

**BERRA EDUCATOR COMPENSATION**  
BERRA Measure E, Resource 0620, 0600

**ANNUAL REPORT: FY 2020-21**  
**UPDATE: FY 2021-22**

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***Measure E Purpose***

*The revenues raised by the Measure are to be used to recruit and retain qualified teachers and staff for the Berkeley Unified School District (“District”) by providing funding, as specified in the Measure, to improve Berkeley public school educator salaries and address hard-to-staff positions<sup>1</sup> ...ninety-five percent (95%) of the Available Revenues shall be dedicated to supplementing the salaries of District Educators<sup>2</sup>*

**Budget Manager: Samantha Tobia-Espinoza, Assistant Superintendent for Human Resources**

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**BACKGROUND INFORMATION**

Measure E of 2020, the Berkeley Public Schools Educator Recruitment and Retention Act (BERRA), provides local tax revenues to recruit and retain qualified teachers and staff for the Berkeley Unified School District, providing funding to improve Berkeley public school educator salaries and address hard-to-staff positions.

In accordance with the Measure, Ninety-five percent (95%) of the Available Revenues will be dedicated to supplementing the salaries of District Educators through a 2020-21 salary increase applied to the 2019-20 salary schedule. See the attached *BERRA Salary Impact Chart 1.24.22* for details.

**REPORT ON EXPENDITURES 2020-21**

The revenue and expenditures for BERRA Recruitment, Retentions and Development (Resource 0615) and Oversight/Communications (Resource 0610 & BSEP Resources 0754 and 0854) programs are described in more detail in separate reports.

**Resource 0600 Restricted**

This resource includes funds earmarked for required reserves and other costs associated with maintenance of BERRA such as audits.

**Resource 06200 Educator Compensation**

This resource includes funds for the salary and benefits increases from 2019-20 to 2020-21 (7% increase).

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<sup>1</sup> BERRA Measure E Section 1.

<sup>2</sup> BERRA Measure E Section 2.B

Below is the Revenue and Expenditure summary report for 2020-21 for expenditure of BERRA funds towards Educator Compensation and the additional purposes included in BERRA.

**BERRA SUMMARY**

Below show the funds budgeted at the time of budget adoption (6/24/20) and the actual expenditures per the Unaudited actuals report as of 6/30/21). Additionally, as shown on the detailed attached *BERRA (All Resources) Revenue and Expenditures Comparison Report FY 2020-21*, the fund balance for all BERRA resources combined at close of 2020-21, the first year of the twelve year measure, is \$960,913, which is \$275,439 more than had been projected at Second Interim.

Revenue was \$173,089 more than projected, and expenditures from Measure E were lower than initially budgeted, for staffing, supplies, materials and services due to COVID. The savings accrue to each BERRA resource’s Fund Balance.

<b>Program</b>	<b>Adopted Budget</b>	<b>Actual</b>
0600 Unrestricted	\$202,280	\$183,060
0610 Oversight/Communications	\$90,400	\$86,724
0615 Recruitment	\$438,420	\$170,998
0620 Educator Compensation	\$8,882,098	\$8,727,529
<b>BERRA - All Resources</b>	<b>\$9,613,398</b>	<b>\$9,168,311</b>

**Update FY 2021-22 for BERRA Educator Compensation**

At First Interim of 20201-22, it is projected that revenue for Educator Compensation (Resource 0620) is \$8,890,404 and projected expenditures are \$8,882,098. Additionally, it is projected that for all BERRA resources, the aggregate revenue is \$9,956,135 and projected aggregate expenditures are \$9,613,398, with a projected balance of \$342,737.

BERRA Salary Impact Chart

Schedule 17 (Secondary Teachers)	2019-2020 (Pre-BERRA)	2020-2021 (Without BERRA)	2020-2021 (With BERRA)	2021-2022 (Without BERRA)	2021-2022 (With BERRA)
		2.5% increase		1% Increase	
<b>Column 2 (BA +Credential)</b>					
<b>Step 1</b>	53,274.00	54,606.00	58,335.00	55,152.00	58,880.00
<b>Step 5</b>	58,046.00	59,497.00	63,560.00	60,092.00	64,154.00
<b>Step 10</b>	58,614.00	60,079.00	64,182.00	60,680.00	64,782.00
<b>Step 15</b>	60,533.00	62,046.00	66,284.00	62,666.00	66,903.00
<b>Step 20</b>	63,040.00	64,616.00	69,029.00	65,262.00	69,674.00
<b>Step 23</b>	63,040.00	64,616.00	69,029.00	65,262.00	69,674.00
<b>Column 4 (BA +48 or MA)</b>					
<b>Step 1</b>	56,412.00	57,822.00	61,771.00	58,400.00	62,348.00
<b>Step 5</b>	63,245.00	64,826.00	69,253.00	65,474.00	69,900.00
<b>Step 10</b>	68,910.00	70,633.00	75,456.00	71,339.00	76,161.00
<b>Step 15</b>	70,204.00	71,959.00	76,873.00	72,679.00	77,591.00
<b>Step 20</b>	72,711.00	74,529.00	79,619.00	75,274.00	80,363.00
<b>Step 23</b>	72,711.00	74,529.00	79,619.00	75,274.00	80,363.00
<b>Column 7 (BA +84 or MA +36)</b>					
<b>Step 1</b>	56,412.00	57,822.00	61,771.00	58,400.00	62,348.00
<b>Step 5</b>	68,911.00	70,634.00	75,458.00	71,340.00	76,163.00
<b>Step 10</b>	79,576.00	81,565.00	87,136.00	82,381.00	87,950.00
<b>Step 15</b>	87,367.00	89,551.00	95,667.00	90,447.00	96,561.00
<b>Step 20</b>	90,309.00	92,567.00	98,888.00	93,493.00	99,812.00
<b>Step 23</b>	93,256.00	95,587.00	102,115.00	96,543.00	103,069.00

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)**  
**Revenue and Expenditures**  
**Comparison Report FY 2020-21**

**Purpose:**

*The revenues raised by the Measure are to be used to recruit and retain qualified teachers and staff for the Berkeley Unified School District ("District") by providing funding, as specified in the Measure, to improve Berkeley public school educator salaries and address hard-to-staff positions....ninety-five percent (95%) of the Available Revenues shall be dedicated to supplementing the salaries of District Educators*

**Budget Manager:** Samantha Espinoza-Tobias, Assistant Superintendent for Human Resources

		Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	Second Interim Budget 2020-21 As of 01/31/21	Unaudited Actuals 2020-21 as of 06/30/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21
	Description					
<b>REVENUE</b>						
	Parcel Taxes	\$9,956,135	\$9,956,135	\$9,956,135	\$10,129,224	\$173,089
	Parcel Tax Prior Year	\$0	\$0	\$0	\$0	\$0
	Interest	\$0	\$0	\$0	\$0	\$0
	<b>Total Revenue</b>	<b>\$9,956,135</b>	<b>\$9,956,135</b>	<b>\$9,956,135</b>	<b>\$10,129,224</b>	<b>\$173,089</b>
<b>EXPENDITURES</b>						
	Resource 0600 Unrestricted	\$202,480	\$202,480	\$202,480	\$183,060	(\$19,420)
	Resource 0610 Oversight	\$90,400	\$90,400	\$90,400	\$86,724	(\$3,676)
	Resource 0615 Recruitment	\$438,420	\$438,420	\$438,420	\$170,998	(\$267,422)
	Resource 0620 Educator Compensation	\$8,882,098	\$8,882,098	\$8,882,098	\$8,727,529	(\$154,569)
	<b>TOTAL EXPENDITURES</b>	<b>\$9,613,398</b>	<b>\$9,613,398</b>	<b>\$9,613,398</b>	<b>\$9,168,311</b>	<b>(\$445,087)</b>
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$342,737</b>	<b>\$342,737</b>	<b>\$342,737</b>	<b>\$960,913</b>	<b>\$618,176</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ENDING FUND BALANCE</b>	<b>\$342,737</b>	<b>\$342,737</b>	<b>\$342,737</b>	<b>\$960,913</b>	<b>\$618,176</b>
	Restricted to BERRA	\$54,335	\$54,335	\$54,335	\$685,864	\$631,528
	Economic Uncertainties 3.0%	\$288,402	\$288,402	\$288,402	\$275,049	(\$13,353)
	<b>UNALLOCATED ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)**  
**Resource 0620 Educator Compensation**  
**Revenue and Expenditures**  
**Comparison Report FY 2020-21**

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**Budget Manager:** Samantha Espinoza-Tobias, Assistant Superintendent for Human Resources

	<b>Audited Actuals 2019/20 As of 6/30/20</b>	<b>Adopted Budget 2020/21 as of 07/01/20</b>	<b>2nd Interim Budget 2020/21 as of 1/31/21</b>	<b>Unaudited Actuals 2020/21 as of 06/30/21</b>	<b>2nd Interim Budget vs. Unaudited Actuals 2020/21</b>
<b>REVENUE</b>	0	8,890,404	8,890,404	9,066,574	176,170
<b>EXPENDITURES</b>					
Certificated Salaries	0	4,747,974	4,747,974	4,621,739	(126,235)
Classified Salaries	0	2,128,059	2,128,059	2,137,552	9,493
Employee Benefits	0	1,602,487	1,602,487	1,571,683	(30,804)
Books & Supplies	0	0	0	0	0
Unallocated Reserve and Carryover	0	0	0	0	0
Contracted Services	0	0	0	0	0
Indirect Costs	0	403,578	403,578	396,554	(7,024)
<b>TOTAL EXPENDITURES</b>	0	8,882,098	8,882,098	8,727,529	(154,569)
<b>NET INCREASE (DECREASE)</b>	0	8,306	8,306	339,045	330,739
<b>FUND BALANCE ANALYSIS</b>					
Beginning Fund Balance	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	0	8,306	8,306	339,045	330,739
Ending Fund Balance	0	8,306	8,306	339,045	330,739

**BERKELEY UNIFIED SCHOOL DISTRICT**  
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**Resource - 0600 Restricted**  
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	<b>Audited Actuals 2019/20 As of 6/30/20</b>	<b>Adopted Budget 2020/21 as of 07/01/20</b>	<b>2nd Interim Budget 2020/21 as of 1/31/21</b>	<b>Unaudited Actuals 2020/21 as of 06/30/21</b>	<b>2nd Interim Budget vs. Unaudited Actuals 2020/21</b>
<b>REVENUE</b>	0	503,287	503,287	489,061	(14,226)
<b>EXPENDITURES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books & Supplies	0	0	0	0	0
Unallocated Reserve and Carryover	0	0	0	0	0
Contracted Services	0	202,480	202,480	183,060	(19,420)
Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	0	202,480	202,480	183,060	(19,420)
<b>NET INCREASE (DECREASE)</b>	0	300,807	300,807	306,001	5,194
<b>FUND BALANCE ANALYSIS</b>					
Beginning Fund Balance	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	0	300,807	300,807	306,001	5,194
Ending Fund Balance	0	300,807	300,807	306,001	5,194