

**BSEP/Measure H  
FY2026-27 Revenue Projection  
Projected Revenue 2026-27 (3.0% COLA) Allocation**

**DRAFT 1/27/26**

	Resource	%	Projected Budget 2026-27	Indirect Cost Rate 4.66%	Net Revenue
<b>Revenue</b>					
County Tax Collections	0800		\$ 53,242,352		
City of Berkeley Tax Collections			\$ 210,000		
Rebates			\$ (300,000)		
Interest			\$ 100,000		
Reserve*			\$ (6,470,801)		
<b>Total Projected Revenue</b>			\$ 46,781,551		
<b>Expenses</b>					
County Preparation & Collection Fees			\$ 810,000		
City of Berkeley Fees			\$ 78,000		
Audit Expense			\$ 15,000		
<b>Total Expenses</b>			\$ 903,000		
<b>Net Revenue</b>			\$ 45,878,551		
<b>Available for Allocation</b>			\$ 45,878,551		
Public Information-Oversight	0854	2.50%	\$ 1,146,964		
<b>Net Available for Allocation</b>			\$ 44,731,587	\$ (1,991,680)	\$ 42,739,908
<b>Resource Allocation</b>					
	<b>Resource</b>	<b>%</b>	<b>2026-27</b>	<b>Indirect Cost</b>	<b>Net Rev</b>
<b>High Quality Instruction Essentials for Excellence</b>	0841	66.00%	\$ 29,522,848	\$ (1,314,509)	\$ 28,208,339
School Site Programs	0852	10.25%	\$ 4,584,988	\$ (204,147)	\$ 4,380,841
Libraries	0861	7.25%	\$ 3,243,040	\$ (144,397)	\$ 3,098,643
Music/VAPA	0853	6.25%	\$ 2,795,724	\$ (124,480)	\$ 2,671,244
Instructional Technology	0862	3.25%	\$ 1,453,777	\$ (64,730)	\$ 1,389,047
<b>Effective Student Support (a)</b>					
Counseling	0864	2.15%	\$ 961,729	\$ (42,821)	\$ 918,908
Student Achievement Strategies	0863	4.85%	\$ 2,169,482	\$ (96,596)	\$ 2,072,886
<b>Net Resource Allocation</b>		100.00%	\$ 44,731,587	\$ (1,991,680)	\$ 42,739,908
Public Information/P&O	0854		\$ 1,146,964	\$ -	\$ 1,146,964
<b>Total Allocation to All Resources</b>			\$ 45,878,551	\$ (1,991,680)	\$ 43,886,872

**Notes**

(a) Effective Student Support (7% Combined) \$ 3,131,211 \$ (139,418) \$ 2,991,794

**Approvals**

**Date**

\* Reserve \$852,633 plus Estimated Exempted Sq. Footage value \$5,618,168

**BERRA Measure E of 2020  
 FY 2026-27 Revenue Projection  
 Projected Revenue 2026-27 (2.0% COLA) Allocation**

**DRAFT 1/27/26**

	Resource	Projected Budget 2025-26	Indirect Cost Rate 4.66%	Net Revenue	
<b>Revenue</b>					
County Tax Collections		\$ 14,305,486			
City of Berkeley Tax Collections		\$ 40,000			
Rebates		\$ (35,000)			
Interest		\$ 65,000			
Reserve*	0600	\$ (1,726,801)			
<b>Total Projected Revenue</b>		<b>\$ 12,648,685</b>			
<b>Expenses</b>					
County Preparation & Collection Fees		\$ 216,000			
City of Berkeley Fees		\$ 24,000			
Audit Expense		\$ 8,000			
<b>Total Expenses</b>	<b>0600</b>	<b>\$ 248,000</b>			
<b>Net Revenue</b>		<b>\$ 12,400,685</b>			
<b>Available for Allocation</b>		<b>\$ 12,400,685</b>			
Planning and Oversight	<b>0610</b>	1.00% \$ 124,007			
<b>Net Available for Allocation</b>		<b>\$ 12,276,679</b>	\$ (546,621)	<b>\$ 11,730,058</b>	
<b>Resource Allocation</b>					
		<b>%</b>	<b>2026-27</b>	<b>Indirect Cost</b>	<b>Net Revenue</b>
Educator Recruitment, Retention, and Development Programs	<b>0615</b>	5.00%	\$ 613,834	\$ (27,331)	\$ 586,503
Educator Compensation	<b>0620/</b>				
	<b>8620</b>	95.00%	\$ 11,662,845	\$ (519,290)	\$ 11,143,555
<b>Net Resource Allocation</b>		100.00%	\$ 12,276,679	\$ (546,621)	\$ 11,730,058
Planning and Oversight			\$ 124,007	\$ -	\$ 124,007
<b>Total Allocation to All Resources</b>			<b>\$ 12,400,685</b>	<b>\$ (546,621)</b>	<b>\$ 11,854,065</b>

\* Reserve \$217,277 plus Estimated Exempted Sq. Footage value \$1,509,524