

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Eneikia Morthel Ford, Ed.D Superintendent
FROM: John Calise, Executive Director of Facilities
DATE: December 6, 2023
SUBJECT: Measure H Financial Update(1st Interim FY 2024)

SUMMARY AND DISCUSSION

This report is an update of the Maintenance Yearly Plan and H expenditures from July 1, 2023 through October 31, 2023. 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, 2023 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	FY2024 EXPENSE
Sal/Ben	\$ 1,897,324	\$ 3,843,463	\$5,740,787
Supplies	114,606	235,394	350,000
Contracts (Ongoing)	544,623	768,377	1,313,000
Equipment	13,000	37,000	50,000
Indirect/Direct Cost	0	462,000	462,000
TOTAL	\$ 2,569,553	\$5,381,234	\$7,915,787

The next chart compares the projected expenditure recommendations in the 2024 Annual Plan with current projected expenses.

TYPE OF EXPENSE	BOARD PLAN	FY2024 CURRENT PROJECTED EXPENSE	VARIANCE
Sal/Ben	\$5,843,951	\$5,740,787	103,164
Supplies	366,000	350,000	16,000
Contracts (Ongoing)	1,153,000	1,313,000	(160,000)
Equipment	50,000	50,000	0
Indirect/Direct Costs	462,000	462,000	0
TOTAL	\$7,874,951	\$7,915,787	\$(40,836)

MODIFICATIONS

EXPENDITURES

SALARIES AND BENEFITS

The projected expenditures for salaries, benefits and overtime is \$103,164 lower than in the Annual Plan. This is due to us having several vacancies.

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
- Two Lead Maintenance Engineers
- Ten Maintenance Engineers
- Three Maintenance Technicians
- Two General Maintenance Workers
- One Security Engineer
- Two Lead Gardeners
- Seven Gardeners
- 2.15 FTE Administrative Coordinators
- Three FTE Security Workers
- 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
- 1.0 Irrigation Specialist
- 1.0 Lead Maintenance Engineer

SUPPLIES

The projected expenses for supplies are \$16,000 lower than the projections in the 2024 Annual Plan. This is likely due to having fewer staff members performing work .

CONTRACTED SERVICES (Ongoing)

The planned expenditures for contracted services are \$160,000 more than in the annual plan. This is mostly due to two factors; the first factor is that we budgeted conservatively to start the year, the second factor is that we have had larger than expected costs in fire alarm and sewer repairs.

EQUIPMENT

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

INDIRECT COSTS

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

TOTAL EXPENDITURES

The projected expenditures in this plan are \$7,915,787 which is a \$40,836 increase of projected expenses compared to the 2023-2024 Annual Plan.

TOTAL INCOME

The 2023-2024 Annual Plan income projection for Measure H is \$7,867,890.

TOTAL INCOME OVER EXPENDITURE

The 2023 ending fund balance is \$1,203,775, which is approximately \$825,000 more than projected. The projected income received from Measure H for this Fiscal Year is \$7,867,890. The projected expenditures for the 2024 year are \$7,915,787. The projected fund balance for Measure H as of June 30, 2024 is projected to be \$1,155,878.

POLICY/CODE

None.

FISCAL IMPACT

None.

STAFF RECOMMENDATION

Receive Financial Update on Measure H.