

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Brent Stephens, Superintendent
FROM: John Calise, Executive Director of Facilities
DATE: March 23, 2022
SUBJECT: Measure H Financial Update (2nd Interim FY 2022)

SUMMARY AND DISCUSSION

This report is an update of the Maintenance Yearly Plan and H expenditures from November 1, 2021 through January 31, 2022. This document summarizes Measure H expenditures. This report does not separate encumbered (obligated) expenses from other planned expenses. This report is not intended to be a comprehensive look at the activities in this fund; that more comprehensive look occurs annually. The first chart details the actual recorded expenses as of January 31, 2022 and the current projected expenses for the remainder of the Fiscal Year. All expenses are consistent with previous reports and are based upon State defined object codes. As such, there are some expenses which may need to be clarified in the future, as the contract line includes not just contracts, but interfund charges as well.

TYPE OF EXPENSE	EXPENDED	PROJECTED	FY2022 EXPENSE
Sal/Ben	\$ 2,663,178	\$ 2,036,822	\$4,700,000
Supplies	215,000	255,000	470,000
Contracts	1,126,111	649,000	1,775,111
Equipment	0	95,000	95,000
Indirect/Direct Cost	0	379,590	379,590
TOTAL	\$ 4,004,289	\$3,415,412	\$7,419,701

The next chart compares the projected expenditure recommendations in the 2022 Annual Plan with current projected expenses.

TYPE OF EXPENSE	BOARD PLAN	FY2022 CURRENT PROJECTED EXPENSE	VARIANCE
Sal/Ben	\$4,920,497	\$4,700,000	220,497
Supplies	546,000	470,000	76,000
Contracts	1,442,000	1,775,111	(333,111)
Equipment	95,000	95,000	0
Indirect/Direct Costs	379,590	379,590	0
TOTAL	\$7,383,087	\$7,419,701	(\$36,614)

MODIFICATIONS

EXPENDITURES

SALARIES AND BENEFITS

The projected expenditures for salaries, benefits and overtime is \$220,497 less than the Annual Plan. Much of this decrease is due to vacancies that we have had throughout the year.

The salary and benefits budget includes costs for the following list of permanent staff positions. Please note that we list some jobs by functional area; we feel this provides the information in a more meaningful way.

POSITIONS CURRENTLY FILLED

- One Maintenance Manager, a portion of the Operations Manager, and the BHS Facilities Manager
- Two maintenance supervisors
- One Sustainability Program Coordinator
- Three Lead Trades Workers
- One Security Engineer
- Ten Maintenance Engineers (one position assigned to BHS)
- Two Maintenance Technicians
- Two General Maintenance Workers
- Two Lead Gardeners
- One Irrigation Specialist
- Seven Gardeners
- 2.15 FTE Administrative Coordinators
- Three FTE Security Worker
- Fifteen Custodian II's (5% of each salary)
- Three 0.15 FTE Vehicle Mechanics
- 0.4 Network Engineer
- 1.0 Phone Technician

VACANT POSITIONS

- Two Maintenance Engineers
- One Maintenance Technician
- One Grounds Supervisor

SUPPLIES

The projected expenses for supplies are \$76,000 less than the projections in the 2022 Annual Plan. This is entirely due to having less staff working.

CONTRACTED SERVICES

The planned expenditures for contracted services are \$333,111 more than in the Annual Plan. This is mostly due to contracting out more work due to the vacancies that we have had all year plus more repairs than normal with our elevators and fire alarms.

EQUIPMENT

The projected expenditures for maintenance equipment purchases are the same as in the annual plan.

INDIRECT/DIRECT COSTS

The indirect/direct costs are projected to be the same as planned.

TOTAL EXPENDITURES

The changes detailed currently result in a \$36,614 increase of projected expenses compared to the 2021-2022 Annual Plan.

TOTAL REVENUE

The 2021-2022 Annual Plan revenue projection for Measure H is \$7,367,000. The projected revenue from Measure H is \$7,367,000.

TOTAL REVENUE OVER EXPENDITURES

Projected revenue from Measure H for this Fiscal Year is \$7,367,000. Expenses total \$7,419,701, with expenses in excess of revenue of \$36,614. The beginning fund balance is \$1,214,248,. The ending fund balance is projected to total \$1,177,634.

POLICY/CODE

None.

FISCAL IMPACT

The projected ending fund balance in the Annual Plan for 2021-22 was \$1,214,248. The projected ending fund balance for the Second Interim represents an decrease of \$36,614.

STAFF RECOMMENDATION

Receive Financial Update on Measure H.

