

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 CLASS SIZE REDUCTION (Measure A, Resource 0841)
 Revenue and Expenditures
 Comparison Report FY 2016/17**

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 2015/16 As of 6/30/16	Adopted Budget 2016/17 As of 7/1/16	2nd Interim Budget 2016/17 As of 1/31/17	Unaudited Actuals 2016/17 As of 6/30/17	2nd Interim Budget vs. Unaudited Actuals 2016/17
REVENUE					
Revenue	16,289,729	16,165,814	16,142,284	16,316,524	174,240
BSEP Contribution to General Fund (1)	(12,708,730)	(13,967,700)	(13,967,700)	(14,256,756)	(289,056)
BSEP Direct Support (2)	(390,071)	(391,700)	(391,700)	(395,051)	(3,351)
BSEP Substitute Compensation (1)	(238,796)	(251,900)	(251,900)	(253,898)	(1,998)
NET REVENUE	2,952,132	1,554,514	1,530,984	1,410,819	(120,165)
EXPENDITURES					
Certificated Monthly Salaries (3)	1,064,332	93,384	89,969	90,122	153
Certificated Counselors Salaries (3)	402,323	404,459	439,304	436,150	(3,154)
Employee Benefits (3)	391,654	146,831	159,084	157,378	(1,706)
Unallocated Reserve	0	0	0	0	0
Indirect Costs	993,812	977,908	980,708	999,278	18,570
TOTAL EXPENDITURES	2,852,121	1,622,582	1,669,065	1,682,928	13,863
NET INCREASE (DECREASE)	100,011	(68,068)	(138,081)	(272,109)	(134,028)
FUND BALANCE ANALYSIS					
Beginning Fund Balance	346,061	446,072	446,072	446,072	0
Net Increase (Decrease) in Fund Balance	100,011	(68,068)	(138,081)	(272,109)	(134,028)
Ending Fund Balance	446,072	378,004	307,991	173,963	(134,028)

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 2014/15 it funded 136.83 FTE. In 2015/16 it funded 135.92 FTE and in 2016/17 it funded 139.3 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. In 2017/17, Discretionary FTE was funded based on the following table:

0841 FTE Summary 2016/17

Program	GF	BSEP	Total	Plan
Expanded Course Offerings				
Middle School	1.20	0.00	1.20	1.60
Berkeley High	6.00	0.00	6.00	6.00
	7.20	0.00	7.20	7.60
Middle School Counseling	0.00	4.80	4.80	4.80
Program Support				
TWI	0.60	1.20	1.80	1.80
Lit Coaches	3.30	0.00	3.30	3.30
RTI				
Elementary	2.75	0.00	2.75	2.75
Middle School	2.50	0.00	2.50	2.75
Total Program Support	9.15	1.20	10.35	10.60
Total FTE	16.35	6.00	22.35	23.00