

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Brent Stephens, Ed.D Superintendent
FROM: John Calise, Executive Director of Facilities
DATE: December 8, 2021
SUBJECT: Measure H Financial Update

SUMMARY AND DISCUSSION

This report is an update of the Maintenance Yearly Plan and H expenditures from July 1, 2021 through October 31, 2021. 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 October 31, 2021 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 | \$ 1,589,752 | \$ 3,129,178 | \$4,718,930 |
| Supplies | 167,784 | 315,216 | 483,000 |
| Contracts (Ongoing) | 669,914 | 1,059,086 | 1,729,000 |
| Equipment | 0 | 95,000 | 95,000 |
| Indirect/Direct Cost | 0 | 321,000 | 321,000 |
| TOTAL | \$ 2,427,450 | \$4,919,480 | \$7,346,930 |

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 | \$4,572,234 | \$4,718,930 | (146,696) |
| Supplies | 483,000 | 483,000 | 0 |
| Contracts (Ongoing) | 1,729,000 | 1,729,000 | 0 |
| Equipment | 95,000 | 95,000 | 0 |
| Indirect/Direct Costs | 321,000 | 321,000 | 0 |
| TOTAL | \$7,200,234 | \$7,346,930 | \$(146,696) |

MODIFICATIONS

EXPENDITURES

SALARIES AND BENEFITS

The projected expenditures for salaries, benefits and overtime is \$146,696 higher than in the Annual Plan. This is due to a negotiated 1% salary increase and a 3.5% bonus for all staff.

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.

POSITION CURRENTLY FILLED

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

VACANT POSITIONS

- 1.0 Maintenance Engineer

SUPPLIES

The projected expenses for supplies are the same as the projections in the 2022 Annual Plan.

CONTRACTED SERVICES (Ongoing)

The planned expenditures for contracted services are the same as in the annual plan.

CONTRACTED SERVICES (One time)

The planned expenditures for one time services are the same as in the annual plan.

EQUIPMENT

The projected expenditures for maintenance equipment purchases are slightly lower than in the plan

INDIRECT/DIRECT COSTS

The indirect/direct costs are projected to be slightly higher than as planned.

TOTAL EXPENDITURES

The projected expenditures in this plan are \$7,346,930 which is a \$146,696 increase of projected expenses compared to the 2021-2022 Annual Plan.

TOTAL INCOME

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

TOTAL INCOME OVER EXPENDITURE

The 2021 ending fund balance is \$1,363,973, which is approximately \$300,000 more than projected. The projected income received from Measure H for this Fiscal Year is \$7,367,000. The projected expenditures for the 2022 year are \$7,346,930. The projected fund balance for Measure H as of June 30, 2022 is projected to be \$1,384,043.

POLICY/CODE

None.

FISCAL IMPACT

None.

STAFF RECOMMENDATION

Receive Financial Update on Measure H.