

# SCHOOL SITE PROGRAMS

BSEP Measure E1, Resource 0752

**ANNUAL REPORT: FY 2022-23**

**UPDATE: FY 2023-24**

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## Measure E1 Purpose

*Personnel, services and materials to deliver effective and equitable opportunities for student engagement, enrichment, and achievement. Available Revenues may be used for, but are not restricted to...such programs as art and science instruction, academic tutoring and counseling, athletics and student activities, and before and after school programs.<sup>1</sup>*

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## Background

The BSEP Measure E1 language directs each School Site Council (SSC) to develop recommendations for the school's use of the BSEP Site Program funds. In the spring of 2022, each SSC developed a [2022-23 School Plan](#) based on district goals as well as the articulated needs of each school, which included these uses of BSEP Site Program funds for the coming year.

This is a summary of how BSEP Site Program funds were utilized across the district in Fiscal Year 2022-23. The available revenue allocated to the BSEP Site Program resource was \$3,441,345. This allowed for site allocations of \$345 per pupil, totaling \$3,367,200, as well as an allocation of \$74,145 to the centralized 0752 budget from which resource 0752 indirect costs are paid.

The 2022-23 adopted budget as of July 1, 2022 was based on the allocated 2022-23 revenue, while spending actuals as of June 30, 2023 also include the use of carryover budgets generated by unspent prior year balances at each site. While BSEP Site Program funds work in concert with other resources such as Title IA, PTA, and grant monies to fund the complete picture of site-directed programs at each school, this report only summarizes BSEP Site Program budgets and expenditures.

## Resource Summary

In FY 2022-23, the BSEP Site Program allocation of \$345 per pupil was based, as is standard policy, on site enrollment as reported in the State CalPADS system. An exception to this calculation is the provision of baseline funding at the level of 150 students for Berkeley Technology Academy (BTA) and Berkeley Independent Study (BIS). These baseline allocations are provided to ensure funding remains consistent regardless of the naturally fluctuating enrollment at these locations, so that established programs and services can continue to serve students. The Early Childhood Education (ECE) allocation was based on an average of 300 students, as the ECE program has varying numbers of full and partial day students across three separate sites.

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<sup>1</sup> BSEP Measure E1 Section 3.B.iii

The \$345 per pupil allocation was an increase of \$20 from the previous year. Increases in the annual per pupil allocation are driven by overall increases in available BSEP revenue. The five categories of expenditure from BSEP Site Program Funds in this year were:

**1. Staffing (78.22% of total actual expenditures)**

<i>Budget:</i> \$2,853,692	<i>Actual:</i> \$2,791,958	<i>Variance:</i> (\$61,734)
• Certificated Staffing	\$ 1,539,297	
• Classified Staffing	\$ 578,588	
• Employee Benefits	\$ 674,073	

**2. Contracted Services (10.07% of total actual expenditures)**

<i>Budget:</i> \$222,559	<i>Actual:</i> \$359,350	<i>Variance:</i> \$136,791
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**3. Indirect Costs (6.04% of total actual expenditures)**

<i>Budget:</i> \$216,848	<i>Actual:</i> \$215,526	<i>Variance:</i> (\$1,322)
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Indirect costs are paid from a centralized 0752 budget rather than charging each site individually.

**4. Books, Supplies and Equipment (5.49% of total actual expenditures)**

<i>Budget:</i> \$290,949	<i>Actual:</i> \$196,031	<i>Variance:</i> (\$94,918)
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**5. Capital Outlay (0.18% of total actual expenditures)**

<i>Budget:</i> \$0	<i>Actual:</i> \$6,521	<i>Variance:</i> \$6,521
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Capital outlay costs result from purchasing items that are valued at \$500 or more each.

All unspent BSEP Site Program balances at the end of FY 2022-23 were carried over to each school's 2023-24 budgets in the fall of 2023. Sites will draw upon carryover BSEP Site Program funds until they are completely expended.

**Fund Balance Management**

**BSEP Measure E1 Resource 0752**

<i>Beginning:</i> \$2,234,210	<i>Ending:</i> \$2,106,168	<i>Change:</i> (\$128,042)
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In this academic year, the overall fund balance of Resource 0752, containing all unused funds across the BSEP Site Program budgets, decreased by \$128,042. Carryover funds can be used for one-time costs such as materials, supplies, equipment, contracts, etc., but cannot be used for regular personnel salary. District staff will continue to work with principals through future budgeting cycles to maximize appropriate use of each site's carryover BSEP site funds. Almost one quarter of the current fund balance from 2022-23 is in the administrative budget, and will continue to be used to pay annual indirect costs for the resource through the remaining years of Measure E1, while the other three quarters of the fund balance remains within the school sites' discrete budgets.

## 2022-23 Published Site Budgets and Site Plan Addenda Summary

[The SSC-approved 2022-23 individual site budget summaries as of May 2022 are available in this linked packet.](#)

Over the course of a school year, principals and SSCs may also choose to re-allocate BSEP site funds as needs arise or as available programs or staff change. These changes are recorded in Site Plan Addenda, and in 2022-23 SSCs made the following changes to their BSEP Site Program fund budgets:

- Berkeley Technology Academy allocated \$6,000 from carryover funds to pay for a contractor to provide financial literacy training to students.
- Berkeley Technology Academy reallocated \$11,900 from Teacher Leader salary pay (other funds were available from the general fund) to open a Dance IS position at 2 hours per week.
- Longfellow Middle School reallocated \$28,000 from a building sub position, \$21,000 from the materials budget, and \$6,000 from the teacher hourly budget to pay .40 FTE (of a full-time position, co-funded from other resources) for a new RtI ELD position. The \$21,000 for materials and \$6,000 for teacher hourly were shifted so that they would be paid from unallocated carryover funds.
- The Early Childhood Education program allocated \$6,210 from carryover funds to extend a music and movement contract for an additional 6 weeks.
- The Early Childhood Education program allocated \$3,000 from carryover funds to pay music and movement contractors to provide interactive workshops to students and families.
- Rosa Parks Elementary allocated \$7,000 from carryover funds to increase the materials and supplies budget.
- Emerson Elementary allocated carryover funds for the following amounts and purposes: \$1,500 for certificated hourly work for PD/curriculum development/extra duty; \$1,500 for certificated hourly intervention work with students; \$1,500 for classified hourly office support work; \$1,500 for classified hourly tutoring work with students; and \$7,000 to increase the materials and supplies budget.
- Martin Luther King, Jr. Middle School allocated \$10,000 from carryover funds to increase the materials and supplies budget.
- Sylvia Mendez Elementary allocated \$3,000 from carryover funds certificated hourly intervention work with students.
- Washington Elementary allocated \$7,000 from carryover funds to increase the materials and supplies budget.
- John Muir Elementary allocated carryover funds to purchase software subscriptions for \$2,500 and to increase the materials and supplies budget by \$15,000.

- Berkeley Technology Academy allocated carryover funds to purchase supplies for \$1,575 and to fund a field trip for \$2,560.

## Update FY 2023-24

Site fund allocations increased from \$345 per pupil in 2022-23 to \$365 in 2023-24, due to increased BSEP revenues.

The 2023-24 Site Plans and budgets are published as the [Consolidated School Plans document](#). Each fall, when the previous years' accounts have been completely closed, the available carryover for each site is communicated to each principal in a fall budget meeting. In those meetings, BSEP and Fiscal Services staff help principals strategize use of available carryover funds. As the end of Measure E1 nears, there has been extra emphasis on drawing down site fund balances by identifying and approving one-time expenses to be paid from available BSEP Site Program fund carryover.

Between October of 2023 and January of 2024, BSEP Site Program budgets have been amended through site plan addenda in the following ways:

- Berkeley Technology Academy allocated carryover funds for the following amounts and purposes: \$1,582 for field trip transportation; \$1,500 to pay for a contractor to provide writing workshop for students; and \$3,775 to pay a contractor to facilitate student groups developing life and employment skills.
- John Muir Elementary reallocated \$2,000 of teacher hourly for curriculum development funds to instead fund teacher hourly student intervention.
- John Muir Elementary reallocated \$6,000 from a Dance I.S. salary position to fund teacher hourly math intervention (PTA funds were used instead to fund the Dance expense).
- Rosa Parks Elementary School allocated carryover funds for the following amounts and purposes: \$25,200 for materials and supplies; \$7,000 for a contractor to facilitate student groups; \$2,000 for teacher hourly work in intervention and collaboration; \$250 for field trip transportation through BUSD; \$4,350 for field trip admissions; and \$1,200 for staff professional development.
- Emerson Elementary reallocated \$2,315 from teacher hourly intervention to increase the materials and supplies budget.
- Berkeley High School allocated carryover funds in the following amounts and purposes: \$50,000 for contractor-provided therapeutic groups for students; \$8,400 for athletic supplies; \$42,850 for athletic equipment; \$4,000 for coaching stipends; \$12,000 for tennis court rentals; \$32,750 for athletic trainer contracted services; \$40,000 for math materials; \$78,500 for staff for curriculum development, training, peer observation, and collaboration; \$40,000 in staff hourly pay for a mental health and wellness program; and \$2,000 for mental health program supplies.

- Berkeley Technology Academy allocated carryover funds to pay \$4,150 for contractors to provide a CPR training course to students and \$6,500 for contractors to provide a financial literacy course to students.

Additional site plan addenda will continue to be enacted by SSCs between February and June of 2024 as the academic year continues to unfold, and will be reported in full in the 2023-24 Annual Report.

### Site Program Funds Budget Report

<b>BERKELEY UNIFIED SCHOOL DISTRICT</b> <b>FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)</b> <b>Resource 0752- Site Funds</b> <b>Comparison Report</b>				
	Adopted Budget 2022-23 as of 6/29/22	Unaudited Actuals 2022/23 as of 06/30/23	Adopted Budget 2023-24 As of 06/14/23	1st Interim Budget 2023/24 as of 10/31/23
<b>REVENUE</b>				
Parcel Tax Revenue	\$ 3,441,345	\$ 3,441,345	\$ 3,668,635	\$ 3,668,635
Parcel Tax Revenue-Prior Year	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Interest-Prior Year	\$ -	\$ -	\$ -	\$ -
<b>NET REVENUE</b>	<b>\$ 3,441,345</b>	<b>\$ 3,441,345</b>	<b>\$ 3,668,635</b>	<b>\$ 3,668,635</b>
<b>EXPENDITURES</b>				
Certificated Salaries	\$ 1,510,968	\$ 1,539,297	\$ 1,621,579	\$ 1,702,415
Classified Salaries	\$ 634,319	\$ 578,588	\$ 632,843	\$ 687,438
Employee Benefits	\$ 708,406	\$ 674,073	\$ 795,943	\$ 837,090
Books & Supplies	\$ 290,949	\$ 196,031	\$ 304,759	\$ 522,713
Contracted Services	\$ 222,559	\$ 359,350	\$ 126,583	\$ 376,943
Capital Outlay	\$ -	\$ 6,521	\$ -	\$ -
Indirect Costs	\$ 216,848	\$ 215,526	\$ 212,224	\$ 212,724
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,584,049</b>	<b>\$ 3,569,387</b>	<b>\$ 3,693,931</b>	<b>\$ 4,339,323</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (142,704)</b>	<b>\$ (128,042)</b>	<b>\$ (25,296)</b>	<b>\$ (670,688)</b>
<b>NET INCREASE (DECREASE)</b>	<b>\$ (142,704)</b>	<b>\$ (128,042)</b>	<b>\$ (25,296)</b>	<b>\$ (670,688)</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	\$ -	\$ 2,234,210	\$ -	\$ 2,106,168
Net Increase (Decrease) in Fund Balance	\$ (142,704)	\$ (128,042)	\$ (25,296)	\$ (670,688)
<b>Ending Fund Balance</b>	<b>\$ (142,704)</b>	<b>\$ 2,106,168</b>	<b>\$ (25,296)</b>	<b>\$ 1,435,480</b>