BERKELEY UNIFIED SCHOOL DISTRICT

TO:	BSEP Planning and Oversight Committee
FROM:	Natasha Beery, Director of BSEP and Community Relations; BSEP Planning and Oversight Committee
DATE:	January 15, 2013
SUBJECT:	Annual Report of Revenue and Expenditures in FY 2011-12 of the Berkeley Public Schools Educational Excellence Act of 2006

Comparison Report
A Comparison Report for each Resource follows the Overview and Status Report. It displays previous expenditures in FY 2010-11, compared to the FY 2011-12 budget (revised at second interim, January 31, 2012), and the (unaudited) actuals as of June 30, 2012, and the variance between the budget and actuals. This comparison report also includes a Fund Balance analysis.

Budget, First Interim, Second Interim, and Actual (Closing)
Revenue is projected in February for the following Fiscal Year (July 1-June 30), with budget allocations distributed to each of the Resources in accordance with the BSEP Measure. Since the District receives tax revenue at various points throughout the fiscal year, a first and second Interim Budget (October 31 and January 31) provide the opportunity to revise budget calculations. At the fiscal "closing" of the year on June 30, the actual net revenue is recognized, and the distribution to Resources is made.

Unallocated Reserve
During the budgeting process, each Resource carries an unallocated reserve as a contingency to allow for variances in personnel expenditures (wage and fringe).

Indirect Costs
The Indirect Cost rate in FY $788,000. At the end of FY 2011-12, a reserve of

3.2%. There are also Fund Balances for each Resource, managed by the Program Managers and District administration.

Transfers to General Fund
In addition to directly charged expenditures, Resource 0841 (Class Size Reduction) and Resource 0853 (Music) transferred a total of **$12,449,625** to the General Fund in FY 2011-12. The transfers funded 130.49 FTE[3] to reduce class sizes, and 4.4 FTE for release time music teachers for the fourth and fifth grades.

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[1] BSEP Measure A, Section 5.C
[2] BSEP Measure A, Section 5.A
[3] FTE = Full Time Equivalent; the equiquiectC

Revenue from the *Berkeley Public Schools Educational Excellence Act of 2006* (BSEP) is

BSEP/Measure A of 2006
Revenue Allocation Summary
FY 2011/12

	Res	%	Budget	(1) Calculated Actuals	(2) Unaudited Actuals as of 6/30/12	Variance
Revenue						
County Tax Collections			23,527,700	23,616,831		
City of Berkeley Tax Collections			100,000	365,371		
Rebates/Reduction in PY Receivable			(50,000)	(78,083)		
Interest			40,000	35,911		
Total Projected Revenue			23,617,700	23,940,030		
Expenses						
County Collection Fees			399,971	398,661		
City of Berkeley Fees			50,000	48,400		
Misc. Expense			0	515		
Audit and Legal Expense			6,000	5,088		
Total Expenses			455,971	452,665		
Net Revenue			23,161,729	23,487,365		
Reserve/Incremental Reserve			0	16,099		
Net Revenue after Reserve			23,161,729	23,471,266		
Available for Allocation			23,161,729	23,471,266		
Public Information/P&O	0854	2.00%	(463,235)	2TbTdn97. -2,235)66.00%14,981,00815,1801.25%15		

Libraries 0860 7.25%
Music/VAPA 0853 6.25%
Parent Outreach 0857 1.25%
PD/Evaluation/Technology (9%)
Prof. Development 0855 3.60%
Evaluation 0856 2.16%
Technology 0862 3.24%
Net Resource Allocation
Public Information/P&O 0854
Total Allocation to All Resources

(1) Calculated Actuals show how actual revenue would be distributed using the methodology used in the budget process.

(2) Unaudited Actuals reflect the actual revenue recorded in the books for each Resource.

CLASS SIZE REDUCTION, EXPANDED COURSE OFFERINGS, MIDDLE SCHOOL COUNSELING, PROGRAM SUPPORT

(BSEP Measure A, Resource 0841)

OVERVIEW

Purpose
Reducing Class Sizes at all K-12 schools, expanding course offerings at all secondary schools, and providing counseling services at each of the District's middle schools.

The goals for the class sizes to be achieved with these revenues are District-wide Average Class Sizes of 26:1 for the elementary schools grades K-5, 28:1 for the secondary schools, and 18:1 for continuation high school and other secondary opportunity programs. Average class sizes in the K-3 grades shall be reduced to 20:1 as long as state class size reduction funds are provided for that purpose at a level not less than currently funded by the State.

After resultant class sizes meet the goals stated above, additional teachers may be added first to allow for expanded course offerings and then for program support in schools in so far as the funds permit.[1]

Budget Managers: William Huyett, Superintendent
Monica Thyberg, Interim BSEP Manager

The use of parentheses in displaying variance in this section requires an explanation. For transfers to the General Fund, a negative variance (shown in parentheses) represents an increase in the amount of the transfer; a positive variance represents a decrease in the amount of the transfer. For Expenditures, a negative variance (shown in parentheses) shows actual expenses were less than budgeted.

REVENUE Actual: $387,384 Variance: ($3,384)

EXPENDITURES 2 Operational and other costs associated with opening and maintaining additional classroo

[3] **Of the 20.7 FTE, 7.2 FTE was for Expanded Course Offerings and 13.5 FTE for Program Support**

	(a)	(b)	(b) - (a)
		Unaudited	2nd Interim
Audited	2nd Interim	Actuals	
Actuals	Budget	2011/12	
2010/11	2011/12	as of	
as of 6/30/11	as of 1/31/12	6/30/12	

SCHOOL SITE DISCRETIONARY PROGRAMS
(BSEP Measure A, Resource 0852)
OVERVIEW

Purpose:
The School Governance Council shall develop recommendations to allocate these revenues for the personnel, services and materials required to deliver effective activities leading to improved student performance…Revenues may be used for…arts and sciences instruction, academic tutoring and counseling, athletics and student activities, and before and after school programs[1]

Budget Manager: **Monica Thyberg, Interim BSEP Manager, with**
Mary Hurlbert, Administrative Coordinator

The budgeted revenue allocated to the BSEP School Discretionary program in FY 2011-12 was $2,326,596.[2]

Books and Supplies (13.2% of total expenditures)
Budget: $380,951 *Actual: $328,258* *Variance: ($52,693)*

Contracted Services (13.9% of total expenditures)
Budget: $348,994 *Actual: $296,675* *Variance: ($52,319)*

Indirect Costs
Budget: $186,554 *Actual:* $155,604 *Variance: ($30,950)*

The variance in budget and expenditures was due to factors including: 1)

	Audited Actuals 2010/11 as of 6/30/11	(a) 2nd Interim Budget 2011/12 as of 1/31/12	(b) Unaudited Actuals 2011/12 as of 6/30/12	(b) - (a) 2nd Interim Budget vs. Audited Actuals 2011/12
REVENUE	2,304,201	2,326,596	2,357,740	31,144
EXPENDITURES				
Certificated Salaries	693,324	742,864	706,549	(36,315)

MUSIC, VISUAL AND PERFORMING ARTS
(BSEP Measure A, Resource 0853)

OVERVIEW

Purpose:

Employee Benefits:
Budget: $207,811 *Actual: $194,944* *Variance: ($12,867)*

Instructional Materials, Instruments and Equipment
Budget: $93,000 *Actual: $82,388* *Variance: ($10,612)*

Conference/Mileage/Instructional Contracts
Budget: $111,528 *Actual: $67,787* *Variance: ($43,741)*

Funds were available for each elementary school site for professional development in the arts; however not all sites participated in the program in FY 2011-12.

Indirect Costs
Budget: $97,561 *Actual: $93,764* *Variance: ($3,797)*

STATUS REPORT
BSEP funding for the Visual and Performing Arts has become the foundation of the Arts programming in BUSD elementary and middle schools. The core program supported by BSEP VAPA funds are:

- staffing and materials for the grades 4-8 Music Program, including music classes for all fourth and fifth graders and materials for all third graders
- professional development for classroom teachers in arts integration at seven elementary schools and one middle school
- professional development for music and arts teachers
- staffing support for after school arts classes at the middle schools
- drama materials grades 6-8
- support for the Berkeley Symphony Orchestra Music in the Schools Program at eleven elementary schools
- staffing support for outreach programs such as Arts on The Run, Kennedy Center Partnership with Cal Performances, Cazadero Music Camp, The Music Connection, scholarships and tutors for students in need and the Performing Arts Showcase.

To this foundation are added arts staffing funded by site funds, PTAs, grants and LEARNS after school programs; this additional staffing varies by school site. Providing music classes for approximately one third of the school children in BUSD, the district standards-based music courses ensure a solid beginning program, grounded in music fundamentals, ensemble playing and creative expression. Students are supported in learning to read and notate music, improvise and compose pieces and grow as musicians. All students are encouraged to continue participating in music at the middle school level where they can chose between Band, Orchestra, Chorus, Jazz Band, ACAMM and Modern Music.

Arts professional development at the elementary schools was designed to be a collaborative teacher driven endeavor. Support in the form of Arts Anchor grants provides a teaching artist or time for a credentialed arts specialist to work with classroom teachers, modeling and coaching arts integration techniques. In 2011-12 at five schools the focus was visual arts; three schools built dance integration skills. Most schools repeat the project from year to year.

In the Collaborative Partnerships category, $10,000 was contributed by this Resource toward the Berkeley Symphony Orchestra program in the K-5 Schools.

Middle School Arts supported the teachers for the after school jazz band at Willard MS, the after school dance program at King and the after school jazz program at Longfellow. $30,000 was budgeted and $32,563 was spent. Because these classes are offered after school as a seventh period, there is no impact on the instructional minutes during the school day.

Making Learning Visible included funding for *Arts on the Run* buses and entry fees for middle school ensembles to play at regional festivals. Funds in this category support hourly time for teachers and custodial support for the annual Performing Arts Showcase held March 18, 2012. $6100 was budgeted and $4,265 was spent on this activity.

Acknowledging that the middle schools need strong arts programs to prepare students for the variety of arts offerings at Berkeley High School, the VAPA subcommittee feels strongly that students will benefit from additional performing arts courses in the sixth through eighth grades. To this end, After School Dance, Drama and Music have been supported with VAPA funds.

Two effective programs that offer music support to BUSD students are The Music Connection (TMC) and summer music camps offered through the City of Berkeley Parks and Recreation Department. Both programs are at no cost to the district. TMC students from UC Berkeley offer free small group lessons and ensemble playing after school classes at nearly every elementary and middle school. In addition, TMC volunteers assist in a large number of music classes during the school day, working with thriving and striving students who need extra attention.

In the summer of 2012, four music day camps (band, jazz, strings and Orff) were held at Willard Middle School, open to students in grades two through nine. BUSD music teachers provided instruction.

Collaborating with Berkeley High School As there are at present no vocal music classes for middle school choral students to move up to, there are continuing efforts to reinstate vocal music at the high school. In the 2011-12 school year a chorus club was formed by students who joined the orchestra in concert in June 2012.

Knowing that strong high schools have strong arts departments, VAPA staff collaborated with BHS staff to create two levels of band and two levels of orchestra at Berkeley High School for school year 2012-13, thus creating an appropriate articulated program to meet the students' stages of musical experience.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
MUSIC , VISUAL AND PERFORMING ARTS (Measure A, Resource 0853)
Revenue and Expenditures
Comparison Report FY 2011/12

Purpose

Six and a quarter percent (6.25%) of the available revenues generated by this measure *shall be allocated annually to providing quality instructional programs in music and the visual and performing arts for elementary and middle school students. Revenues may be used for, but are not restricted to, providing qualified teachers and staff, professional development in the arts, musical instruments and instructional materials, services and equipment necessary to conduct these programs.*

Budget Managers:

	Audited Actuals 2010/11 as of 6/30/11	(a) 2nd Interim Budget 2011/12 as of 1/31/12	(b) Unaudited Actuals 2011/12 as of 6/30/12	(b) - (a) 2nd Interim Budget vs. Audited Actuals 2011/12
REVENUE				
Revenue	1,405,000	1,418,656	1,437,765	19,109
Transfers to General Fund (Release Time) **(1)**	(341,305)	(342,783)	(382,718)	(39,935)
NET REVENUE	1,063,695	1,075,873	1,055,047	(20,826)
EXPENDITURES				
Certificated Salaries	560,327	622,901	619,039	(3,862)
Classified Salaries	52,966	56,125	52,589	(3,536)
Employee Benefits	169,811	207,811	194,944	(12,867)
Instructional Materials/Instruments	111,695	64,817	57,620	(7,197)
Equipment	44,462	28,183	24,768	(3,415)
Unallocated Reserve	0	19,417	0	(19,417)
Conference/Mileage/Instructional Contracts	104,391	111,528	67,787	(43,741)
Capital Outlay	17,603	1,074	0	(1,074)
Indirect Costs	86,837	97,561	93,764	(3,797)
TOTAL EXPENDITURES	1,148,092	1,209,417	1,110,511	(98,906)
NET INCREASE (DECREASE)	(84,397)	(133,544)	(55,464)	78,080
FUND BALANCE ANALYSIS				
Beginning Fund Balance	515,261	430,864	430,864	0
Net Increase (Decrease) in Account Balance	(84,397)	(133,544)	(55,464)	78,080
Ending Account Balance	430,864	297,320	375,400	78,080

STATUS REPORT

There were changes in staffing during the year. A .05 FTE Specialist for Translation and Interpretation was hired to meet growing demand for translation services. Hourly staff was hired to provide continuity during staff leave, and there was a transition in the BSEP Program Manager position. Expenditures remained within the original budget.

The BSEP Manager and Administrative Coordinator provided support for the Planning and Oversight Committee, including:

- Supported the September School Governance Council (SGC) elections and the appointment of P&O Representatives from each school site in October;
- Prepared the annual SGC Election, Diversity, and Activity Report for the Board in November;
- Conducted the SGC and Parent Leader Orientation on October 27, 2011, and an Orientation for new P&O Representatives on November 29, 2011;
- Planned and facilitated 14 P&O Committee meetings and three P&O Subcommittee meetings, providing documents, coordinating guest speakers, and preparing presentations.

In addition to support of the P&O Committee, the BSEP Manager and Administrative Coordinator were responsible for many of the operational and technical tasks necessary to implement the BSEP Measure in the District's financial systems, working alongside the Senior Budget Analyst to ensure careful oversight of funds.

The Administrative Coordinator and Senior Budget Analyst worked with each school Principal and School Governance Council/BSEP Manager to analyze and develop each school's BSEP School Discretionary Fund budget and plan.

Public Information Officer

Produced the Board Updates, posted on the BUSD website following every Board meeting, including a summary of agenda items, Board decisions, and Vimeo clips from

	Audited Actuals 2010/11 as of 6/30/11	(a) 2nd Interim Budget 2011/12 as of 1/31/12	(b) Unaudited Actuals 2011/12 as of 6/30/12	(b) - (a) 2nd Interim Budget vs. Audited Actuals 2011/12
REVENUE	458,776	463,235	469,441	6,206

EXPEJ1 1u06J1S11,120(388)

0 **(2,310)**

TSA - Instructional Technology Coach
This c

	(a)	(b)	(b) - (a)
Audited Actuals 2010/11 as of 6/30/11	2nd Interim Budget 2011/12 as of 1/31/12	Unaudited Actuals 2011/12 as of 6/30/12	2nd Interim Budget vs. Audited Actuals 2011/12

in FY 2012-13. The projected budget for Data Services was $65,000; actual expenditures were $52,852.

Indirect Costs

Budget: $35,334 *Actual: $30,243* *Variance: ($5,091)*

STATUS REPORT

Following is a summary report of the activities accomplished with this BSEP Resource

	Audited Actuals 2010/11 as of 6/30/11	(a) 2nd Interim Budget 2011/12 as of 1/31/12	(b) Unaudited Actuals 2011/12 as of 6/30/12	(b) - (a) 2nd Interim 2011/12	
REVENUE	485,568	490,287	496,851	6,564	Certificated S
					Classified Monthly
					Employee Benefits
					Books & Supplies
					Unallocated Reserv
					Services & Other O
					Indirect Costs
TOTAL EXPENDITURES					

PARENT OUTREACH SERVICES
(BSEP Measure A, Resource 0857)
OVERVIEW

Purpose:
Support the families of Berkeley's public school students by providing parent education and promoting greater parent involvement in their children's education[1]

Budget Managers: **Neil Smith, Superintendent for Educational Services, with Maya Hernandez, Manager, Offic**

	(a)	(b)	(b) - (a)
Audited Actuals 2010/11 as of 6/30/11			

SCHOOL LIBRARIES

(BSEP Measure A, Resource 0860)

OVERVIEW

Purpose
Provide student access to quality school libraries, which shall be maintained by providing library staff to operate the District's K-12 school and other specialized libraries, and by allocating revenues for books, materials, services and equipment for the school libraries.[1]

Budget Manager: **Neil Smith, Assistant Superintendent, Educational Services**
Becca Todd, District Library Coordinator

Certificated Salaries

Budget: $510,789 *Actual: $510,248* *Variance: ($541)*

- 3 Middle School Teacher Librarians 3.0 FTE
- 2 High School Teacher Librarian 2.0 FTE
- Continuation High School Librarian 0.6 FTE
- District Library Coordinator 1.0 FTE

Classified Salaries

Budget: $464,116 *Actual: $460,216* *Variance: ($3,900)*

- 11 Elementary Library Media Technicians 8.80 FTE
- 2 Middle School Library Media Technicians 1.06 FTE
- Middle School Library Media Technician 0.8 FTE
- Central Media Library Technician 0.8 FTE
-

unpacking and repacking for the move. The remainder of the variance is due to orders placed but not received before the end of the fiscal year.

Services and Other Operating Expenses

Budget: $68,153 *Actual: $67,820* *Variance: ($333)*

These expenses include the software and licensing agreement for the library and textbook automation system, as well as district-wide subscriptions to World Book Online and TeachingBooks. Professional development expenses are also included in this line item.

Indirect Costs

Budget: $109,806 *Actual: $105,119* *Variance: ($4,687)*

STATUS REPORT

BSEP funds provide the backbone for library staffing and resources throughout the Berkeley school system. Addressing every student's academic and independent reading needs with a wide range of books, online resources and integrated programming is the core of the mission. The library lens of the 2020 Vision strengthens the commitment to developing skilled thinkers and learners throughout the entire Berkeley school community.

Highlights of the past year include:

<u>Strategies to Promote Student Success</u>

The BEARS Summer School Library program continued in the summer of 2012, with a Library Media Technician at both BEARS/EDC summer school sites (this year Malcolm X and Rosa Parks) for twelve hours per week at each site, a total of 24 hours per week for five weeks. This program supports the focus on literacy, and yields strong results by mitigating the common "summer slide."

Two extra duty days at the start of the school year for the Elementary Library Technicians allowed them to be participants in the whole school initiatives that are developed during the staff meetings prior to the first day of school, enabling them to better tailor their library collections and programs to the needs at each school site.

<u>Resources</u>

An allotment of $15 per pupil for library books and materials provided print and digital resources for a broad range of reading levels and interests. Additional funds were allocated for Spanish materials at the Two-Way Immersion (TWI) and Bilingual sites. The titles are selected to be in alignment with curriculum content and library standards, promoting students' access to the materials they need for reports and research. In addition, the collections are geared to stimulating students' selections for free reading and pursuing individual interests. Included in Collection Development is support of the Preschool Book Bag program at all three BUSD Child Development Centers, providing books for students to borrow, as well as for Author/Illustrator projects throughout the school year.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOOLS EXCELLENCE PROGRAM (BSEP)
LIBRARY PROGRAM (Measure A, Resource 0860)
Revenue and Expenditures
Comparison Report FY 2011/12

Purpose
Seven and a quarter percent (7.25%) of revenues dedicated to the Programs to Enhance Student Learning *shall be allocated annually to provide student access to quality school libraries which shall be maintained by providing library staff to operate the District's K-12 school and other specialized libraries, and by allocating revenues for books, materials, services and equipment for the school libraries.*

Budget Manager: Becca Todd

		(a)	(b)	(b) - (a)
	Audited Actuals 2010/11 as of 6/30/11	2nd Interim Budget 2011/12 as of 1/31/12	Unaudited Actuals 2011/12 as of 6/30/12	2nd Interim Budget vs. Audited Actuals 2011/12
REVENUE	1,629,800	1,645,641	1,667,670	22,029
EXPENDITURES	502,372	510,789	510,248	(541)
Classified Support Salaries	451,402	464,116	460,216	(3,900)
Employee Benefits	367,412	387,079	376,514	(10,565)
Books & Supplies	174,629	166,077	154,151	(11,926)
Unallocated Reserve	0	42,680	0	(42,680)
Services & Other Operating Expenses	36,029	68,153	67,820	(333)
Indirect Costs	96,047	109,806	105,119	(4,687)
TOTAL EXPENDITURES	1,627,891	1,748,700	1,674,068	(74,632)
NET INCREASE (DECREASE)	1,909	(103,059)	(6,398)	96,661
FUND BALANCE ANALYSIS				
Beginning Fund Balance	560,426	562,335	562,335	0
Net Increase (Decrease) in Fund Balance	1,909	(103,059)	(6,398)	96,661
Ending Fund Balance	562,335	459,276	555,937	96,661

	(a)	(b)	(b) - (a)
Audited Actuals 2010/11 as of 6/30/11	2nd Interim Budget 2011/12 as of 1/31/12	Unaudited Actuals 2011/12 as of	

APPENDIX to BSEP FUND 4 ANNUAL REP(T4yd2

Budget Manager: William Huyett, Superintendent

In addition to the BSEP/Measure A Funds accounted for in this report in the BUSD Fund 4, there were small balances of residual monies remaining from prior measures in Funds 5, 6 and 7 of BSEP *Measure B of 1994* and in Fund 8 of *Measure B of 2004*.

Carryover funds were available for expenditure in FY 2011-12, and funds also remained available for adjustments generated by the Alameda County Tax Collector. No new revenue, other than a small amount of interest income, was received in FY 2011-12 for these accounts.

BSEP Fund 5 (BSEP Site Enrichment and BSEP Implementation)
A fund balance of $24,732 remained at the close of FY 2010-11. Expenditures in BSEP Fund 5 in 2011-12 were **$12,737**. These funds were expended by those sites that had remaining Site Enrichment fund balances, and for employee benefits due in the BSEP Implementation program. With interest income of $105, the remaining fund balance at year-end was **$12,100**.

BSEP Fund 6 (BSEP Books and Educational Materials)
A fund balance of $195,958 remained at the close of FY 2010-11. Expenditures in BSEP Fund 6 in FY 2011-12 were **$55,514**. The funds were used for books and educational materials for High Five classrooms and the district reading program. With interest income of $731, the remaining Fund Balance at year-end was **$141,175**.

BSEP Fund 7 (BSEP Buildings and Grounds Improvement)
A fund balance of $10,005 remained at the close of FY 2010-11. Expenditures in BSEP Fund 7 in FY 2011-12 were **$1,394** for minor facilities improvements to a music room at the high school. With interest income of $44, the remaining Fund Balance at year-end was **$8,655**.

BSEP Fund 8 (BSEP *Measure B of 2004*)
A fund balance of $9,665 remained at the close of FY 2010-11. No expenditures were made in FY 2011-12. With interest income of $40, the remaining Fund Balance at year-end was **$9,705**.