

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

**ANNUAL REPORT: FY 2022-23**  
**UPDATE: FY 2023-24**

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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 2022-23**

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 0620 Educator Compensation

This resource includes funds for educator salaries and benefits. The amount includes a fixed salary amount based on the 2019-20 salary schedule.

Below is the Revenue and Expenditure summary report for 2022-23 for expenditure of BERRA funds towards Educator Compensation and the additional purposes included in BERRA.

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

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

## BERRA SUMMARY

Below show the funds budgeted at the time of budget adoption (6/30/23) and the actual expenditures per the Unaudited actuals report as of 6/30/23). Additionally, as shown on the detailed attached *BERRA (All Resources) 1st Interim Revenue and Expenditures Comparison Report FY 2022-23*, the 2022-23 Fund Balance for all BERRA resources combined at the close of 2022-23, the third year of the twelve year measure, was \$2,352,329, the actual fund balance grew by an increase of \$440,418 over projected ending fund balance. This is primarily due to an increase in the actual revenues of \$501,450 over projected revenue.

Expenditures for BERRA Resources were inline with projections with the exception of Resource 0620 - Educator Compensation which was \$588,381 less than projected.

<b>Program</b>	<b>2022-23 Adopted Budget 6/30/2023</b>	<b>2022-23 Unaudited Actuals 6/30/2023</b>
0600 Unrestricted	8,000	205,892
0610 Oversight/Communications	100,699	86,244
0615 Recruitment	612,584	506,350
0620 Educator Compensation	10,174,594	9,586,213
<b>BERRA - All Resources</b>	<b>10,895,877</b>	<b>10,384,701</b>

### Update FY 2023-24 for BERRA Educator Compensation

At First Interim of 2023-24, it is projected that revenue for Educator Compensation (Resource 0620) is \$10,375, 596 and projected expenditures are \$10,806,419. Additionally, it is projected that for all BERRA resources, the aggregate revenue is \$11,200,000 and projected aggregate expenditures are \$11,870,832, with a projected Ending Fund Balance of \$1,681,497.

**2023-24 1st Interim Comparison Report - All BERRA Resources**

<b>BERKELEY UNIFIED SCHOOL DISTRICT</b>			
<b>Berkeley Educator Recruitment and Retention Act (BERRA)</b>			
<b>Revenue and Expenditures</b>			
<b>Comparison Report- 1st Interim Report 2023-24</b>			
	<b>Unaudited Actuals 2022/23 as of 06/30/23</b>	<b>Adopted Budget 2023/24 as of 06/30/23</b>	<b>1st Interim Budget 2023/24 as of 10/31/23</b>
<b>REVENUE</b>			
Parcel Tax Revenue	\$ 11,110,749.52	\$ 11,160,000.00	\$ 11,160,000.00
Parcel Tax Revenue-Prior Year	\$ -	\$ -	\$ -
Interest	\$ 104,563.45	\$ 40,000.00	\$ 40,000.00
Net Revenue	\$ 11,215,312.97	\$ 11,200,000.00	\$ 11,200,000.00
<b>EXPENDITURES</b>			
Certificated Salaries	\$ 5,134,108.42	\$ 5,635,279.00	\$ 5,635,279.00
Classified Salaries	\$ 2,356,776.23	\$ 2,491,175.00	\$ 2,491,175.00
Employee Benefits	\$ 2,071,182.16	\$ 2,810,558.00	\$ 2,810,558.00
Books & Supplies	\$ 4,947.45	\$ 500.00	\$ 500.00
Unallocated Reserve and Carryover	\$ -	\$ 24,125.00	\$ 24,125.00
Contracted Services	\$ 207,050.24	\$ 42,000.00	\$ 247,000.00
Indirect Costs	\$ 610,636.14	\$ 662,195.00	\$ 662,195.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,384,700.64</b>	<b>\$ 11,665,832.00</b>	<b>\$ 11,870,832.00</b>
<b>NET INCREASE (DECREASE)</b>	<b>\$ 830,612.33</b>	<b>\$ (465,832.00)</b>	<b>\$ (670,832.00)</b>
<b>FUND BALANCE ANALYSIS</b>			
Beginning Fund Balance	\$ 1,521,717.01	\$ 1,033,131.01	\$ 2,352,329.00
Net Increase (Decrease) in Fund Balance	\$ 830,612.33	\$ (465,832.00)	\$ (670,832.00)
Ending Fund Balance	\$ 2,352,329.34	\$ 567,299.01	\$ 1,681,497.00

## 2023-24 1st Interim Comparison Report - By BERRA Resource

<b>BERKELEY UNIFIED SCHOOL DISTRICT</b> <b>Berkeley Educator Recruitment and Retention Act (BERRA)</b> <b>Unrestricted (Measure E/ Resource 0600)</b> <b>Revenue and Expenditures</b> <b>1st Interim Report 2023-24</b>					
	Unrestricted 0600	Oversight 0610	Recruitment and Retention 0615	Educator Compensation 0620	Total
<b>REVENUE</b>					
Parcel Tax Revenue	\$ 128,000.00	\$ 110,320.00	\$ 546,084.00	\$ 10,375,596.00	\$ 11,160,000.00
Parcel Tax Revenue-Prior Year			\$ -	\$ -	\$ -
Interest	\$ 40,000.00		\$ -	\$ -	\$ 40,000.00
Net Revenue	\$ 168,000.00	\$ 110,320.00	\$ 546,084.00	\$ 10,375,596.00	\$ 11,200,000.00
<b>EXPENDITURES</b>					
Certificated Salaries	\$ -	\$ 45,228.00	\$ 362,133.00	\$ 5,227,918.00	\$ 5,635,279.00
Classified Salaries	\$ -	\$ 36,082.00	\$ 111,955.00	\$ 2,343,138.00	\$ 2,491,175.00
Employee Benefits	\$ -	\$ 32,146.00	\$ 168,180.00	\$ 2,610,232.00	\$ 2,810,558.00
Books & Supplies	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00
Unallocated Reserve and Carryover	\$ -	\$ 1,319.00	\$ 22,806.00	\$ -	\$ 24,125.00
Contracted Services	\$ 213,000.00	\$ 4,000.00	\$ 30,000.00	\$ -	\$ 247,000.00
Indirect Costs	\$ -		\$ 37,064.00	\$ 625,131.00	\$ 662,195.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 213,000.00</b>	<b>\$ 119,275.00</b>	<b>\$ 732,138.00</b>	<b>\$ 10,806,419.00</b>	<b>\$ 11,870,832.00</b>
<b>NET INCREASE (DECREASE)</b>	<b>\$ (45,000.00)</b>	<b>\$ (8,955.00)</b>	<b>\$ (186,054.00)</b>	<b>\$ (430,823.00)</b>	<b>\$ (670,832.00)</b>
<b>FUND BALANCE ANALYSIS</b>					
Beginning Fund Balance	\$ 963,815.00	\$ 66,904.00	\$ 379,175.00	\$ 942,435.00	\$ 2,352,329.00
Net Increase (Decrease) in Fund Balance	\$ (45,000.00)	\$ (8,955.00)	\$ (186,054.00)	\$ (430,823.00)	\$ (670,832.00)
Ending Fund Balance	\$ 918,815.00	\$ 57,949.00	\$ 193,121.00	\$ 511,612.00	\$ 1,681,497.00

## 2023-24 1st Interim Comparison Report - All BERRA Resources