

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
CLASS SIZE REDUCTION (Measure A, Resource 0841)
Revenue and Expenditures
Comparison Report FY 2015/16

Purpose

Sixty-six percent (66%) of the available revenues of this measure *shall be dedicated annually to reducing class sizes at all K-12 schools, expanding course offerings at all secondary schools and providing counseling services at each of the District's middle schools.*

Budget Managers: Donald Evans, Superintendent
Pasquale Scuderi, Assistant Superintendent for Educational Services

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE					
Revenue	16,100,054	16,118,873	16,131,455	16,289,729	158,274
BSEP Contribution to General Fund (1)	(12,430,093)	(12,830,900)	(12,830,900)	(12,708,730)	122,170
BSEP Direct Support (2)	(392,651)	(393,800)	(393,800)	(390,071)	3,729
BSEP Substitute Compensation (1)	(240,798)	(241,100)	(241,100)	(238,796)	2,304
NET REVENUE	3,036,512	2,653,073	2,665,655	2,952,132	286,477
EXPENDITURES					
Certificated Monthly Salaries (3)	1,313,518	1,137,868	1,088,852	1,064,332	(24,520)
Certificated Counselors Salaries (3)	386,397	397,607	407,598	402,323	(5,275)
Employee Benefits (3)	448,661	444,498	414,736	391,654	(23,082)
Unallocated Reserve	0	0	0	0	0
Indirect Costs	1,098,315	1,010,154	1,010,154	993,812	(16,342)
TOTAL EXPENDITURES	3,246,891	2,990,127	2,921,340	2,852,121	(69,219)
NET INCREASE (DECREASE)	(210,379)	(337,054)	(255,685)	100,011	355,696
FUND BALANCE ANALYSIS					
Beginning Fund Balance	556,440	346,061	346,061	346,061	0
Net Increase (Decrease) in Fund Balance	(210,379)	(337,054)	(255,685)	100,011	355,696
Ending Fund Balance	346,061	9,007	90,376	446,072	355,696

Notes

- (1) The BSEP Contribution to the General Fund includes only Class Size Reduction classroom teachers for regular and Special Education and substitutes for those teachers. In 2013/14, it funded 135.57 FTE. In 2014/15 it funded 136.83 FTE and in 2015/16 it funded 135.92 FTE.
- (2) Operational and other costs associated with opening and maintaining additional classrooms.
- (3) In 2015/16, total FTE directly charged to Class Size Reduction includes 7.3 FTE for Program Support, 7.6 FTE for Expanded Course Offerings in the Middle Schools and Berkeley High School, and 4.80 FTE for Middle School Counseling for a total of 19.7 FTE. This is a reduction in BSEP funding of 3.7 FTE from the prior year. Of the 3.7 FTE, 3.3 FTE for Literacy Coaches was funded by General Fund Resources. Expanded Course Offerings were reduced by .4 FTE at Berkeley High.