

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 CLASS SIZE REDUCTION (Measure E1, Resource 0741)
 Revenue and Expenditures
 Comparison Report FY 2018/19**

Purpose

Sixty-six percent (66%) of the available Revenues *shall be dedicated annually to reducing class sizes at all District-operated K-12 schools, and may also be allocated to provide funding for professional development, classroom support, program evaluation, and expanded course offerings.*

Budget Managers: Donald Evans, Superintendent

Pasquale Scuderi, Associate Superintendent for Educational Services

	Adopted Budget 2018/19 As of 7/1/18	2nd Interim Budget 2018/19 As of 1/31/19	Unaudited Actuals 2018/19 As of 6/30/19	2nd Interim Budget vs. Unaudited Actuals 2018/19
REVENUE				
Revenue	19,601,204	19,792,861	19,895,770	102,909 (1)
BSEP Contribution to General Fund	(13,540,200)	(13,540,200)	(13,738,539)	(198,339) (2)
BSEP Direct Support	(383,000)	(383,000)	(388,695)	(5,695) (3)
BSEP Substitute Compensation	(250,700)	(250,700)	(254,345)	(3,645) (2)
NET REVENUE	5,427,304	5,618,961	5,514,191	(104,770)
EXPENDITURES				
Certificated Salaries	2,088,662	2,137,083	1,935,289	(201,794)
Classified Salaries	101,746	105,945	106,704	759
Employee Benefits	657,846	646,565	575,293	(71,272)
Materials, Supplies and Equipment	10,000	10,000	86	(9,914)
Unallocated Reserve	62,127	17,088	0	(17,088)
Contracts	104,000	107,700	87,823	(19,877)
Indirect Costs	1,019,858	1,019,858	1,012,712	(7,146)
TOTAL EXPENDITURES	4,044,239	4,044,239	3,717,907	(326,332)
NET INCREASE (DECREASE)	1,383,065	1,574,722	1,796,284	221,562
FUND BALANCE ANALYSIS				
Beginning Fund Balance	1,631,426	1,631,426	1,631,426	0
Net Increase (Decrease) in Fund Balance	1,383,065	1,574,722	1,796,284	221,562
Ending Fund Balance	3,014,491	3,206,148	3,427,710	221,562

Notes

- (1) Increase due to receipt of prior year and additional current year revenue in 2018-19
- (2) 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 2016-17, it funded 139.3 FTE, in 2017-18, it funded 130.42 FTE, and in 2018-19, it funded 135.43 FTE.
- (3) Operational and other costs associated with opening and maintaining additional classrooms.