

Berkeley Schools Excellence Program

Natasha Beery, Director of BSEP and Community Relations





BSEP First Interim Fund Balances

BSEP Resources
“Nine Percent” Budget

	Professional Development 0855	Evaluation 0856	Technology 0862
Revenue	791,311	615,463	791,281
Contributions to GF	0	0	0
Net Revenue	791,311	615,463	791,281
Expenditures	875,532	649,753	857,350
Excess (Deficiency) of Revenue Over Expenditures	(84,221)	(34,290)	(66,069)
Beginning Fund Balance	206,282	114,814	93,719
Increase/Decrease in Fund Balance	(84,221)	(34,290)	(66,069)
Ending Fund Balance	122,061	80,524	27,650





BSEP at First Interim 2014-15

Fund Balance and Reserve Comparison:

	1st Interim 2013-14	Unaudited Actuals 2013-14	1st Interim 2014-15
Class Size Reduction	306,992	556,440	101,413
Other BSEP Programs	1,107,674	2,353,485	1,254,269
BSEP Unallocated Reserve	72,064	144,905	103,573
BSEP 3% Reserve	806,368	766,997	808,331
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	2,293,098	3,821,827	2,267,586



Current BSEP Planning Issues

- Low COLAs + increased growth + higher salaries (post Prop 30);
- State CSR Funds now reward $10:1$, not $20:1$;
- $10:1$ raise question of class size adjustment K-5;
- $10:1$ available for high-need students;
- Possibly $10:1$ in 2016 due to court decision in favor of “uniform” tax rate for commercial and residential parcels

Split Roll Tax Rates

Property Type	Square Feet	2013/14 Split Rate	Residential Rate Only	Difference
Residential	61 million	\$17,049,000	\$17,049,000	\$0
Commercial	18 million	\$7,698,000	\$5,106,000	(\$2,592,000)
	79 million	\$24,747,000	\$22,155,000	(\$2,592,000)

Assumptions

1. Based on 2013/14 non-exempt square footage
2. Measure A/BSEP 14/15 rates:
\$.2792 Residential, \$.4209 Commercial