



Excellence • Equity • Engagement • Enrichment

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM
2020 Bonar Street, Third Floor
Berkeley, CA 94702
Phone: 644-8717 Fax: 644-8923

MEETING NOTICE

COMMITTEE: BSEP Planning & Oversight Committee
DATE: Tuesday, March 11, 2014
TIME: 7:00 p.m. Gavel down: 7:15 p.m.
LOCATION: 2020 Bonar Street, Room 126
Parking on street or in open lot at Browning and Addison St.

AGENDA

- 7:15 1. Call to Order/Introductions & Site Reports
2. Establish the Quorum/Approve Agenda
7:30 3. Chairperson's Comments (Chris Martin & Elisabeth Hensley)
4. BSEP Director's Comments (Natasha Beery)
[Action] 5. Approval of Minutes 2.25.14
6. Public Comment
[Discussion] 7:50 7. Subcommittee Report: Music/VAPA Subcommittee
[Discussion/Action] 8:00 8. Recommendation for BSEP Funds in FY 2014-15: Class Size Reduction (BSEP Resource 0841)
[Discussion] 8:20 9. LCAP: State Priorities and District Goals Focus on Student Engagement and Student Achievement (Donald Evans, Superintendent)
[Discussion] 9:00 9. Site Discretionary Funds Allocation (Natasha Beery)
[Presentation] 9:15 10. BSEP Audit for 2012-13 (Liz Karam)
9:30 11. Adjournment

This meeting is open to the public and subject to the Brown Act.

Next P&O Meeting: March 25, 2014

Presentation: BUSD Budget Update, LCAP Priorities

Next Subcommittee Meetings:

Thursday, March 13, 2014, Friends of the Library, 7 pm, Willard Middle School, Library

Tuesday, March 18, 2014, BSEP Public Awareness, 7 pm, 2020 Bonar St #126

**BSEP PLANNING & OVERSIGHT COMMITTEE MINUTES**

**February 25, 2014**

BUSD Offices –Technology Room 126  
2020 Bonar Street, Berkeley, CA 94702

**P&O Committee Members Present:**

Sergio Duran, <i>Arts Magnet</i>	Keira Armstrong, <i>Washington</i>
Tim Frederick, <i>Cragmont</i>	Ellen Weis, <i>Longfellow</i>
Moshe Cohen, <i>Pre-K</i>	Elisabeth Hensley, <i>King (co-Chair)</i>
Shauna Rabinowitz, <i>Jefferson</i>	Bruce Simon, <i>King</i>
Danielle Perez, <i>John Muir</i>	Dawn Paxson, <i>Emerson/Willard</i>
Darryl Bartlow, <i>John Muir (Alt)</i>	Aaron Glimme, <i>Berkeley High</i>
Chris Martin, <i>LeConte (co-Chair)</i>	Larry Gordon, <i>Berkeley High</i>
Catherine Huchting, <i>Malcolm X</i>	John Lavine, <i>Berkeley High</i>
Lea Baechler-Brabo, <i>Oxford</i>	Catherine Lazio, <i>Berkeley High</i>
Dan Smuts, <i>Rosa Parks (co-Rep)</i>	Ramal Lamar, <i>B-Tech</i>

**P&O Committee Members Absent:**

Boyd Power, <i>Emerson</i>	Kim Sanders, <i>Longfellow</i>
Lily Howell, <i>Pre-K (Alt)</i>	Margaret Phillips, <i>Willard</i>
Yusef Auletta, <i>LeConte (Alt)</i>	Representative, <i>Independent Study</i>
Juliet Bashore, <i>Rosa Parks (co-Rep)</i>	Austin Lloyd, <i>BHS (Alt)</i>
Patrick Hamill, <i>Thousand Oaks</i>	Orlando Williams, <i>BHS (Alt)</i>
Radha Seshagiri, <i>Thousand Oaks (Alt)</i>	

**Visitors, School Board Directors, Union Reps, and Guests:**

Liz Karam, *BSEP Senior Budget Analyst*  
Jay Nitschke, *Director of Technology*  
Julie Sinai, *Board Member*  
Neil Smith, *Assistant Superintendent for Educational Services*

**BSEP Staff:**

Natasha Beery, *BSEP Director*  
Valerie Tay, *BSEP Program Specialist*  
Linda Race, *BSEP Staff Support*

**1. Call to Order, Introductions & Site Reports**

At 7:15 p.m. Co-chair Chris Martin called the meeting to order by welcoming attendees, and by asking P&O members to introduce themselves and say how many years they had participated on the P&O Committee.

**2. Establish the Quorum**

The quorum was approved with 16 voting members initially present. [13 voting members are required for a quorum.]

### 3. Chairperson's Comments

*Co-Chairs Chris Martin and Elisabeth Hensley*

No comments were made.

### 4. BSEP Director's Comments

*Natasha Beery, BSEP Director*

Beery provided the following handouts:

- *BSEP Resource Key Issues* (PowerPoint Slide from her presentation to the School Board on February 12, 2014),
- *BUSD Memo from Charity DaMarto, Supervisor of Family Equity and Engagement and Natasha Beery, Director BSEP and Community Relations to Donald Evans, Superintendent dated February 12, 2014: Report on Office of Family Engagement and Equity,*
- *API Comparisons Chart* (Superintendent Evans PowerPoint API data points)

Beery reported that she made a presentation to the School Board on February 12, 2014 to provide an overview of key issues for BSEP in the coming year and for the remainder of the Measure, in particular as to the sustainability of the funds. Beery referred to the document *BSEP Resource Key Issues* (PowerPoint Slide from her presentation to the School Board on February 12, 2014), which summarized the key issues. She informed the Board that the CSR fund is drawing upon the fund balance to deficit spend at a rate that would need to shift. She noted that the P&O Committee would see more in Assistant Superintendent Smith's presentation of the initial CSR proposal for the coming year, with program support on "page 2" of the CSR fund being reduced.

The Music/VAPA fund was not discussed at the February 12 School Board presentation, as Beery, along with Suzanne McCulloch, will be going back on March 26, 2014 to make a more detailed presentation on Music/VAPA, as that fund is also deficit spending due to the impact of increased enrollment. Deputy Superintendent Javetta Cleveland has confirmed that the General Fund is likely to take back some of the cost of release-time teacher transfers. One of the ways BSEP has supported the Music program was by funding the release-time music teachers for 2 out of 5 periods per week in the 4<sup>th</sup> and 5<sup>th</sup> grades, at a cost of about +\$500K/year.

The Board wanted to know which funds had stronger fund balances, and what the plans were for those programs. Beery gave an overview of Parent Outreach and Public Information, which have the stronger fund balances, but in both cases, those programs went through transitions and were not fully staffed for a significant period. Now that they are fully staffed, the expectation is that those funds will be fully expended.

Beery mentioned that she and Karam would present the School Site Funds budget in more detail later in the meeting. This budget has a very diminished fund balance, with the increased costs of staffing having had an effect, and future allocations will likely need to be lowered. The General Fund stepped in last year at the time of the closing of the books and relieved the School Site Funds of the increased costs of raises and bonuses. The thinking was that the School Sites had already done their planning with a certain amount of variance that did not include the extent of the raises and bonuses. Professional Development, Technology and Evaluation funds have enough of a fund balance and/or flexibility so that they are not of concern at this point.

Beery reported that Charity DaMarto made a presentation to the School Board the same evening. Beery shared the document *BUSD Memo from Charity DaMarto, Supervisor of*

*Family Equity and Engagement and Natasha Beery, Director BSEP and Community Relations to Donald Evans, Superintendent dated February 12, 2014: Report on Office of Family Engagement and Equity.* Beery cautioned that this document was not a proposal or a recommendation to the P&O Committee or the Board. DaMarto will be making a presentation to the P&O Committee in May. Beery stated that the current Office of Family Engagement and Equity was created as a pilot project to look at decentralizing the way the District provided family engagement support throughout the district. The pilot is providing site coordinators, at 3.0 FTE for six selected elementary schools, funded from the BSEP funds. DaMarto's report to the Board was an overview of the program so far; more quantitative measures and qualitative assessments will be reported at the end of the school year. In the meantime, DaMarto previewed three models for future consideration. One of the frequent suggestions during the LCAP meeting process with the Parent Advisory Committee/PAC, DELAC, and other groups like the Community Forum, was that the District should have site coordinators at every school. Beery noted that there were a lot of wish lists being developed through the LCAP process and many of them do not have price tags attached to them yet. The District will be working on that next.

In **Model 1**, the cost estimate for a site coordinator at every K-5 school, as well as one middle school coordinator (for all three schools), and increased support for the high school would be **\$832,139**. The BSEP budget provides about \$350K or so, including the fund balance. Implementing Model 1 would require additional funding from elsewhere, for example, either the Base or Supplemental Grants that the District would get from the State.

**Model 2** would be slightly less costly than Model 1, at an estimated cost of **\$645,864**, but still more than BSEP could support. Model 2 provides site coordinators at every K-5 site. Beery noted that DaMarto's idea was that the FTE money would be allocated by the size and composition of the school site, just as the six elementary sites were chosen for the pilot program based on student body composition and high numbers of ELL and Free & Reduced Lunch. This was parallel to how the State Supplemental Grants would be allocated for high needs areas. The suggestion did not provide an algorithm for determining the FTE, but the best guess would be .4 FTE to 1 FTE funded at each site. If a site wanted more, then it would need to find additional funding.

**Model 3** would fit within the parameters of the BSEP budget (**\$350,598**) by funding three zone coordinators to work with each of the sites, although it is unclear who would be designated at each site to carry on the work. Beery mentioned that there could have been a Model 4 that would be "as is", with the six part-time coordinators serving the six schools. .

Hensley asked if there was a way of knowing what would qualify for Supplemental funding at this point or whether it can only be a best guess. Beery responded that she had not seen clear guidance from the State regarding the "supplemental or supplanting" issue, however whatever it is that the District wants to do needs to be "new and different" or "improved and increased" in order to qualify for the Supplemental Grant. Hensley stated that it seemed like that Model 3 would not be funded through the Supplemental Grant because it would seem like a reduction. Beery responded that she thought the improvement could be argued based upon what you think the results are going to be. Hensley thought that Model 1 could potentially be a candidate for Supplemental Grant funds and Beery concurred. Huchting asked if under "Goals", was it DaMarto's intention to provide quantitative analysis? Beery stated that it was, and that she had not brought DaMarto's presentation, which had a full page of quantitative metrics that she will send to the P&O Committee members. Beery stated that assessing a program that has barely been going for two years and the expectations around huge shifts you might see is a bit optimistic. There

will be some metrics, and that is what will be required going forward in the LCAP process and the District's progress toward particular goals. Lamar asked if this included an incremental progression and could the P&O Committee see, in the future, the amount of the investment increasing over the years or capping out somewhere? Beery's response was that whatever the model was chosen, one way to structure it would be to do it incrementally, for example, the District might not be able to do the \$832K/Model 1, but we could build towards it. The District could start with Model 2 for K-5, and over time, with LCAP being a 3-year plan, build toward Model 1. Lazio asked if a school site had their own ideas about how this position could be constructed, how would they communicate that? Beery stated that sites should contact DaMarto, who would appreciate the feedback from sites that do or do not have some version of the site coordinator/parent liaison. Lazio asked if the site coordinator/parent liaison had to be one individual doing the work to which Beery responded "No."

Beery stated that she, Superintendent Evans, Board Director Sinai, Board Director Daniels, and P&O Committee co-Chairs, Martin and Hensley met last week to look further at the BSEP Measure planning timeline and Beery will send the updated timeline to the P&O Committee. The current thinking is to engage a consultant by next Fall 2014. Beery stated that this summer she would be working up a Request for Proposal-RFP for a consultant to gather information from various groups, work on the community processes, and possibly work on the eventual surveys. Beery noted that she would be asking the members of the P&O Committee for their input. Beery confirmed that the consultant would be paid for by the School District. Beery has been asked to prepare a document for the School Board meeting on March 12, 2014, to give the Board a brief update on BSEP Measure planning.

March 18, 2014 had been set aside as a "TBD" date for a P&O subcommittee. Beery suggested that the date be used for the BSEP Measure Public Awareness Subcommittee. In previous P&O Committee meetings, the subject of increasing public awareness for the current Measure and how to make the parent community and the larger community aware of all the good things that BSEP does was discussed, and she felt this was a good idea for an ad hoc subcommittee to take on. Beery will be taking this to the Communications Committee as a topic for their meeting on March 4, 2014. Beery will send out an email reminder about that meeting; in the meantime, people should let her know of their interest in participating on that committee.

The Music/VAPA Subcommittee will be meeting on March 4, 2014 at Willard Middle School in anticipation of the School Board getting an update on the Music/VAPA funds on March 26, 2014. The actual Music/VAPA fund proposal for 2014-15 will be coming to the P&O Committee in April.

There was a request at the last P&O Committee meeting to provide the committee with data from Superintendent Evans' presentation of LCAP and the major data points for goals and for measuring progress toward those goals. One of the data points is the API and Beery referred to the handout *API Comparisons Chart* (Superintendent Evans PowerPoint API data points) that shows the disparity/achievement gap between the highest scores of White students and the lowest scores of the African American students in the District. This chart shows the data in other districts. The schools listed above the "average" yellow bar shows the districts that have similar demographics to our district. BUSD's African American students are scoring lower than their peers in other districts, whereas BUSD's White students are scoring higher. The BUSD African American students are scoring around 50 points lower than the average while the BUSD White students are scoring nearly 80 points

higher than the average. The additional listing of schools shows scores from neighboring and other significant districts. In comparison to Oakland, the scores for African American and White students are somewhat similar to BUSD. Compton has a very small gap, but it had been noted by others that there are not that many White students in Compton. Beery noted that Culver City has very high scores for both African American and White students, and that is why Superintendent Evans and others went to see what that school district was doing. Glimme stated that the way BUSD's numbers for African Americans and Whites will be off from just about every other district in the state because of the way it collects ethnic data. He felt that it was important to include the multi-ethnic category that the state describes as "declines to state." Glimme elaborated that historically BUSD forms records "multiple ethnicities" as 999, which the state categorizes as "decline to state." BUSD tends to have 15-20% of people who tend to choose that multi-ethnic category whereas no other district in the state does that. They force people to choose a primary ethnicity. If you look at that multi-ethnic category, it tends to perform in the middle between White and African American. Many of those students in other districts may be categorized as African American, so it skews our results and might not look as bad as the chart makes it look. The multi-ethnic group category is not listed on the survey or the overall. [Beery followed up with the BUSD BEA office as was told that Glimme's statement is correct for PowerSchool Data, but for API comparisons, BUSD data is reported in line with that of other districts.]

**5. Approval of Minutes 2.11.14**

**MOTION CARRIED (Lamar/Gordon):** To approve the meeting minutes of the February 11, 2014 P&O Committee Meeting. The motion was approved with a showing of 14 hands, with no objections, and 2 abstentions.

**6. Public Comment**

No public comments were made.

**7. BSEP Revenue Projection & COLA for 2014-15: Implications for BSEP Resources**

*Natasha Beery, BSEP Director, Liz Karam, BSEP Senior Budget Analyst*

Beery provided the following handouts:

- *BSEP/Measure A of 2006 FY 2014/15 Revenue Projection as of 2/25/14*
- *BSEP Resources, First Interim Summary FY 2013/14*

Karam stated this was the time of year that we project revenue for the next year in order to allocate to each of the resources in the Measure. Some of the assumptions for the projection include:

- The COLA in the Governor's January budget is .86%, and it assumes that the Board will approve that. It is possible that in May the COLA could change. This past year the COLA went down from January to May.
- Because we are further along in the Measure, it is assumed that there will be more rebates. For this year, the original budget for rebates was \$80,000. We've hit \$60,000 this year already, and it used to be that we were getting 30-40% at this point, so the District may be giving more rebates as taxpayers catch up on taking advantage of their eligibility.
- In 2012-13, the District received more money than was billed from the City of Berkeley. That may have been one-time money. Karam is trying to find out more.

Karam felt that the tax base from last year to this year was pretty much the same; there is not a lot of new revenue being generated by new properties. There are some City of Berkeley Tax Collections based on properties owned by the City and leased to private businesses that also pay taxes on those properties. That is fairly significant and has gone up. The \$220,000 from the City of Berkeley Tax Collections is steady and Karam felt that it was reasonable to assume getting that amount. Rebates were revised this year and Karam felt that it would be the same for next year. She also mentioned the Interest was assumed to be \$15,000 (although in the past it was as high as \$200,000). **The Total Projected Revenue is estimated to be \$25,257,000.**

The Expenses include County Collection Fees, City of Berkeley Fees and separate BSEP Audit for **Total Expenses of \$483,414. The Total Net Revenue is \$24,773,586.**

After Net Revenue is determined, **2% is allocated for Public Information/Translation/P&O (\$495,472)** leaving **Net Available for Allocation of \$24,278,114.**

Karam listed each Resource Allocation along with its percentage allocation. The first five resources are separate budgets and the three that share the 9% budget are grouped together below that, and percentages shown for those resources are percentages of the 9% (not the percentages from the overall budget allocation). The first column shows the budget numbers and the second column shows the Indirect (Overhead) costs projected for next year at 7.22%, an increase from 6.73% for 2013-14. Column "(a) FY 14/15" indicates the net new money that is available to be spent for these purposes, which does not have anything to do with or include carryover. Karam confirmed that the 2% of the BSEP Net Revenue or \$495,472 allocated for Public Information/P&O is added back under Resource Allocation. Karam added column "(b) FY 13-14" for comparison purposes and noted that there was an increase of \$315,000 in revenue for FY 14-15 for BSEP Resources. The 7.22% Indirect Costs are determined by a formula generated by the State (ICR found in the Unaudited Actuals).

Duran asked for more clarification on the 2% set aside for Public Information/P&O. Beery stated that was part of the structure of the Measure that specifies setting aside how much might be needed to provide for Public Information (currently providing for Public Information Officer salary, publications, contract support), Translation (staff and hourly translation/interpretation support), and P&O Support (salaries of BSEP Office/Staff and hourly support of the P&O Committee).

Lamar asked why the interest revenue was so low. Karam stated that about five years ago the interest was at 5% and the last one that was received from the County was .12%. What it shows is how cycles occur in the economy; when things are booming everything gets bigger; when things drop, everything gets smaller. The effect is magnified in the economic results.

In answer to a question about investment of the money, Karam stated that the County Treasurer invests the money. Sometimes when there are funds to be kept for a long period of time (i.e. for construction projects), there is a mechanism for holding it, but there is limited access to it. The money is distributed by the State in December, April and September. The money is being spent and the last several years when the payments for the General Fund were postponed by the State, the District had to have the transfers done in a timely fashion to keep cash flow. The money is not sitting around earning interest.

Beery stated that the BSEP revenues are barely increasing, again pending a decision by the School Board to adopt the .86% COLA. The Board can adopt or not adopt the COLA. It is Beery's best guess that the Board will adopt the COLA, but it means very little in the way

of increases to the various BSEP Resources. Meanwhile there are other pressures: the Indirect Costs that have to be paid went up, and the staffing costs have increased. Martin asked if the Indirect Cost rate changes if the COLA is not instituted? Karam replied no. It is the last year that the books are closed, so it lags behind actual experience. She referred to column “(a)-(b) Difference:” the increase makes a bigger difference to CSR because CSR is 66%, but does not make much of a difference to the other resources. Lazio asked a question about the difference from last year’s rebates (\$80,000) to this year’s rebates (\$120,000) to which Karam replied that part of it was an estimate. Part of the reason she thinks BSEP might have gotten more revenue was that there were organizations that qualified as exempt that did not file their exemptions early enough so that they would not have to pay the taxes. Then they have to go back and be reimbursed. Beery noted that the two major categories for rebates are organizations that are non-profits and low-income seniors. Karam said that the commercial rebates are fairly big and the low-income senior rebates are pretty steady (they tend to be the same people year after year). She thought from a dollar point of view, they don’t have as big an impact as when we have rebates for the not-for-profits. Karam thought that when the Measure is new, people are more tuned into the fact they can file an exemption so they don’t have to pay the tax. But as turnover happens in organizations or there is no one to remind them to file, then it doesn’t get filed. When they do realize it, they come back and file for a rebate.

Beery referred to *BSEP Resources, First Interim Summary FY 2013/14* that she shared with the Board. This document indicates where the current funds are now, for example when looking at CSR 0841, the Revenue in the current year 2013-14 was \$15,867,723 and \$12,305,200 went to the teacher transfer (Contributions to the GF), leaving \$3,562,523 for program allocations, Program Support, Middle School Counseling, etc. Expenditures were \$4,157,340 drawing upon the fund balance so that the deficit spending was \$594,817. The fund balance at the beginning of the year was \$901,809 and drawing on your reserves of \$594,817 leaves you with an Ending Fund Balance of \$306,992. When planning for the next year, another \$594,817 cannot be drawn from the Ending Fund Balance of \$306,992, which leaves the fund in the hole approximately another \$300,000. In looking at the resource allocation for next year, this fund will only receive \$202,511 (previous handout column “(a)-(b) Difference”) in new funds. That is why Superintendent Smith will have to propose some changes when he makes his presentation later in this meeting. Similarly, the Site Discretionary Funds has a small fund balance and will not be getting a whole lot more in the coming year. Beery has not given the allocations to the Principals and the SGCs yet because she is still working on them. Smith is still working on the Title 1 allocations and Beery would like to get all of this information out at the same time. Beery gave everyone a heads up earlier on Site Discretionary funds, and she doesn’t think she will be able to continue to give the same per student allocation as in the past. The last two years in a row the amount was \$233/student. The Measure stipulates that those funds are to be allocated on a per student basis. What ends up happening is that if a site’s enrollment goes down, even if it gets the same amount per student, there is a smaller pot and that is problematic when trying to fund consistent programs or services over the years. When enrollment goes up, sites get more money and those schools that have enrollment increasing may see more money even with a cut of \$3-4/student. Beery will provide the Committee with the demographic information that was projected out to 2020, part of a recent board packet. BHS is currently in an enrollment dip and will see that for next year, but after that, enrollment will climb. The current projection is for growth across all the grades, with continued growth at the elementary schools and the high school as well. The problem is that the BSEP funds

are not connected to enrollment. Any of the funds that are particularly affected by enrollment, such as CSR, (because of FTE/Teachers), School Site Discretionary (because it is allocated on a per student basis), and Music/VAPA fund (because it is directly tied to the number of 4<sup>th</sup> and 5<sup>th</sup> grade students), will be reaching pain points in the current year. Library funds are allocated per student, but staffing is by site. At this point, Parent Outreach, Professional Development, Program Evaluation and Technology will experience less of an impact except in the areas where some resources are allocated to students. Frederick asked if keeping the fund balances was to protect programs from potential overages that are anticipated due to enrollment and things like that? Beery confirmed that fund balances provided a cushion for such things as cost/salary increases. She stated that a rule of thumb had been to figure out the staffing and then build in a 3% personnel variance over that. The current thinking is that percentage may need to be higher because last year a 1% one-time bonus to staff, followed by a 2.5% salary increase and a one-time payment of 2.5% for a total of 6% was more than the variance of 3% that was built into most of the budgets. Karam added that last year's deficit spending was much more than typical but the idea was to provide consistent programming. Fredrick stated that as we get toward the end of the Measure, we have more certainty about what that spending is going to be and so the pressure, in some ways, to keep a fund balance that is larger than it has been historically, is lower, because if we had absolute certainty we would be attempting to spend down to zero at the end of the Measure. Beery stated that was her initial expectation as well and was one model that she had been working with. Beery noted that the "0000" column of the *BSEP Resources, First Interim Summary FY 2013/14* shows the fund balance that is held for the entire BSEP Resource: \$878,000 Ending Fund Balance and in theory, that fund balance could be allocated to help build a cushion in each of the resources and then spend it down to zero. However, the latest thinking from Cabinet was that that was not a good approach, because spending the Resource funding down to zero would leave the next Measure with no fund balance. An amount of money would have to be taken out of the new Measure in order to establish a new fund balance. Beery was told that in the past, in the transitions between Measures, the 3% cushion was kept. However when funds from a prior measure may need to be drawn from a previous BSEP account with funding balances, the money has to be spent in accordance with each of the prior Measure guidelines. The "0000" is BSEP Account 4 and in addition, there are Accounts 5, 6, 7, and 8 from prior Measures. If the 3% cannot be used now because we think it would do damage to the next Measure, the GF would have to set aside the money to help BSEP keep the required 3% or around \$870,000 out of the GF.

Smuts stated that since the overall allocations for School Site funds would decrease and it looked like BSEP filled the gap of around 20% last year, and the per student allocation would drop from \$233/student by \$3-4 which is less than 4% per student, and then asked what was making up the difference between the 20% and 4%, because we are not decreasing in enrollment, whether we are getting that money from somewhere else? Beery's response was no, there was some money from carryover and that was the most generous calculation. An allocation could be made using most of the new revenue if the \$3-4 decrease was given to everybody. Karam added that each site would have to hold a 5% reserve for contingencies, as there is not going to be money in the fund balance to provide a cushion. Karam confirmed that the \$510,045 Fund Balance was a carryover (the unspent money as budgeted from the prior year) and produces an odd result. It is the only fund handled that way.

Note: Fund balances left in BSEP Accounts are as follows: Account 5: \$11,000, Account 6: \$17,000, Account 7: \$1000, and Account 8: \$6,000 for a total of \$35,000 left from the prior Measures.

Martin stated that he did not recall the differences being so large in the projections and actuals and asked if there was something the P&O Committee needed to know as it moved forward in the budget process? Beery responded that she thought that the salary increases and bonuses, and the fact that they hit in 2012-13 after the 2013-14 plans were made were the primary difference.

**8. Recommendation for BSEP Funds in FY 2014-15: Class Size Reduction (BSEP Resource 0841)**

*Neil Smith, Assistant Superintendent for Educational Services*

Smith provided the following handouts:

- *BUSD Class Size Reduction FTE Planning Document FY 2014-15 Proposal v 2014-02-25*
- *BUSD Class Size Reduction FTE Planning Document FY 2014-15 With Updated Enrollment and Averages, v 2014-02-25*
- *BSEP CSR Multi Year Projections Based on SCR Recommendations for FY 2013-1,4 P & O v 2014-02-25*
- *Teacher Transfer Comparisons*
- *BUSD Memo from Neil Smith, Assistant Superintendent for Educational Services to BSEP Planning and Oversight Committee dated February 25, 2014: Recommendation for Allocation of BSEP Class Size Reduction Funds in FY 2014-15*

Neil Smith, Assistant Superintendent for Educational Services, asked the P&O Committee members to introduce themselves and state which school they represented.

Smith began by explaining the Teacher Template, especially for those members new to the committee. Smith stated that the largest amount of money in BSEP goes toward CSR. Referring to the *BUSD Class Size Reduction FTE Planning Document FY 2014-15 With Updated Enrollment and Averages v 2014-02-25* handout, Smith noted that the document looks at the number of students projected for next year by grade level/grade group levels, what the General Fund would require in terms of staffing, and what BSEP would have to contribute to take the class sizes down to the class size the District is seeking to achieve.

The District is projecting 788 students in Transitional Kindergarten (TK) and Kindergarten for next year. At 34:1, which is what the GF pays for, 23.18 teachers are needed. To take it down to 20:1, an additional 16.22 teachers would be required. The last column is necessary FTE, and this refers to the rounding required for a complete FTE/classroom. Additional FTE is also required for release time. One of the things that Beery and Smith discussed is that at the primary level, the Governor's new funding formula only provides for rewarding ratios of 24:1, not 20:1. The BSEP Measure was built on the premise that 20:1 in K-3 would be maintained as long as the State provided the funding. Although the amount of CSR funding for BUSD is going from \$2.6M to \$1.9M, the \$.7M still goes to the District in the base grant. The District has to make a decision as to whether that money will continue to be used to reduce K-3 class sizes to 20:1. There is an expectation that the Board will do that. Armstrong noted that the proposal does not imply that those additional funds come out of BSEP, to which Smith confirmed "No." Smith noted that 20:1 had been a goal and previously the State allowed for 20.44 students when it was funding CSR fully, assuming that when you round, you could round to 20:1. The new

specifics have not yet been released, but 24:1 is an absolute cap. There is not just a penalty if you go over 24, but a complete loss of funding if you go over 24:1. In grades 4 and 5, the BSEP Measure requires 26:1. One of the things that must be realized is that if the District decides to go to 24:1 at the K-3 level, it would probably have to keep 24:1 at 4 and 5 as well because there is no way to change the class sizes between grades 3 and 4. Smith wanted the committee members to be aware that there were trade-offs there.

For Middle School, beginning with the 6<sup>th</sup> grade, the GF funds 36:1 with BSEP funding down to 28:1. Necessary FTE for 6<sup>th</sup> would be 1.12 and in 7<sup>th</sup> and 8<sup>th</sup>, .64 for a total of 1.75 Necessary FTE for Middle School.

Smith noted that according to the Measure, once class sizes have been achieved, the remaining CSR budget can be used for Middle School Counseling, Expanded Course Offerings and Program Support. Smith discussed the 8.0 FTE on the second page under “Discretionary” Expanded Course Offerings. He also pointed to changes, with RtI<sup>2</sup> teachers for both K-5 and middle school reduced from 5.5 to 2.75 FTE. Those 2.75 FTE in each are not actually being eliminated, but just moved out of BSEP to the General Fund .. Special Ed expenses came in under budget but because of “Maintenance of Effort-MOE” requirements - that the costs of Special Ed in a district should not decrease unless there is significant reason - these costs can be transferred to Special Education, and it seems to be a win/win for both. What is also missing in the Program Support that has been there before, is the Middle School and High School math class size reduction. Recently, the District reduced class size in 7<sup>th</sup>, 8<sup>th</sup> and 9<sup>th</sup> grade math from 28:1 to 20:1. In trying to keep the budget sustainable over the length of the Measure, this additional cost cannot be sustained. Smith stated that the cost of the average teacher had gone up \$3,000 over the Teacher Template calculation from the prior year. Beery noted that at the top of the second page, the “FTE Ave Compensation” was a calculation made each year. Last year it was \$86,100, this year it is \$89,100.

Smith then passed out the *BUSD Class Size Reduction FTE Planning Document FY 2014-15 With Updated Enrollment and Averages, v 2014-02-25* which included the reduced class sizes in middle school math, as well as the 5.5 (for RTI<sup>2</sup> teachers), so that the committee members could see the cost difference. The difference between this handout and the first one is approximately \$1M.

Beery handed out the *BSEP CSR Multi Year Projections Based on CSR Recommendations for FY 2013-14, P & O v 2014-02-25*. This Multi Year Projection takes Smith’s handout *BUSD Class Size Reduction FTE Planning Document FY 2014-15 With Updated Enrollment and Averages, v 2014-02-25* budget and feeds it into where we have expenditures for 2012-13, where we are now for 13-14 and for 14-15, a budget if we were not to make changes. The Total Expenditure Budget is (the middle of the page in the middle column) \$16,936,321. What this shows is that if there were no changes in the budget for the coming year, the Net Change to Fund Balance would be -\$912,766, with a Beginning Fund Balance of \$281,605, leaving a Projected Fund Balance of -\$631,162. Even after pulling in the CSR share of 3% Reserve, there would still be deficit spending of \$123,072 for the coming year. This does not include any potential salary increases. The District is in negotiations now, and the outcome is not known, but as a rule of thumb the cost of each 1% salary increase would be \$154,483 for the CSR budget (at the bottom of the page). Were there to be a 1% salary increase that would be retroactive and affect this current year. For the following years, it would become more (see the increases as noted). This budget does not factor those in, but there is a substantial reason to reduce spending.

Karam and Beery noted that there were some slight differences in the numbers in the documents due to capturing different moments in the various models. Beery stated that the

*BUSD Class Size Reduction FTE Planning Document FY 2014-15 With Updated Enrollment and Averages, v 2014-02-25* and the *BSEP CSR Multi Year Projections Based on CSR Recommendations for FY 2013-14, P & O v 2014-02-25* indicate the price of inaction and why cuts need to be made.

Martin asked Smith to educate the committee on reduced class sizes for middle school math, and Smith stated it was one of the strategies that was implemented a number of years ago when the District looked at trying to strengthen algebra in the 8<sup>th</sup> grade. The District had looked once before at raising CSR in middle school math, but it packed the Boardroom and people at middle schools were very unhappy at the possibility of losing it, and that may happen again. Smith said that he was a proponent of lower class sizes in middle school math, and the high school program was only recently changed. The smaller number of student contacts for the math teachers, the ability to provide greater intervention and really monitor student progress over the year; Smith felt it had been effective. Smith talked with the secondary principals before creating this budget, because he saw the lack of sustainability if continued in the same way and knew that some cuts had to be made. Smith talked with principals about counseling, expanded course offerings and the class size in math. Their preference was to still hold to some smaller class size, and that something could be made to work at 24:1, but they understood that 20:1 was not possible. Simon asked if Smith talked about the change in the math sequence because of Common Core. Smith stated that the need seems greater for 20:1 with the change to Common Core. However, hard choices had to be made and right now, he did not see the money for this. Smuts asked where Smith would begin making cuts in the coming year, to which Smith responded that if he had to shave a little he might look at Expanded Course Offerings next, as the middle schools use the additional FTE for counselors above the 1.0 and 2.0 FTE to leverage additional counselors at their school sites. King has 3 full time counselors, Longfellow 2.0 and Willard more than 1.2. It would be hard to make a cut in Middle School Counseling. Glimme wondered if there was a multi-year projection based on not spending all the money; Beery said that document had not yet been created.

Beery handed out the *Teacher Transfer Comparisons*, which was the planning document that was used to come up with what the necessary reductions would have to be. It only shows projections to 2014-15, with and without cuts. The other option was to show a teacher template that shows 24:1 instead of 20:1 because that is another approach and was debated at our last meeting, concentrating mostly on whether that was possible, given the wording of the Measure and getting attitudes towards small class sizes. As Smith and Beery discussed and thought about the feasibility of implementing 24:1, they noted that there were logistics, negotiations and many other considerations as to how CSR would be implemented. Smith stated that if 24:1 was implemented, you would have to start with the Kindergarten classes. You couldn't take current classes and make them 24, assuming most schools would have 40, 60 or 80 at a grade level, and to reallocate class sizes would disrupt school assignments. Hensley added that there would be transactional costs that would go on for years. Smith added that 24:1 would be a "hard cap" where the District would lose all funding if CSR went over that ratio at a single site. Smith stated that unless the Board made a decision to change that, CSR would be held to 20:1. The other issues are that the District has facilities issues; there are no places to even open classrooms. It makes it difficult for the elementary schools to keep to 20:1.

Frederick stated that the way the Measure was written, it specifically talks about the ratios, and it specifically says that the CSR funds are for class size reduction first and then program funding second. It may be too early to make this decision, but if it turned out that a

choice was made to fund both the math teachers and the counseling services, it seemed to him that it would be better to pay for the math teachers out of BSEP and have some other fund pick up the Counseling under the background that the Measure looks at CSR first and other programs second. Glimme stated that one thing to notice was that the Measure specifically called out Middle School Counseling in the same paragraph that it talked about CSR. Bachelor-Brabo noted that a math class reduction was not necessarily the same as the CSR that was throughout the first part of the Measure; it was an optional CSR in a sense.

Lazio stated that it was really hard to know what to think without the revised multi-year projection. If BSEP was really going to run out of money, that was a pretty significant consideration to make and she felt that trumped what is done with a lot of the other calculations. If there was a negative fund balance, maybe it was time to look at modifying class sizes. If BSEP was going to run out of money right before it gets sent to voters to ask for another \$25M or \$30M, she felt it was extremely problematic. It would be nice to know what data the District had that supports the whole notion of having smaller math classes. What have we learned about the allocation for math classes over the last few years? What do we know about the class size experience in our middle schools? Smith responded by saying that it was a hard thing to tease out because at the same time 20:1 was implemented, the District adopted new materials, implemented new professional development for math teachers, identified key standards that tried to articulate more from grade level to grade level what was going to be the essential pieces of math that a child needs to know as the child progresses through, implemented quarterly assessments so that data was tracked across the district and added interventions for after school math. The District implemented a multi-pronged approach so it was hard to know which one of those components made a difference. The end result was that algebra scores went up phenomenally in terms of 8<sup>th</sup> grade performance across the district. The data from the CST was that algebra improved significantly.

Hensley was curious, with the Measure coming up soon, and a transactional period for going to a different model for elementary school class sizes; if the next Measure says we are going to fund class size to 24:1 across all the elementary grades, what are some of the considerations that have to be in our minds, how long will it take to effectively roll that out? Smith stated that he thought it would take until the kindergartners end up in 3<sup>rd</sup> grade. There is no additional funding from the State for 4<sup>th</sup> and 5<sup>th</sup> grade going to 24:1, but he felt that you would look at those four years. The other question that would come up is, while the District receives funding for TK as if they are kindergartners, would you want 24 TK in a class? Or would you keep class size closer to 20:1 or 18:1, which is what the District goal was. Hensley stated that there would be a burden on the next Measure to have that cushion in place for the first five years. Paxson asked if the math scores were improved for all sites and Smith confirmed this was so. Armstrong wondered if we would be in a better position for the next Measure if we were to implement 24:1 now. Glimme stated that he thought this was an open question. This was something that next Measure planning is going to have to take into account because maybe we don't want to go to 24:1 for the next Measure. Maybe we want to write it into the next Measure that we want to keep it at 20:1 and BSEP will kick in for the extra cost and we will trust the next Measure to deal with that. That is the other way to go, it doesn't have to switch to 24:1, especially when we write a new Measure there are more options available to us on how to structure it so we can afford that out of BSEP. Armstrong stated that that it seemed that we would want to have some pretty compelling evidence that 20:1 makes a difference and she felt that she had not heard that yet. Glimme stated that the current Measure has class size numbers that don't have any actual basis and

are arbitrary. Duran asked if that would include facilities costs, because the demographic study showed a significant increase. Beery said that was a good point, if we run out of classrooms, then what? Lamar said he was looking at the arguments against Measure A and thinking about the questions just raised. It would be nice if we could show some kind of evidence to pose against some of these arguments because it is a question as to whether or not some of the peoples' concerns were actually addressed. There was agreement on this statement. Martin stated that he appreciated that this seemed like a really hard decision to make and that it seemed that 24:1 was not logistically possible this year. It seems that the hard decision was made and it seemed logical to him. Smith stated that when he and Beery looked at 24:1, at Kindergarten, it would make a difference of 5 teachers. They did not look at TK, those were left at 20:1. That would be the total saving throughout the district. There were two other places in the district where there were two more reductions, with a savings to BSEP. Armstrong asked if staffing for math teachers could come from the GF and Smith responded that it could come from LCAP. The elementary schools contributed approximately \$450,000 to literacy coaches and just to take that expense away from the sites and say the central office would pay for literacy coaches, that's a big chunk out of 2.4M Supplemental funds.

Nitschke mentioned that each elementary school had a resource room for specialized teachers (Special Ed, Speech Therapy, RTI2) and those are all now classrooms. There were also science rooms at some of schools where half the students from two classes and the science teacher would teach them, leaving smaller classes. Right now there are virtually no empty rooms anywhere except for Malcolm X. It is not just an enrollment problem. When the music classes take three classrooms and split them into 4 or 5 groups for music instruction, they also have to go somewhere and they can't always go into the Library because kids are in the Library. The facilities costs are also a burden on the taxpayer. If you own a home and look at your property tax costs, the bond costs are actually more, so the more recently you bought your house the higher your bond costs will be relative to BSEP costs. Nitschke reminded that there was a whole picture to be looked at in reference to costs. When people complain about the school district costs, it is not just BSEP, it is the combination of BSEP and bond monies. Smith confirmed there was a plan for allocating/spending the bond monies and that there was no plan for increasing classrooms. The only plans for construction are for BHS, going on currently, and Jefferson Elementary School, which is expected to be finished September of 2014.

Smith handed out the narrative proposal *BUSD Memo from Neil Smith, Assistant Superintendent for Educational Services to BSEP Planning and Oversight Committee dated February 25, 2014: Recommendation for Allocation of BSEP Class Size Reduction Funds in FY 2014-15*. He stated that it basically outlined what was discussed. Smith confirmed that there would be a reduction of 5.4 FTE at BHS and the middle schools for math, unless the funding is replaced in some other way. Smith also confirmed that the 5.5 FTE for RtI<sup>2</sup> was a transfer, not a reduction of staff.

Smith confirmed that the 1.8 FTE elementary school teachers would eventually go away when Two-Way Immersion-TWI was fully moved to LeConte, but that it would be provided at Cragmont, LeConte and Rosa Parks for more than 2 years. The students remaining at those schools should know that they will be supported until they finish 5<sup>th</sup> grade.

Smuts asked with enrollment increasing or reduced allocations per pupil from BSEP, doing an annual enrollment that requires proof of residency in Berkeley is an issue that is going to come up, what is the status of that and is there any sense of how that will affect enrollment projections? Smith stated that one of the things being discussed – although it

hasn't moved forward yet - was re-enrollment between levels, at 6<sup>th</sup> grade and 9<sup>th</sup> grade. One of the difficulties for people changing addresses is that they must do the paperwork at the central office, not at the school sites. The K-8 level has to be kept at the district office. The BUSD Admissions Manager, is a stickler for proofs; when people first come in they have to have legitimate proofs that they are living here in Berkeley. BUSD also has a tradition of keeping students until they graduate high school once they are enrolled in the District. There is a percentage of students that qualify for enrollment through McKinney-Vento Homeless Education Assistance Act where homeless families are allowed to enroll in any district if they are homeless. A number of students are on inter-district permits and caregiver affidavits. Teachers and employees are allowed to have their students attend BUSD schools under inter-district permits.

Lazio asked how the caseloads for Counseling Services are distributed at the middle schools based on needs, based on population. Smith responded that Longfellow has a model where the counselor brings in a number of interns. He believed that on a per capita basis, more students received counseling at Longfellow than any other school in the District. This year, they have 13 interns. Counseling is highly valued there, and students want to participate in individual and group counseling. Smith felt that it was a good model and that the other two middle schools would like to replicate the program, but it requires someone with more than a pupil services credential. It also requires MFCC or equivalent licensing. In particular to the RtI<sup>2</sup> program, all three school sites felt that counseling was key and all three principals felt very strongly about their counseling programs. Lazio wondered if the sites felt that they were getting adequate resources. Hensley and Smith confirmed that they were all supplementing and that funding was increased for middle school counseling from 4.0 to 4.8 FTE recently.

Beery stated for the benefit of the new members of the P&O Committee, that the committee receives an initial presentation of a recommendation and then the committee will take action to approve it/move it forward at the subsequent meeting. The recommendation would then go to the School Board for their consideration. Occasionally there might be some new information that comes up between one meeting and another, but usually it is the same proposal brought back. Smith stated that this document is the new proposal and will be electronically sent out.

## **9. Adjournment**

The meeting was adjourned by acclamation at 9:15 p.m.

## **BSEP Measure Planning Timeline**

---

January-July 2014

### **Timeline Development**

- Measure Planning Overview with Superintendent, BSEP Director, P&O
- Draft BSEP Measure Planning Timeline to Board March 12, 2014

August 2014-December 2014

### **Groundwork for Stakeholder Process**

- Consultant RFP in August; awarded in Fall 2014
- Measure Planning Committee Formation
- Develop Topics, Groups, Calendar and Format for Stakeholder Meetings
- Analyze City Tax Polling from Spring 2014
- Update to Board November 15, 2014

January-June 2015

### **Stakeholder Meetings and SGC Polling**

- Stakeholder Meetings: Information and recommendations of key groups and individuals as background for large-scale community processes
- Possible SGC Polling on BSEP Measure Purposes
- Recap to Board in May/June

Summer 2015

### **Planning and Preparation for Community Processes**

Fall 2015:

### **Community Process**

- Preliminary stakeholder work brought to public forum/town halls
- November Board Meeting: Update on stakeholder and public discussions of purposes and structure of the Measure.

January 2016

### **School Board considers key decisions:**

- Tax Rate options
- Allocations to each purpose of the new Measure

February – March 2016

### **Public Opinion Survey**

- Tax rate and educational purposes
- Review other tax measures considered by City of Berkeley

April 2016

### **Draft Measure to Board**

June 2016:

### **Final version of Measure adopted by School Board**

November 2016:

### **Measure on November 8 Election Ballot**

**BERKELEY UNIFIED SCHOOL DISTRICT**  
Berkeley, California

**MEASURE A OF 2006**  
**"BERKELEY SCHOOLS EXCELLENCE PROGRAM"**

**FINANCIAL STATEMENTS**  
June 30, 2013

BERKELEY UNIFIED SCHOOL DISTRICT  
Berkeley, California

MEASURE A OF 2006 FUND  
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"

FINANCIAL STATEMENTS  
June 30, 2013

CONTENTS

INDEPENDENT AUDITOR'S REPORT .....	1
FINANCIAL SECTION:	
BALANCE SHEET .....	3
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE .....	4
NOTES TO FINANCIAL STATEMENTS .....	5

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Berkeley Unified School District  
Berkeley, California

### **Report on the Financial Statements**

We have audited the accompanying balance sheet of Measure A of 2006, also referred to as "Berkeley Schools Excellence Program (Measure A of 2006)," of Berkeley Unified School District, as of June 30, 2013, and the related statements of revenues, expenditures and changes in fund balances for the year then ended, and the related notes to the financial statements, which collectively comprise Measure A of 2006 financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Measure A of 2006 as of June 30, 2013, and the changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial activity of Measure A of 2006, and do not purport to, and do not, present fairly the financial position of Berkeley Unified School District as of June 30, 2013, and the changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Crowe Horwath LLP

Sacramento, California  
January 31, 2014

BERKELEY UNIFIED SCHOOL DISTRICT  
 MEASURE A OF 2006 FUND  
 "BERKELEY SCHOOLS EXCELLENCE PROGRAM"  
 BALANCE SHEET  
 June 30, 2013

	Unrestricted General Education Resource <u>0000</u>	Class Size Reduction Resource <u>0841</u>	School Discretionary Funds Resource <u>0852</u>	Visual and Performing Arts Programs Resource <u>0853</u>	Public Information Planning and Oversight Committee Resource <u>0854</u>	Professional Development, Educational Program Evaluation and Technology for Schools Resource 0855 <u>0856/0862</u>	Parent Outreach and Translation Services Resource <u>0857</u>	School Libraries Resource <u>0860</u>	Total Measure A of 2006
<b>ASSETS</b>									
Cash and investments (Note 2)	\$ 916,477	\$ 2,694,384	\$ 896,816	\$ 531,893	\$ 321,304	\$ 557,406	\$ 331,445	\$ 691,545	\$ 6,941,265
Receivables	6,075	649,927	100,936	61,546	20,097	88,626	12,309	71,394	1,010,910
Due from District	<u>3,170</u>	<u>456,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>459,198</u>
Total assets	<u>\$ 925,717</u>	<u>\$ 3,800,339</u>	<u>\$ 997,752</u>	<u>\$ 593,439</u>	<u>\$ 341,401</u>	<u>\$ 646,032</u>	<u>\$ 343,754</u>	<u>\$ 762,939</u>	<u>\$ 8,411,373</u>
<b>LIABILITIES AND FUND BALANCE</b>									
Liabilities:									
Accounts payable	\$ 7,286	\$ 468,522	\$ 244,225	\$ 115,397	\$ 3,193	\$ 198,745	\$ 11,566	\$ 121,701	\$ 1,170,635
Due to District	-	2,430,008	142,500	205,205	-	138,711	13,726	103,288	3,033,438
Other liabilities	<u>-</u>	<u>-</u>	<u>916</u>	<u>580</u>	<u>-</u>	<u>36</u>	<u>-</u>	<u>189</u>	<u>1,721</u>
Total liabilities	7,286	2,898,530	387,641	321,182	3,193	337,492	25,292	225,174	4,205,694
Fund balance – restricted (Note 3)	<u>918,431</u>	<u>901,809</u>	<u>610,111</u>	<u>272,257</u>	<u>338,208</u>	<u>308,540</u>	<u>318,462</u>	<u>537,761</u>	<u>4,205,579</u>
Total liabilities and fund balance	<u>\$ 925,717</u>	<u>\$ 3,800,339</u>	<u>\$ 997,752</u>	<u>\$ 593,439</u>	<u>\$ 341,401</u>	<u>\$ 646,032</u>	<u>\$ 343,754</u>	<u>\$ 762,939</u>	<u>\$ 8,411,373</u>

See accompanying notes to financial statements.

BERKELEY UNIFIED SCHOOL DISTRICT  
MEASURE A OF 2006 FUND  
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
For the Year Ended June 30, 2013

	Unrestricted General Education Resource <u>0000</u>	Class Size Reduction Resource <u>0841</u>	School Discretionary Funds Resource <u>0852</u>	Visual and Performing Arts Programs Resource <u>0853</u>	Public Information Planning and Oversight Committee Resource <u>0854</u>	Professional Development, Educational Program Evaluation and Technology for Schools Resource <u>0855/0862</u>	Parent Outreach and Translation Services Resource <u>0857</u>	School Libraries Resource <u>0860</u>	Total Measure A of 2006
Revenues:									
Special taxes	\$ 580,352	\$ 15,489,704	\$ 2,405,598	\$ 1,466,828	\$ 478,964	\$ 2,112,232	\$ 293,366	\$ 1,701,519	\$ 24,528,564
Interest	14,337	-	-	-	-	-	-	-	14,337
Other local revenue	-	-	506	24	-	-	-	-	530
Contribution to unrestricted General Fund	-	(12,336,509)	-	(446,446)	-	-	-	-	(12,782,955)
Total revenues	<u>594,689</u>	<u>3,153,195</u>	<u>2,406,104</u>	<u>1,020,406</u>	<u>478,964</u>	<u>2,112,232</u>	<u>293,366</u>	<u>1,701,519</u>	<u>11,760,475</u>
Expenditures:									
Certificated salaries	-	2,034,939	698,439	645,735	46	999,057	718	537,907	4,916,841
Classified salaries (project management)	-	-	588,156	50,084	261,634	501,297	135,039	460,609	1,996,819
Employee benefits	-	576,993	370,663	181,672	84,503	468,469	45,341	369,929	2,097,570
Books and supplies	-	-	279,532	64,838	2,007	130,137	6,695	155,733	638,943
Contract services	464,259	-	269,862	86,923	78,194	69,138	3,534	92,229	1,064,139
Total expenditures	<u>464,259</u>	<u>2,611,932</u>	<u>2,206,652</u>	<u>1,029,252</u>	<u>426,384</u>	<u>2,168,099</u>	<u>191,327</u>	<u>1,616,407</u>	<u>10,714,312</u>
Excess (deficiency) of revenues over (under) expenditures	130,430	541,263	199,452	(8,846)	52,580	(55,867)	102,039	85,112	1,046,163
Other uses:									
Transfer of indirect costs	-	(955,205)	(141,000)	(94,297)	-	(138,541)	(12,226)	(103,288)	(1,444,557)
Net change in fund balance	130,430	(413,943)	58,452	(103,143)	52,580	(194,408)	89,813	(18,176)	(398,394)
Fund balance, beginning of year	<u>788,001</u>	<u>1,315,751</u>	<u>551,659</u>	<u>375,400</u>	<u>285,628</u>	<u>502,948</u>	<u>228,649</u>	<u>555,937</u>	<u>4,603,973</u>
Fund balance, end of year	<u>\$ 918,431</u>	<u>\$ 901,809</u>	<u>\$ 610,111</u>	<u>\$ 272,257</u>	<u>\$ 338,208</u>	<u>\$ 308,540</u>	<u>\$ 318,462</u>	<u>\$ 537,761</u>	<u>\$ 4,205,579</u>

See accompanying notes to financial statements.

BERKELEY UNIFIED SCHOOL DISTRICT  
MEASURE A OF 2006 FUND  
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Measure A of 2006 Fund (the "Fund") of Berkeley Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity: The financial statements include the financial activity of the Measure A of 2006 Fund only. The Fund was established to account for the revenues and expenditures of Measure A of 2006. These financial statements are not intended to present the financial position and results of operations of Berkeley Unified School District as a whole, in conformity with accounting principles generally accepted in the United States of America. Measure A of 2006 was approved to support the quality of public education. The funds raised are to be used for reducing class sizes, supporting music programs, parent outreach, program evaluation and teacher training, school libraries, as well as reimbursement of administration costs incurred by Berkeley Unified School District. The Measure A of 2006 Fund is generated from a separate property tax levy of 22.80 cents per square foot on residential property and 34.36 cents per square foot on commercial property. These rates may be adjusted for inflation every year.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements of the Fund are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Using this measurement focus, only current assets and current liabilities are included in the balance sheet. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred.

Receivables: Receivables are made up principally of amounts due from the County of Alameda for Measure A parcel taxes. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2013.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments held on behalf of the Fund of Berkeley Unified School District consist of deposits in the County of Alameda Treasury.

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Alameda County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited monthly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

---

(Continued)

BERKELEY UNIFIED SCHOOL DISTRICT  
MEASURE A OF 2006 FUND  
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

---

**NOTE 2 – CASH AND INVESTMENTS** (Continued)

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Alameda County Treasurer may invest in derivative securities. However, at June 30, 2013, the Alameda County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2013, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2013, the District had no concentration of credit risk.

**NOTE 3 – FUND BALANCE**

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

- A - Nonspendable Fund Balance: The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.
- B - Restricted Fund Balance: The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net assets as reported in the government-wide, proprietary fund, and fiduciary trust fund statements.
- C - Committed Fund Balance: The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Trustees. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Trustees is required to remove any commitment from any fund balance. At June 30, 2013, the District had no committed fund balances.

---

(Continued)

BERKELEY UNIFIED SCHOOL DISTRICT  
MEASURE A OF 2006 FUND  
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

---

**NOTE 3 – FUND BALANCE** (Continued)

D - Assigned Fund Balance: The assigned fund balance classification reflects amounts that the District's Board of Trustees has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Trustees can designate personnel with the authority to assign fund balances, however, as of June 30, 2013, no such designation has occurred.

E - Unassigned Fund Balance: In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy

The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Trustees. At June 30, 2013, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

# BSEP PLANNING & OVERSIGHT COMMITTEE DISTRICT BUDGET PLANNING CALENDAR 2013-2014

v 3.14.14

October 1      Steering Committee Meeting (2012-13)

October 22      Technology Subcommittee Meeting #1

**October 24**      (Thursday) - **School Leadership Training (SGC, BHS BSEP & SSC, PTA)**

October 29      **Transitional Meeting of P&O Committees of 2012-2013 and 2013-1014**  
**Review:** School Governance Council elections, P&O Reps, Orientation and Training  
**Presentation:** Class Size Report for FY 2013-2014

November 19      **6:00 Orientation and light dinner: New P&O Reps**  
**7:00 Main meeting: Organization:** • Election of Chair • Election of Steering Committee  
Establishment of P&O Calendar • Appointment of P&O Reps to SBAC •  
**Presentation:** SGC Elections Report • LCFF/LCAP and BSEP Planning Master Schedule

December 2      Technology Subcommittee Meeting #2 – Monday; contact jaynitschke@berkeley.net

**December 3**      (Tuesday) - **LCFF / LCAP Public Forum**

December 10      **Presentation:** BSEP Annual Report for FY 2012-13 with Budget Managers

December 16      Friends of the Library Meeting #1 – Monday; - contact beccatodd@berkeley.net

January 14      **6:15 Orientation and light dinner: New P&O Reps**  
**Presentation:** Review of 2013-14 Annual Plan, and First Interim Fiscal Report for 2013-14  
**Discussion:** BSEP Measure Public Awareness

**January 15**      **Board Meeting: Presentation of BSEP Annual Report for 2012-13, LCAP Update**

January 23      Parent Outreach and Public Information Subcommittee Meeting #1 – contact natashabeery@berkeley.net

January 28      **Overview with Director, Fiscal Services:** BSEP Class Size funds & "Teacher Template"  
**Study Session:** Class Size Reduction (BSEP & State Fund Expectations)

January 30      Technology and Library Subcommittee Meeting – Thursday; - contact jaynitschke@berkeley.net

**January 31**      (Friday) - **LCFF Process Regulations Adopted by State**

February 4      Music and VAPA Subcommittee Meeting #1 – contact suzannemcculloch@berkeley.net

**February 5**      **LCFF/LCAP: Orientation for PAC, DELAC, PTA; Focus Group Meetings**

**February 11**      **SBAC Meeting**

February 11      **Presentation:** BSEP Revenue Projection & COLA for 2014-15.  
**Study Session:** LCAP, BSEP and District and State Goals

**February 12**      (Wednesday) **Board Meeting: Parent Outreach Pilot Report**

**Feb 20**      **LCFF/LCAP: PAC Meeting**

February 25     **Presentation:** Recommendation for the Allocation of BSEP Class Size Funds in FY 2014-15  
**Discussion:** LCFF and BSEP; Implications for CSR and Site and District Plans and Budgets

March 4     Music and VAPA Subcommittee Meeting #2, Willard Middle School, Room D19C – contact [suzannemcculloch@berkeley.net](mailto:suzannemcculloch@berkeley.net)

**March 6     LCFF/LCAP: PAC and DELAC Meeting**

**March 11     LCFF/LCAP: SBAC Meeting**

March 11     **Discussion & Action:** Recommendation for the Allocation of BSEP Class Size Funds in FY 2014-15  
**Study Session:** Music, Visual and Performing Arts Program and Funding; LCAP Update

**March 12     Board: BSEP Renewal Planning Discussion**

March 13     Library Subcommittee Meeting – contact [beccatodd@berkeley.net](mailto:beccatodd@berkeley.net)

March 18     BSEP Measure Awareness Subcommittee Meeting – contact [natashabeery@berkeley.net](mailto:natashabeery@berkeley.net)

**March 20     LCFF/LCAP: PAC Meeting**

March 25     Technology Subcommittee Meeting – contact [jaynitschke@berkeley.net](mailto:jaynitschke@berkeley.net)

**March 26     Board: Presentation on Music/VAPA History, Program and Fiscal Issues**

**March 31     (Monday) - Templates for LCAP come from State (if not delivered Jan 31)**

April 8     **Presentation:** Update on LCAP, Implications for Site Plans  
**Presentation:** BUSD Second Interim & Budget  
**Discussion & Action:** Recommendation for the Allocation of BSEP Class Size Funds in FY 2014-15  
**Subcommittee Reports:** BSEP Public Awareness, Library.

**April 9     Board Meeting: LCAP Update**

April 10     Library Subcommittee Meeting – contact [beccatodd@berkeley.net](mailto:beccatodd@berkeley.net)

**April TBD     School Site Plans and Budgets for FY 2014-15 due**

April 15     **Presentation:** Recommendation for Allocation of BSEP Funds in FY 2014-15:  
• Library Program • Music & Visual & Performing Arts (VAPA)  
**Discussion:** Update on Local Control Accountability Plan and BSEP

April 22     **Discussion & Possible Action:** Recommendation for Allocation of BSEP Funds in FY 2014-15:  
• Library Program • Music & Visual & Performing Arts (VAPA)  
**Presentation:** Recommendation for Allocation of BSEP Funds in FY 2014-15:  
• Professional Development • Program Evaluation • Technology

**April 23     Board Meeting: possible LCAP Study Session/Public Forum; BSEP CSR 2014-2015**

**April 24     LCFF/LCAP: PAC Meeting**

April 29     Music and VAPA Subcommittee Meeting #3, Willard Middle School, Room D19C – contact [suzannemcculloch@berkeley.net](mailto:suzannemcculloch@berkeley.net)

**April 30     Board Meeting: possible LCAP Study Session/Public Forum**

**May 1 LCFF/LCAP: Public Notice of Opportunity to Submit Written Comments**

May 1 *Library Subcommittee Meeting* – contact [beccatodd@berkeley.net](mailto:beccatodd@berkeley.net)

May 6 **Discussion & Possible Action:** Recommendation for Allocation of BSEP Funds in FY 2014-15:  
• *Professional Development* • *Program Evaluation* • *Technology*  
**Presentation:** Recommendation for Allocation of BSEP Funds in FY 2014-15:  
• *Parent Outreach* • *Public Information, Translation, BSEP Implementation, P&O Support*

May 13 **Discussion & Action:** Recommendation for Allocation of BSEP Funds in FY 2014-15:  
• *Parent Outreach* • *Public Information, Translation, BSEP Implementation, P&O Support*  
**Action:** Finalize FY2014-15 Plans for All BSEP Resources

**May 14 Board Meeting: BSEP Plans for Library, VAPA for 2014-15**

**May 21 Board Meeting: Preliminary LCAP Presentation; BSEP Plans for PD, PE, Tech for 2014-15**

June 3 **Overview:** BSEP Site Plans for FY 2014-15  
**Organization:** Summer Plans & Discussion of BSEP Measure Planning

**June 4 Board Meeting: BSEP Parent Outreach Public Info, Revenue for 2014-15**

**June 11 Board Meeting: K-5 Site Plans; Final Draft of LCAP, Public Hearing; Preliminary Budget**

**June 25 Board Meeting: 6-12 and Adult School Site Plans, Approval of Final Budget and LCAP**

**July 1 (Tuesday) - Local Control Accountability Plan (LCAP) due**

2014-15 BSEP Annual Plan Components  
 Recommendation, Discussion & Adoption - Spring 2014

Item	Administrations's Recommendation for FY 14 to P&O	Adoption by P&O	Presentation/Adoption by Board
Revenue Projection & 2014-15 COLA	February 25	N/A	
Class Size Reduction	February 25	April 8	April 23
CSR			
Counseling			
ECO			
Program Support			
Parent Outreach	May 6	May 13	June 4
Public Info & Translation, BSEP Implementation 9%	May 6	May 13	June 4
Technology	April 22	May 6	May 21
Professional Development	April 22	May 6	May 21
Program Evaluation	April 22	May 6	May 21
Library Program	April 15	April 22	May 14
VAPA	April 15	April 22	May 14
School Discretionary Funds: Site Plans	Overview - June 3		June 11

*District Wide Projections*

		Projection Date 10/2/2013							
		Actual							
		2013	2014	2015	2016	2017	2018	2019	2020
	TK	79	144.8	153.3	143.2	147.0	146.9	146.9	146.9
	K	728	658.2	758.1	726.1	731.1	734.6	734.6	734.6
	1	686	719.3	650.2	749.1	717.1	722.2	725.7	725.7
	2	684	687.9	721.2	651.7	750.9	718.8	723.9	727.5
	3	619	690.1	695.4	728.0	657.7	757.6	725.6	730.6
	4	662	620.7	692.4	697.8	730.4	659.8	760.0	727.9
	5	673	670.6	629.8	702.7	709.4	741.7	669.7	771.3
	6	620	676.2	672.7	632.6	707.3	715.4	746.9	674.0
	7	566	639.8	697.1	693.2	653.3	729.0	738.4	770.2
	8	566	583.1	659.2	718.2	714.2	673.6	750.7	760.6
	9	696	698.4	719.5	812.8	886.0	881.2	829.2	927.1
	10	747	709.5	713.8	734.2	830.9	904.9	899.2	847.7
	11	710	750.9	712.3	717.7	737.6	835.3	909.4	903.3
	12	733	709.8	751.6	711.5	718.5	737.5	836.4	909.9
Sub Total	TK-5	4,131	4,191.6	4,300.4	4,398.6	4,443.6	4,481.6	4,486.4	4,564.5
	6-8	1,752	1,899.1	2,029.0	2,044.0	2,074.8	2,118.0	2,236.0	2,204.8
	9-12	2,886	2,868.6	2,897.2	2,976.2	3,173.0	3,358.9	3,474.2	3,588.0
	TK-12	8,769	8,959.3	9,226.6	9,418.8	9,691.4	9,958.5	10,196.6	10,357.3
Special Day Class	TK-5	9	9.0	9.0	9.0	9.0	9.0	9.0	9.0
	6-8	13	13.0	13.0	13.0	13.0	13.0	13.0	13.0
	9-12	96	96.0	96.0	96.0	96.0	96.0	96.0	96.0
	TK-12	118	118.0	118.0	118.0	118.0	118.0	118.0	118.0
Out of District (Permit Holders)	TK-5	234	234.0	234.0	234.0	234.0	234.0	234.0	234.0
	6-8	170	170.0	170.0	170.0	170.0	170.0	170.0	170.0
	9-12	281	281.0	281.0	281.0	281.0	281.0	281.0	281.0
	TK-12	685	685.0	685.0	685.0	685.0	685.0	685.0	685.0
Total	TK-5	4,374	4,434.6	4,543.4	4,641.6	4,686.6	4,724.6	4,729.4	4,807.5
	6-8	1,935	2,082.1	2,212.0	2,227.0	2,257.8	2,301.0	2,419.0	2,387.8
	9-12	3,263	3,245.6	3,274.2	3,353.2	3,550.0	3,735.9	3,851.2	3,965.0
	TK-12	9,572	9,762.3	10,029.6	10,221.8	10,494.4	10,761.5	10,999.6	11,160.3
<b>Annual Change in Enrollment</b>		<b>TK-5</b>	<b>60.6</b>	<b>108.8</b>	<b>98.2</b>	<b>45.0</b>	<b>38.0</b>	<b>4.8</b>	<b>78.1</b>
		<b>6-8</b>	<b>147.1</b>	<b>129.9</b>	<b>15.0</b>	<b>30.8</b>	<b>43.2</b>	<b>118.0</b>	<b>-31.2</b>
		<b>9-12</b>	<b>-17.4</b>	<b>28.6</b>	<b>79.0</b>	<b>196.8</b>	<b>185.9</b>	<b>115.3</b>	<b>113.8</b>
		<b>TK-12</b>	<b>190.3</b>	<b>267.3</b>	<b>192.2</b>	<b>272.6</b>	<b>267.1</b>	<b>238.1</b>	<b>160.7</b>

## **LCAP Priorities**

These are items that have surfaced as a result of being suggested multiple times when discussing LCFF/LCAP. Note that the costs listed are one-year estimates, based on current information. In a three-year plan, these annual costs would be expected to increase. Most of the recommendations that have been identified align with the District's priorities, which include: 1) Support for English Learners, 2) Response to Instruction and Intervention, 3) Positive Behavior Support and Counseling, 4) Literacy and the implementation of the Common Core State Standards, 5) Family Engagement, and 6) Student Engagement, with cultural competency integrated throughout all our strategies.

### **I. SUPPORT FOR ENGLISH LEARNERS**

#### **1. ELD Teacher at Every Site**

**\$864,300**

These teachers will ensure that every English Learner receives 30 minutes daily instruction in English Language Development. While a few sites currently allocate funds for this purpose, this proposed formula will ensure that all sites provide these services to students. Currently, there are also two Teachers on Special Assignment who provide professional development for teachers regarding instruction for English learners, and one of these positions (funded out of BSEP) will continue for next year. Allocations to sites are based on the number of English learners.

10-24	EL Students @ .2 x 1 school	= .2
25-49	EL Students @ .4 x 5 schools	= 2.0
50-74	EL Students @ .6 x 5 schools	= 3.0
75-89	EL Students @ .7 x 3 schools	= 2.1
90-109	EL Students @ .8 x 0 schools	= 0
110-139	EL Students @ 1.0 x 1 schools	= 1.0
180-220	EL Students @ 1.4 x 1 schools	= 1.4

9.7 Total FTE = \$864,300

#### **2. Support for Two Way Immersion (TWI) and Bilingual Programs \$89,100**

The TWI program, now at three elementary schools, is being consolidated at LeConte. In addition, there is a Bilingual program at Thousand Oaks and a TWI program at Longfellow. One Teacher on Special Assignment is requested to oversee the TWI and Bilingual programs.

### **II. RESPONSE TO INSTRUCTION AND INTERVENTION (RtI<sup>2</sup>)**

#### **3. RtI<sup>2</sup> Coaches for K-8 (Based on enrollment)**

**\$731,000**

There are currently three district wide coaches who are coordinating the Response to Instruction and Intervention program, all funded through various categorical and BSEP professional development funds. The proposal seeks to increase the number of RtI<sup>2</sup> coaches and assign them to sites in order to oversee each school's Response to Instruction and Intervention program, which

includes universal screening, diagnostics, interventions, and progress monitoring of students. The coaches would work with all teachers at a site as well as those students who need additional support. (8.2 Total FTE)

1 – 400 Students (K-5)	.4 FTE x 5 = 2.0
400 – 500 Students (K-5)	.6 FTE x 5 = 3.0
500+ Students (K-5)	.8 FTE x 1 = .8 + .2 FTE Lead Coach
Longfellow and Willard	.6 FTE x 2 = 1.2
King	1.0 FTE x 1 = 1.0

**4. Teacher Hourly Intervention** **\$272,000**

This allocation pays classroom teachers to work with individual and small groups of students who need additional support after school. Allocations to sites are based on the number of targeted students.

**5. Intervention Materials and Training** **\$120,000**

Having research-based intervention materials enables staff to differentiate instruction. The District has purchased the *Teacher College Reading and Writing Project Leveled Literacy Intervention* kits and Marilyn Burns' *Do the Math* program for every elementary school. There is a need to identify and purchase effective materials at the secondary level and provide training for teachers.

**6. High School Bridge** **\$97,000**

This program provides year round academic support and case management for approximately 30 targeted students per grade 9-12. The staffing model for this program is .30 FTE per grade level cohort plus .20 FTE to coordinate the program. In addition, the cost of the summer program is \$10,200, and a set of Chrome Books for each cohort is \$10,000. The program is currently supported by a grant from the City of Berkeley (which will end in 2014-15), BHS site funds, and other categorical funds. This program was begun four years ago, so the first cohort of students is currently in 12<sup>th</sup> grade. The program has proven to have an impact on students.

\$147,000 - \$50,000 CoB grant = \$97,000 for 2014-15

**7. Middle School Bridge** **\$124,000**

This program is one component of the District's plan to accelerate the achievement of African-American students. It provides academic support and case management for 20 students at each middle school in grade 6 this year. This funding would continue the program for current students in grade 7 next year and add a new cohort entering grade 6 for a total of 120 students.

**8. Intervention Coordinator and Support at BHS** **\$255,000**

A full-time counselor at BHS could work with five Student Support Advisors to ensure that approximately 125 of the highest risk students receive intensive academic and behavioral support needed to help them learn how to succeed in school. This program seeks to assist students who are not in the Bridge or

RISE programs. BHS staff is working with Dr. Frank Worrell at UCB to design the specifics of this intervention program based on research.

**9. Intervention Counselor at Berkeley Technology Academy \$89,100**

This full-time position would provide case management and support to students, most of whom have not been successful at BHS. This counselor would be an addition to the current team at BTA, which includes the Academic Counselor, the Student Welfare and Attendance Specialist, the ATOD Counselor, and the School Safety Officer, who collaborate with the Principal to ensure BTA students receive the additional support they need.

**10. Mentoring \$112,500**

This proposal seeks to address the need for targeted students to feel successful, actively engaged in the classroom and in school life, and on a pathway to success. A new position of Mentoring Coordinator is requested to recruit, train and supervise mentors on how to support students. The Mentoring Coordinator and RTI Coaches will meet to design case management protocols for mentors and coordination of support services for targeted students to ensure that program and services are comprehensive, systemic, and integrated to address social/emotional and/or academic needs. Mentors will work with RTI coaches to monitor student (social and academic) progress. The program will initially focus on grades 5, 6 and 7 with the goal of recruiting 75 mentors.

Costs include:

Mentoring Coordinator Salary and Benefits of \$70,000

Stipends of \$500 for mentors who serve a full-year x 75 = \$37,500

Supplies and Start-Up Costs = \$5,000

**11. Super Saturday Program \$90,000**

The purpose of the Superintendent's STEM Saturdays is to use evidenced-based strategies with targeted instruction in Science, Technology and Math during out of school time in a supportive and fun setting. The program model allows for 150 elementary students in Grades 3, 4 and 5 to attend a monthly program for 4 hours. Cost for 8 sessions for 150 students = \$90,000

**12. Elementary Summer School \$93,000**

This program is designed to address the summer slide that often occurs for students who need academic support and intervention. The cost has been increased to attract BUSD teachers to work in the program with BUILD tutors who are trained to assist students with reading. Approximately 400+ students attend this program each summer. Priority is given to students who qualify for free and reduced price lunch.

**13. Secondary Summer School \$56,200**

High School summer school is designed for credit recovery to enable students who have failed one or more courses to graduate in four years. The middle school program is strictly for English Learners.

6-8 EL Only = \$4,200  
BHS = \$52,000

**14. Cultural Competency Training \$133,000**

These three-day academies provide participants with foundational knowledge for infusing culturally responsive practices into their work with students, families and co-workers. The intent is to provide training for all staff during the next three years. The proposal also includes stipends for Equity Teacher Leaders to further this work at the sites– these stipends are currently paid through the BSEP Professional Development budget.

Consultant Contract = \$35,000  
Substitute costs or stipends for summer participants = \$66,000  
Stipends for Equity Teacher Leaders = \$32,000

**15. Recruitment and Retention of Teachers of Color \$44,600**

Increase the district’s capacity to attract and retain teachers of color. This half-time (.5 FTE) Teacher on Special Assignment would be charged with supporting current teachers of color and seeking ways to improve the recruitment process to increase the numbers of teachers of color in BUSD.

**16. Professional Learning Communities (PLC) \$76,725**

In 2013-14, every Principal participated in a PLC. This proposal provides funding to support six site teams of principals and teachers to attend Richard DuFour’s 3-day PLC training. This training would align with our current goals and our district culture, and would "jump start" efforts to form PLCs throughout BUSD. This investment has the potential to increase accountability and cultural competence (as teachers and principals have more tools to engage with our data and to seek and test solutions), and to move RtI2 to a deeper level of implementation.

The approximate costs include registration at \$649 per person x 25 = \$16,225, hotel and food at \$10,000, transportation (including airfare) at \$7,500, and substitutes for teachers at \$8,000. In addition, to support on-going training regarding PLCs, a DuFour-trained Consultant will be hired to work with BUSD leaders to foster the implementation of PLCs throughout the district. \$35,000

**III. POSITIVE BEHAVIOR SUPPORT AND COUNSELING**

**17. Mental Health Counseling (pre-K-12) \$250,000**

Allocate funds to sites to increase their contracts with the City of Berkeley Department of Mental Health Services and/or other mental health service providers to enable licensed therapists/counselors to support students dealing with trauma and other serious emotional issues. At present, the City of

Berkeley allocates \$5,000 per elementary school for support but not direct services.

**18. PBIS/Restorative Justice/Alive and Free (K-12) \$222,500**

BSEP Professional Development funds currently support a full time psychologist to provide training and coaching support for school staff in Positive Behavioral Intervention System, Restorative Justice, and the Alive and Free program, seeking to reinforce positive student behavior and reduce student suspensions and time out of class. \$93,000

Restorative Justice (RJ) is a set of peacemaking practices that build relational trust and provide alternatives to punitive discipline. Infractions are viewed as “harm” and interventions are targeted to help the student and school community assess and repair the harm that has been done. The proposal seeks to contract with SEEDS Community Resolution Center to provide RJ Coordinators at all secondary schools (one at each middle school and Berkeley Technology Academy, and two at BHS). RJ support will include staff training and 6-10 hours of RJ student support weekly, including mediation and restorative circles. \$75,000

Dr. Joseph Marshall’s Alive and Free Program is a prescription for violence prevention that views violence as a disease. The Alive and Free Program offers education for young people regarding the risk factors for violence and the life skills for staying alive and free. The Alive and Free Program at Berkeley Technology Academy, where all staff have been trained, includes a weekly assembly with all students facilitated by Dr. Marshall and Omega Boys Club staff at a cost of \$17,000. A similar program facilitated by BHS staff for targeted students at BHS would cost \$3,000. Dr. Marshall’s 3-day training for 30 staff members costs \$7,500 plus the cost of substitutes. The Lifelines Program, which is based on Alive and Free and designed for students who have exhibited extreme behaviors, meets weekly at the District office. The cost for two weekly groups, one for grades 4 through 8 and the other for grades 9 through 12, is approximately \$24,000. \$44,000

**19. Social/Emotional Curriculum (K-6) \$134,700 (one time)**

Toolbox is a research based, community-tested, social and emotional learning curriculum that fosters the development of resilience, self-mastery, and empathy in students. It teaches students the emotional and behavioral regulation skills needed for social and academic success. Malcolm X and John Muir have already begun to implement Toolbox, and Thousand Oaks has allocated funds for the program. The proposal seeks to implement it in all K-5 schools as well as in grade 6 in the middle schools.

Six trainings \$6,600 X 6 + \$500 per site for 6 added sites = \$42,600 + 6 additional parent workshops @ \$500 each = \$45,600

Materials: Curriculum Binders per elementary site or grade 6= \$5,000,  
Supporting Books = \$4,000, Fan Decks of the 12 tools = \$300, 12 Tools Posters  
= \$300, Abridged Guides for staff =\$300

Total materials cost per site = \$9,900 X 9 = \$89,100

**20. ATOD Counselors at Secondary Schools \$280,000**

ATOD Counseling and Educational Intervention Support are currently provided through the New Bridge Foundation, a non-profit specializing in substance abuse prevention and treatment, at Willard and Berkeley Technology Academy, funded through a grant from Alameda County. The proposal seeks funding for services at Longfellow and King (1 staff each) and BHS (2 staff) at a cost of \$70,000 per staff member for a total of \$280,000.

**IV. LITERACY AND IMPLEMENTATION OF COMMON CORE STANDARDS**

**21. Literacy Coaches (K-5) \$474,000**

These coaches have three primary functions: providing reading recovery for the lowest performing first graders, small group intervention for second through fifth graders and coaching for teachers in TCRWP. These coaches are currently multi-funded with funding for .55 FTE per site coming from central BSEP funds. Each site currently uses site funds for the additional .45 FTE.

.45 FTE site allocation x 11 schools = \$474,000

**22. Reading Specialists/ Literacy Coaches at Middle School \$200,000**

These coaches would provide professional development for ELA teachers and reading intervention services for students reading below grade level.

1.0 FTE for King, .60 each for Willard & Longfellow = 2.2 Total FTE

**23. Math Coaches (K-12) \$371,600**

These coaches provide professional development and coaching for teachers to help them implement the new common core math. The District currently funds 2.0 FTE for this purpose through the BSEP professional development budget.

4.0 FTE (2.0 FTE at K-5, 1.0 FTE total for middle schools, and 1.0 FTE for high schools) = \$371,600

**24. CCSS (Academic) Coaches for BHS (2.0 FTE) \$182,000**

As BHS begins the transition to the Common Core State Standards, these 2.0 FTE teachers on Special Assignment will lead professional development in Constructing Meaning, Academic Language Development and coach their colleagues on the implementation of CCSS. They will also guide the process to select CCSS aligned materials and develop assessments.

**25. Reduced Math Class Size for Grades 7, 8, 9 \$214,000-517,000**

Middle school math class sizes have been reduced to 20:1 for the past few years (and 9<sup>th</sup> grade classes for the last two years) as one component in the

plan to improve performance in algebra. This has been funded by BSEP Class Size Reduction money as “program support” which is included in the BSEP Measure. Program Support is being reduced this year to ensure that BSEP funds are able to support the overall reduced class size goals through the life of the measure, which ends in 2016-17, so there is no BSEP funding for smaller math class sizes. This proposal seeks to continue the lower math class size as the district is implementing the new Common Core State Standards in Math, which is major change in curriculum.

- a. 2.4 FTE to reduce math class size to 24:1 (.4 each for Longfellow & Willard, .8 for King, .8 for BHS) \$214,000
- b. 5.8 FTE to reduce math class size to 20:1 (1.0 each for Longfellow & Willard, 1.8 for King, 2.0 for BHS) \$517,000

**26. AVID (Advancement via Individual Determination) \$115,000+**

This secondary school program is designed for students with potential whose parents have not attended college. Tutoring and other supports are required supports of the program. The costs include tutors, summer institute for teachers, field trips, teacher hourly and coordination. AVID begins in grade 7 (and there are now a total of five 7<sup>th</sup> grade classes, with an enrollment of approximately 20 students each), and the first cohort of AVID students is now in tenth grade.

**27. Cal Scholars \$800,000**

Participants are primarily African-American and Latino students who demonstrate proficiency in ELA and math at the end of fourth grade. The program creates a supportive peer culture and includes after school classes, parent education and a summer program from 5<sup>th</sup> -12<sup>th</sup> grades. This program has been grant funded by Stiles Hall/UC Berkeley and costs approximately \$100,000 per year for a group of approximately 30 students. If a cohort existed at each grade, the annual cost would be \$800,000.

**28. Instructional Technology \$82,500**

In order to improve the integration of technology in instruction, this proposal seeks substitute costs for one day of professional development for elementary teachers in grades 2-5 and middle school Science at the cost of \$29,000.

To infuse technology into the middle school experience, this proposal seeks to schedule before and/or after school technology leadership courses for the targeted population, like Mouse Squad and robotics. A .2 FTE teacher at each of the middle schools will teach these courses at the total cost of \$53,500.

**29. Career Technical Education (CTE) \$71,300**

The CCCOE Regional Occupational Program (ROP) currently supports 15 CTE classes at Berkeley High School. Funding for this program is ending at the end of 2014-15. The approximate cost to maintain this number of classes is \$267,300. In addition, the district is seeking to expand its offerings and align

courses to create career pathways for students. The need for 2014-15 is to extend the fire-science and emergency medical pathway at the cost of \$71,300.

## **V. FAMILY ENGAGEMENT**

### **30. Site Coordinators for Family Engagement \$295,000-481,000**

While this priority is included in the BSEP Measure, annual funding for the program, which is currently \$351,000, is less than needed to support a position at each site. The three models that have been proposed are listed.

- a. K-12 - .4 to 1.0 FTE for every K-5 by size; 1.0 total FTE for middle schools; 2.0 total FTE for high schools = \$832,000 (\$481,000 from LCAP)
- b. K-5 only for year 1, with allocation based on size, and continued .27 FTE @ BHS = \$646,000 (\$295,000 from LCAP)
- c. Zone coordinators with central support = \$351,000 (no contribution from LCAP)

### **31. Parent Education Programs, PIQE/LUNA \$15,000**

PIQE and LUNA help to create partnerships between parents, students and educators to further students' academic success. Both programs educate parents on how to foster a positive educational environment for their children both at home and at school. The programs require participation in an evening class for eight consecutive weeks.

## **VI. STUDENT ENGAGEMENT**

### **32. College / Career Counselor at BHS \$88,000**

This position (1.0 FTE), is designed to guide students through the college application process and it is in addition to the academic counselors. It is one of the two positions in the BHS College/Career Center currently funded through BHS BSEP site funds.

### **33. Dean at Berkeley Technology Academy \$112,800**

This position is in addition to the principal, counselor, Student Welfare and Attendance Specialist and ATOD counselor at Berkeley Technology Academy, and it is designed to strengthen the team approach to support these students.

### **34. 7<sup>th</sup> Period for Middle School \$1,337,200**

By adding another period day to the standard school day for middle school students, the district would ensure that every student participates in an intervention/remediation program, an enrichment program, or a second elective class in addition to the usual electives currently offered.

Additional period for 7<sup>th</sup> and 8<sup>th</sup> graders – 9.6 FTE - \$856,000

Additional period for 6<sup>th</sup> graders – 5.4 FTE - \$481,200

**35. Gardening Program (Pre-K-7) \$176,900 (one time)**

Funding is requested to enable each Pre-K, Elementary and Middle School to maintain a .25 to a .44 FTE Garden Instructional Specialist (9-16 hours/ week) based on the number of classes at each school. This allocation includes time for student instruction – one garden lesson every other week – and garden maintenance. The anticipated total cost is \$476,000 less \$226,000 from previously allocated funds. Sites are expected to contribute \$15 per student for a total of \$72,600. The amount requested is a one-time cost of \$176,900.

**36. Associate Athletic Director at BHS \$89,100**

This new position would focus on the academic success of student athletes.

**37. Playground Access \$14,400**

This proposal seeks to provide greater community access to schoolyards that do not have Measure Y Parks. The funding would allow four schools (Arts Magnet, Emerson, Jefferson, and Longfellow) to remain open on weekends for recreational purposes by paying for two additional hours of custodial services at each site per week. The cost would be approximately \$3,600 per site annually.

**Student Incentives**

The Education Code restricts the type of incentives that the district can award to students to avoid a gift of public funds. However, parent donations and grants can be used for this purpose. \

**Pre-K**

The state provides specific funding for Pre-K schools. In BUSD, an additional \$276,000 is transferred from the K-12 General Fund to support Pre-K education.

**VII. ACCOUNTABILITY**

**38. Evaluation of LCAP Programs \$35,700**

Knowing the value of various programs, specifically their impact on student outcomes, enables the district to make informed decisions regarding the investment of resources. This proposal seeks to have an additional part time Teacher on Special Assignment (.4 FTE) in the Berkeley Evaluation and Assessment Department who will be assigned to monitor and evaluate the impact of the LCAP funded programs.

**BSEP Resource 0852  
Site Discretionary Funds  
2014-15 Allocation**

Sites/Departments	FY 2013-14 CalPads Enrollment*	FY 2013/14 BSEP School Discretionary Allocations at \$230/pupil
112 – Cragmont	421	\$96,830
113 - Emerson	297	\$68,310
116 - Jefferson	338	\$77,740
118 - LeConte	344	\$79,120
119 – Oxford	318	\$73,140
120 - Thousand Oaks	472	\$108,560
121 – Washington	471	\$108,330
123 - Arts Magnet	421	\$96,830
124 - Rosa Parks	482	\$110,860
126 - Malcolm X	527	\$121,210
128 - John Muir	282	\$64,860
<b>Sub-Total K-5 Schools</b>	<b>4,373</b>	<b>\$1,005,790</b>
127 – Longfellow	500	\$115,000
131 – Willard	511	\$117,530
132 – King	915	\$210,450
<b>Sub-Total 6-8 Schools</b>	<b>1,926</b>	<b>\$442,980</b>
135 – Independent Study* (120)	150	\$34,500
136 – B-Tech* (140)	150	\$34,500
137 - Berkeley High*	3025	\$695,750
<b>Sub-Total 9-12 Schools</b>	<b>3,325</b>	<b>\$764,750</b>
262 - Early Childhood (pre-K)*	341	\$78,430
<b>Total Allocation 2014-15</b>	<b>9,965</b>	<b>\$2,291,950</b>

Notes:

Allocations for Independent Study, B-Tech, and Pre-K are agreed-upon average figures; IS and B-Tech are given allocations at 150 per site, for Pre-K the allocation is based on the full-time equivalent enrollment.

Berkeley High School's BSEP site allocation is calculated by subtracting Independent Study's actual enrollment of 120 from BHS CALPADS 3,145.

---

# Pilot Evaluation

10 Focus Students were selected at each site, based on:

- “ Far Below Basic or Below Basic
- “ Students identified in the RTI process
- “ Behavior referrals
- “ Homeless
- “ Students that are socio-economically disadvantaged

The OFEE is working with the Berkeley Evaluation and Assessment Office to create a comprehensive Illuminate report of data from both years of the pilot. Data from the report will be presented in May of 2014 and will include:

- “ Academic
- “ Behavioral
- “ Attendance

In addition to the data on Focus Students and other referred students, the May report will include:

- “ Coordinator log of all Parent interactions
- “ Parent Feedback from Focus Groups
- “ Survey Data from SGC surveys for both Pilot and comparison sites
- “ SGC and ELAC nomination/election data