



2022-23 LCAP

Supplemental Planning

LCFF Funding/District Funding Overview

LCAP Educational Partner Meeting February 9, 2022 (part 1 of 4)

Introduction: Dr. Matt Hill, Superintendent

Presenter: Debbie Kukta, CPA, CGMA, Assistant Superintendent, Administrative Services

Slides adopted from 1st Interim Budget Presentation prepared by:

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LCFF Background

Local Control Funding Formula (LCFF)

- A State of California funding formula to fund school districts
- **Base Funding** (Calculated with Student Average Daily Attendance (ADA) in grades TK-3; 4-6; 7-8; 9-12)
- **Supplemental Funding**
 - Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted pupils (Unduplicated student count/Counted once).
 - English Language Learners
 - Students in Foster Care
 - Students who are Homeless
 - Students who are socio-economically disadvantaged (National School Lunch Program)
- **Concentration Funding** (BUSD does not generate Concentration Funds)
 - Targeted Unduplicated Pupils exceeding 55% of district enrollment



Eight State Priorities

1. Student access to basic school services.
 - a. Teacher assignments based on credentials
 - b. Textbooks and instructional materials
 - c. Facilities in good repair
2. Implementation of academic standards.
3. Parent involvement and participation.
4. Student achievement and outcomes along multiple measures.
5. Student engagement, attendance, absenteeism, graduation rate, drop out rate.
6. School climate, suspension rate, expulsion rate, and other locally identified means.
7. Pupil access and enrollment in a broad course of study.
8. Other student outcomes in subjects in a broad course of study.

BUSD Local Control and Accountability Plan (LCAP) Goals



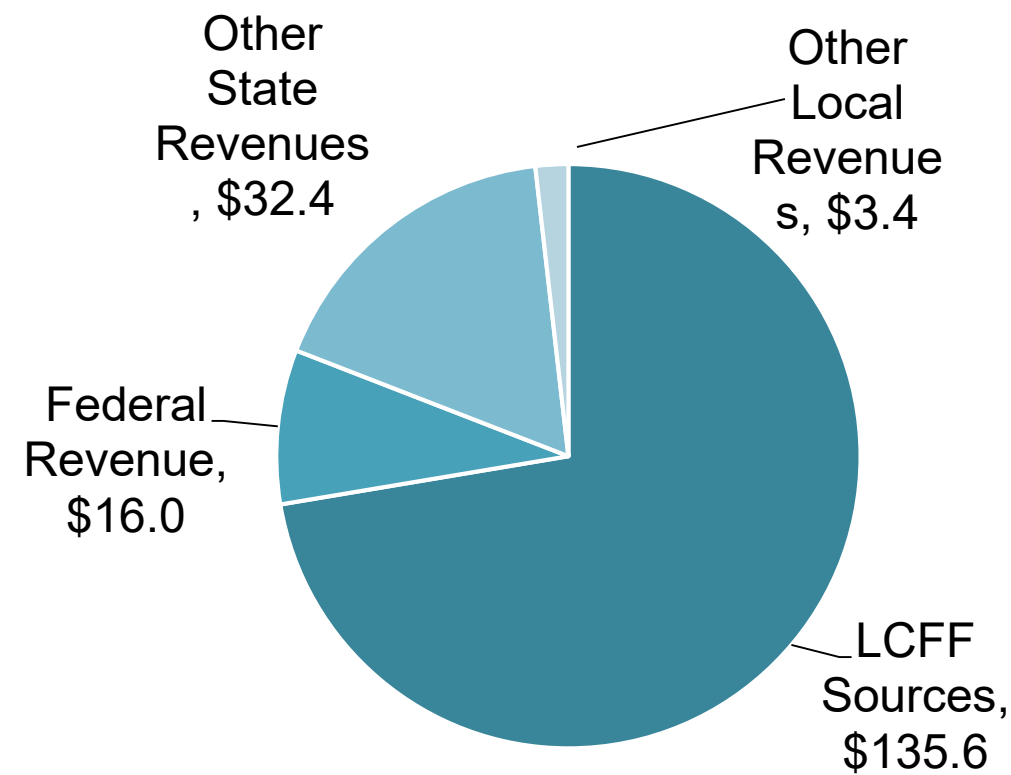
1. Students will be career/college ready via high-quality instruction of State Standards as measured by State, federal, and District assessment tools including the California Dashboard with success as indicated in the metrics which defines targets for each metric by the end of the 2020-21 school year.
2. Students will be physically, emotionally, and mentally healthy and supported through Parental Involvement as measured by State, federal, and District assessment tools including the California Dashboard with success as indicated in the metrics which defines targets for each metric by the end of 2021-22 school year.
3. Recruit and retain quality employees as measured by full employment of teaching staff with appropriate credentials and placed in appropriate assignments following Williams compliance by September 1, 2021, depending on clearance requirements (i.e., fingerprinting).
4. Efficient and effective operations as measured by appropriate facilities especially classrooms that are conducive to the needs of the instructional program from the first day of the school year meeting Williams facilities requirements.



LCFF Local Overview

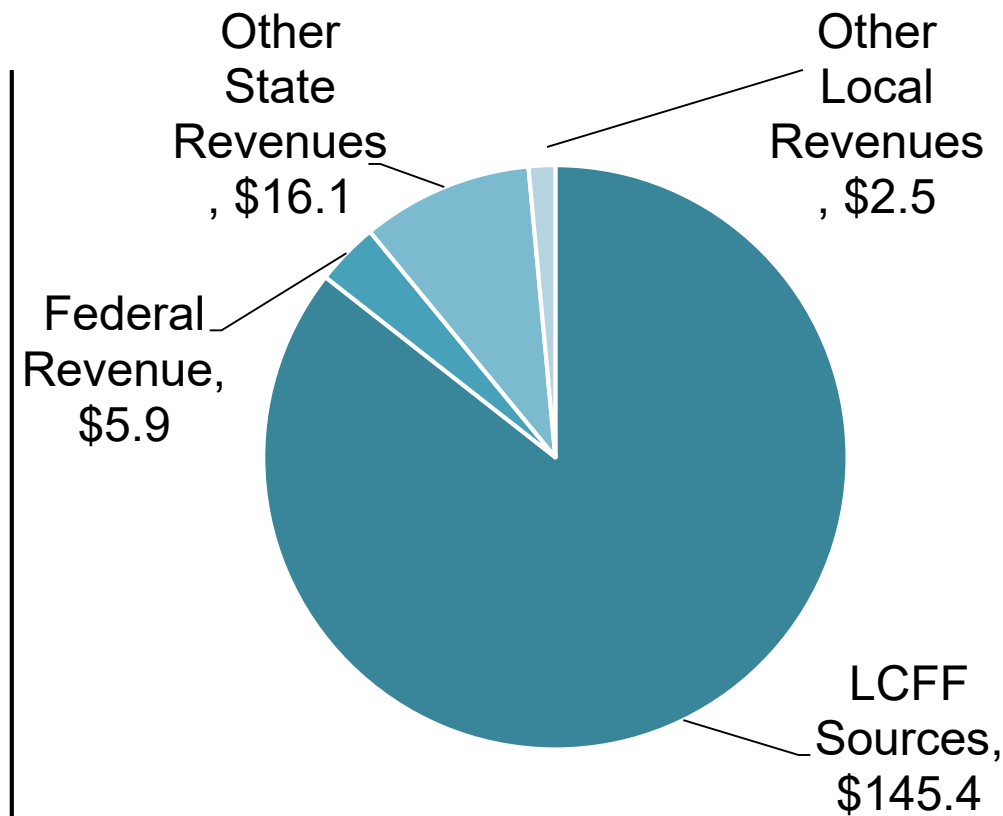
Based on First Interim Budget

BUSD Revenues (in millions)



\$187.4

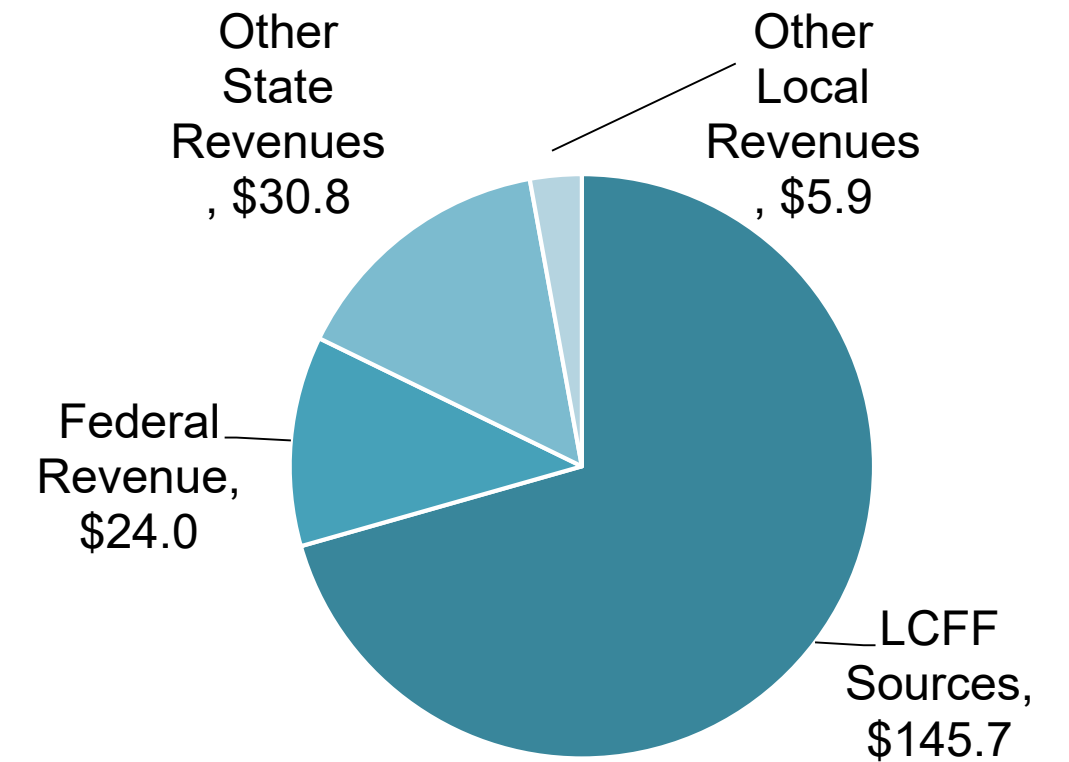
Unaudited Actuals 2020-21



\$169.9

Adopted Budget 2021-22

(-9% from Unaudited Actuals 2020-21)



\$206.4

First Interim 2021-22

(+21% from Adopted Budget 2021-22)

BUSD Revenue Drivers



LCFF COLA

	2021-22	2022-23	2023-24
LACOE	5.07%	5.33%	3.61%
DOF	5.07%	5.33%	3.61%



LCFF Base Grant (2021-22)

Grade Span	K-3	4-6	7-8	9-12
Per Student	\$8,934	\$8,214	\$8,458	\$10,057



Average Daily Attendance

2021-22	2022-23	2023-24
14,729	13,463	13,463



LACOE = Los Angeles County Office of Education
DOF = Department of Finance

One Time COVID Moneys (As of 10/31/2021)



Funding Sources	Allocation	Balance to receive	Date to be Spent / Expended
SB117 – COVID 19 LEA Response Fund	\$254,618	-0-	Expended
LLM – Coronavirus Relief Fund (CRF)	6,840,423	-0-	Expended
LLM – Prop 98 General Fund	1,181,661	-0-	Expended
AB 86 – In Person Instruction (IPI)	4,598,425	1,778,185	9/30/2024
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	8,655,995	3,759,702	9/30/2024
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	961,777	914,840	9/30/2024
AB86 – Expanded Learning Opportunities – Homeless	76,000	76,000	9/30/2024
AB 130 - Expanded Learning Opportunities Program (ELO-P)	1,859,471	836,762	6/30/2023
LLM - Governor’s Emergency Education Relief (GEER)	\$909,442	519,590	9/30/2022
CARES - Elementary and Secondary Emergency Relief Fund – ESSER I	1,413,761	1,007,530	9/30/2022
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSER II	5,594,954	3,443,008	9/30/2023
ARP - Elementary and Secondary Emergency Relief Fund – ESSER III	12,565,473	11,930,088	9/30/2024
ARP – Homeless Children & Youth II	39,095	39,095	9/30/2024
School Based COVID-19 Testing Grant	2,383,784	2,383,784	7/1/2022
Total	\$47,334,879	\$26,688,584	



Supplemental Funding is Received for:

- Students who are English learners
- Socio-Economically Disadvantaged Students
- Foster Youth/Homeless

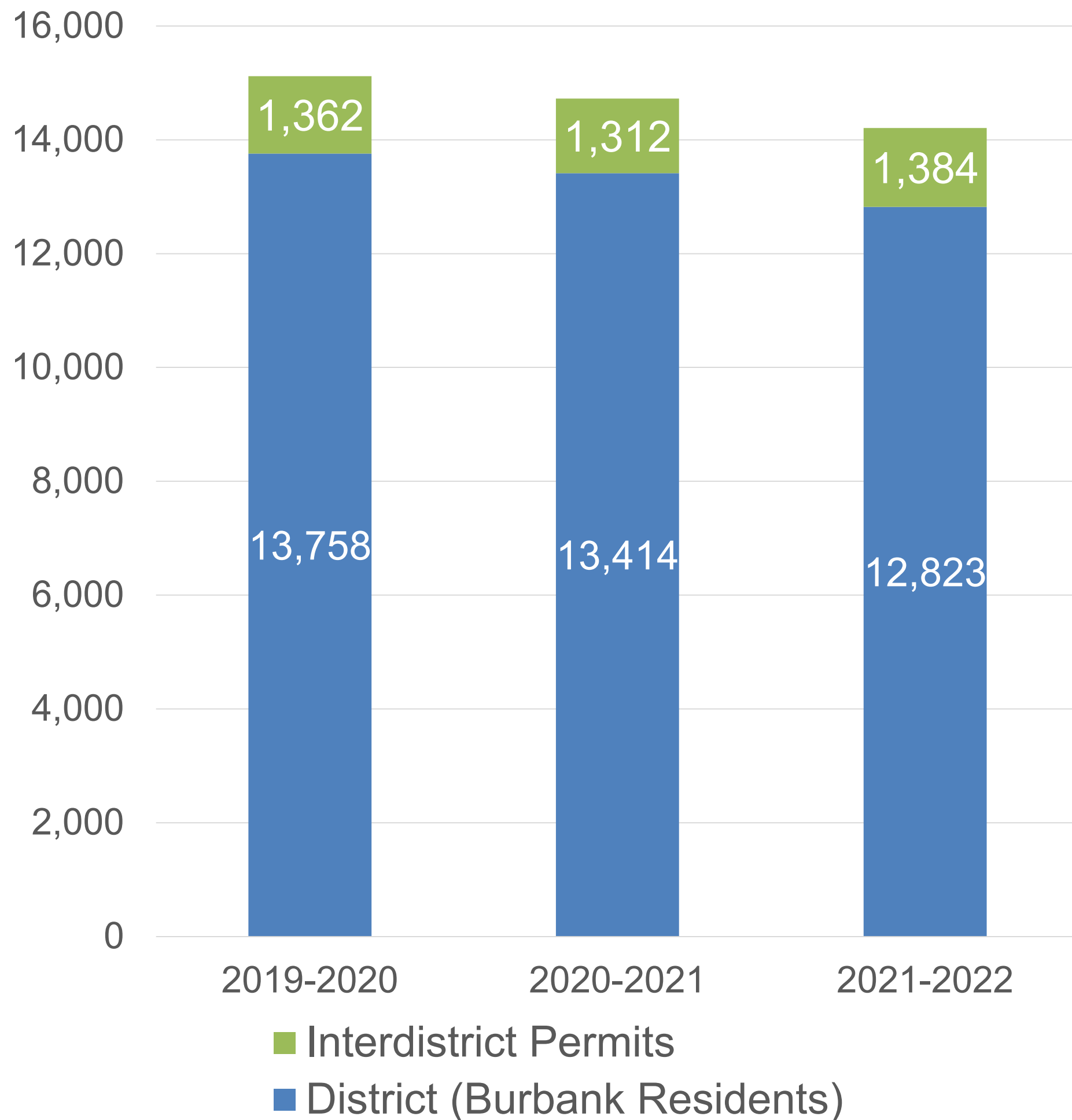
In order to receive Supplemental Grant funding, Districts need to have an unduplicated pupil count of 20%. In order to receive Concentration Grant funding, Districts needs to have an unduplicated pupil count of 50% or greater. Burbank USD only receives Supplemental Grant Funding. Declining enrollment also affects BUSD's supplemental grant funding. The chart below shows the decline in supplemental grant funding.

2021-22	2022-23	2023-24
Supplemental Grant - Unduplicated Pupil % and Count		
38.55%	37.17%	33.75%
10,342,368	9,374,106	8,776,035

Impact of Declining Enrollment on Supplemental Grant Funding



Enrollment

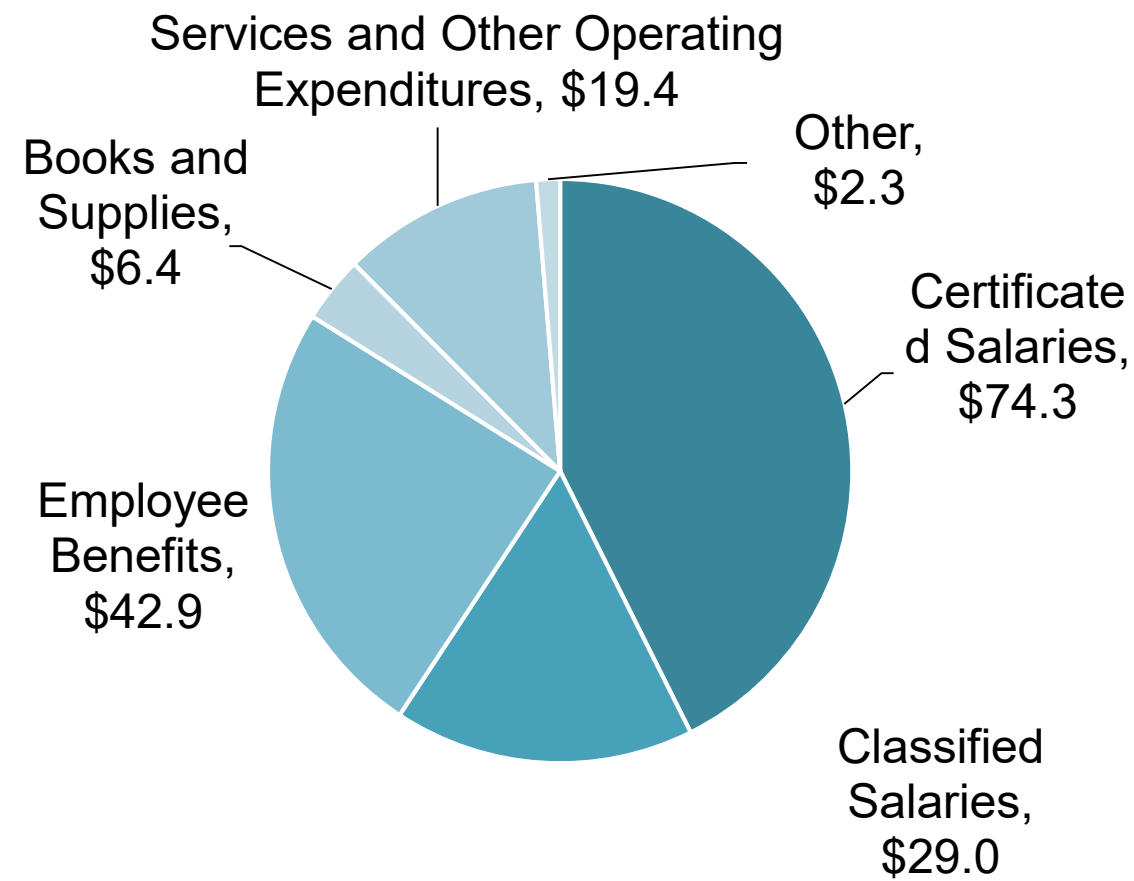


Enrollment continues to decline

The State's Hold Harmless provision expires this year. Starting with the next fiscal year, the District will be funded on its actual Average Daily Attendance (ADA).

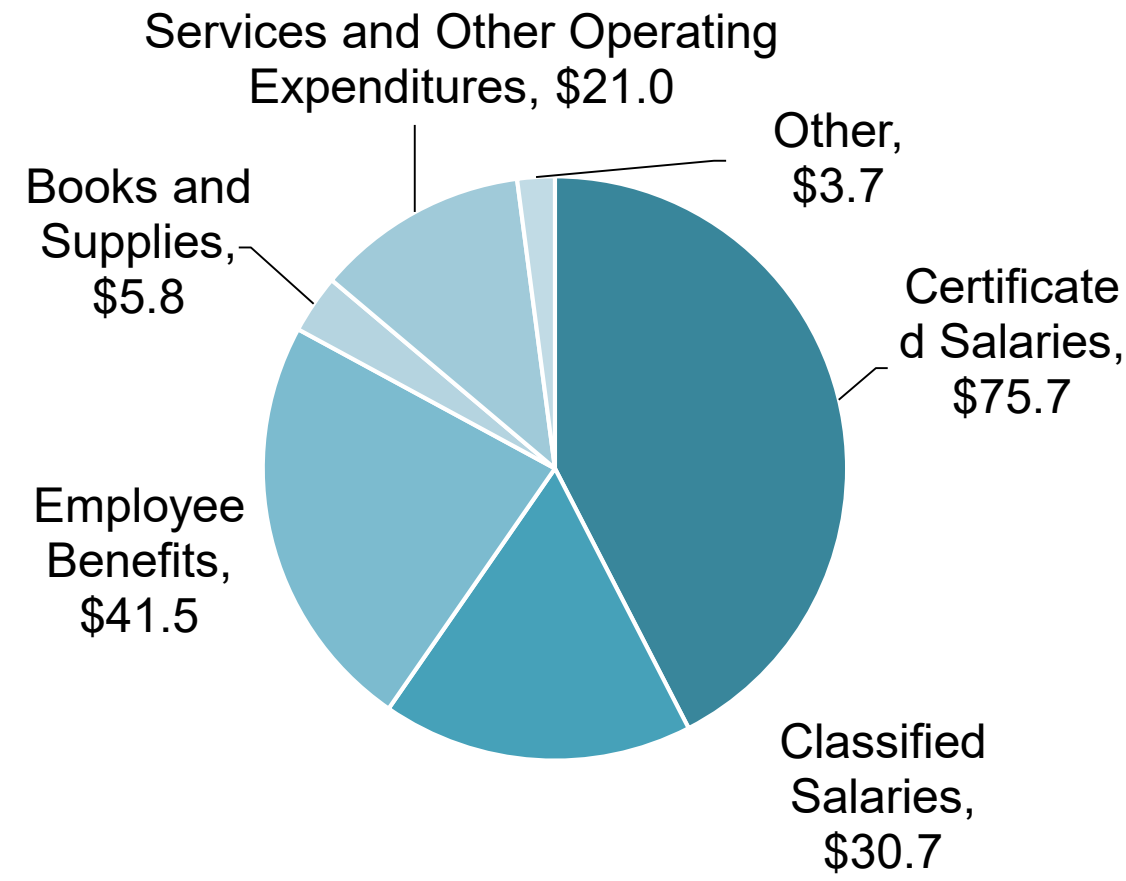
Interdistrict Permits continue to support/offset declining enrollment.

BUSD Expenditures (in millions)



\$174.3

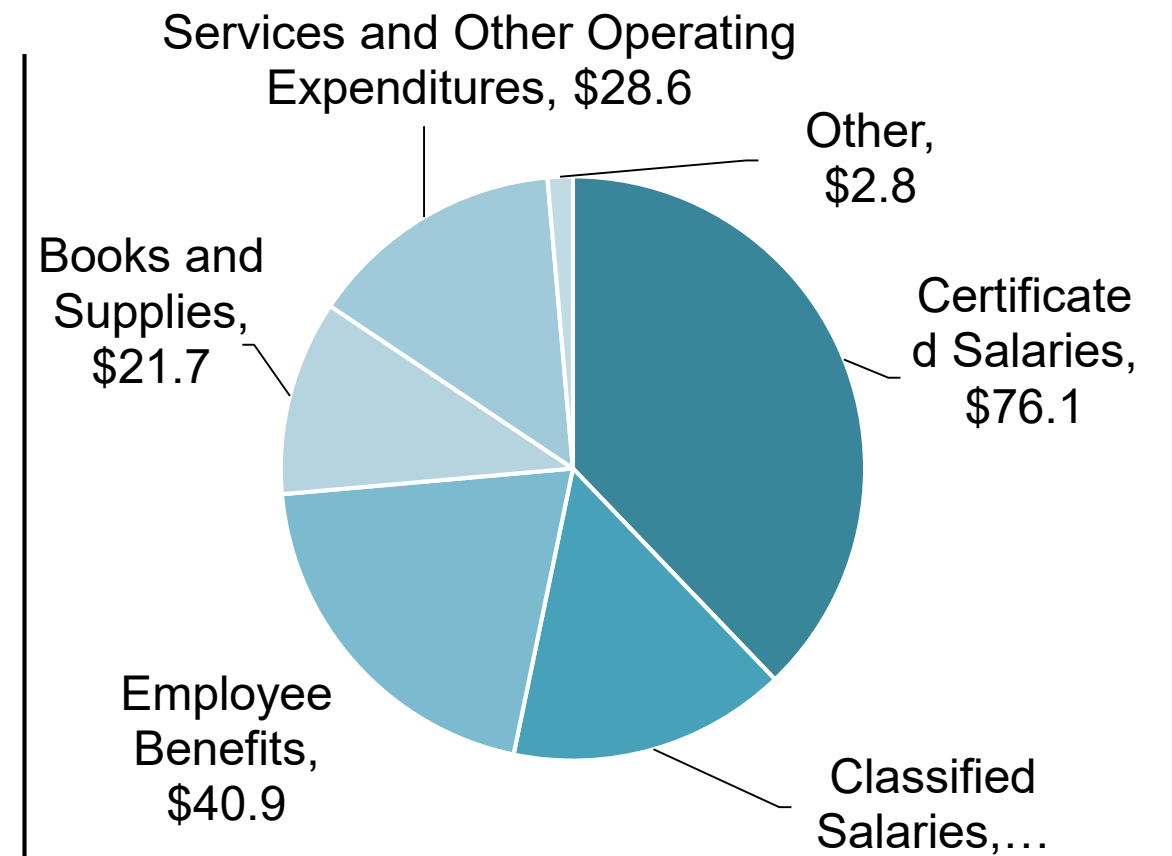
Unaudited Actuals 2020-21



\$178.4

Adopted Budget 2021-22

(+2% from Unaudited Actuals 2020-21)



\$201.1

First Interim 2021-22

(+13% Adopted Budget 2021-22)

BUSD Expenditure Drivers



PERS and STRS Increases

	2021-22	2022-23	2023-24
PERS	22.91%	26.10%	27.10%
STRS	16.92%	19.10%	19.10%



Special Education

	2021-22	2022-23	2023-24
Special Ed	\$21,673,017	\$23,212,662	\$24,588,579



Miscellaneous Assumptions

	2021-22	2022-23	2023-24
Unemployment Insurance Rate	0.50%	0.50%	0.20%
Health Insurance Increase	2.00%	2.00%	2.00%
California CPI	3.96%	2.65%	2.36%

Expenditure Differences



Certificated Salaries

- Step and Column increases
- Teachers paid from one-time COVID funding to maintain smaller class sizes

Classified Salaries

- Step and Column increases
- Support staff paid out of one-time COVID funds
- Minimum wage increase from \$14/hour to \$15/hour

Benefits

- Changes with Step and Column increases
- STRS/PERS increases
- Health and Welfare 2% increase

Materials and Supplies

- Expenditures to match gifts and donations revenue
- One-time COVID funding expenditures

Services

- Contracted services for Special Education needs
- One-time COVID funding expenditures

Capital Outlay

- Reduced to match actuals and changes in projected HVAC assessment costs



Contributions from the General Fund



	Budget Adoption 2021-22	First Interim 2021-22	Projected 2022-23	Projected 2023-24
Special Education	\$21,787,567	\$21,673,017	\$23,212,662	\$24,588,579
Routine Restricted Maintenance	5,387,443	5,894,334	6,581,734	6,784,657
District Rentals Revenue	(226,476)	(314,725)	(314,725)	(314,725)
Totals	\$26,948,534	\$27,252,626	\$29,479,671	\$31,058,511

Multi Year Projection (as of 1st Interim 11/17/21)



	2021-22	2022-23	2023-24
Revenue	206,344,605	160,982,030	164,617,732
Expenses	201,162,409	179,649,652	179,436,880
Fiscal Solvency Plan—Expense Reduction	-0-	-0-	(6,250,000)
Transfers Out	(30,476)	(30,476)	(30,476)
Excess/(Deficit)	5,151,720	(18,698,098)	(8,599,625)
Beginning Fund Balance	28,321,077	33,472,797	\$14,774,699
Fund Balance	33,472,797	14,774,699	6,175,073
Non-Spendable	100,060	100,060	100,060
Restricted One Time State & Federal Funding	7,010,846	-0-	-0-
CSEA Job Study	390,000	390,000	390,000
Vacation Liability	272,000	272,000	272,000
Assigned	13,628,317	3,231,830	-0-
Reserve for Economic Uncertainties (3%)	6,035,787	5,390,404	5,196,521
Board for Economic Uncertainties up to 3%	6,035,787	5,390,404	216,492
Unified School District Statewide Average Reserve Level/GFOA Recommended Reserve Level - 17%	\$ 34,197,609	\$30,540,441	\$29,441,770

Note: Columns may not add up due to rounding.

Challenges



- The District has an ongoing structural deficit; one-time COVID moneys have eased the immediacy of having to address this but have only delayed the tackling the structural deficit
- The Board must adopt an additional Fiscal Stabilization Plan to identify \$6.25 million in cuts before the 2023-24 fiscal year in order to meet the 3% Reserve for Economic Uncertainties requirement
 - Several million dollars of cuts have already been implemented over the last few years, with both programs and staff affected
- With salaries and benefits adding up to 83% of the budget, the District is going to have to look at staffing, at least in part, to make the cuts necessary to address the deficit
 - The Budget Advisory Committee has recommended staffing closer to the 30.5 cap for class size
- With the State's Hold Harmless provision for enrollment ending after this year, the impact of the District's declining enrollment will affect LCFF revenues
- With free meal service being provided to all students, the District's Unduplicated Pupil Percentage, or UPP, has declined since there's no immediate need for families to complete the Free and Reduced Meal application



LCAP Supplemental Funds

Update on LCAP Metrics and Budget

Unduplicated Pupil Count



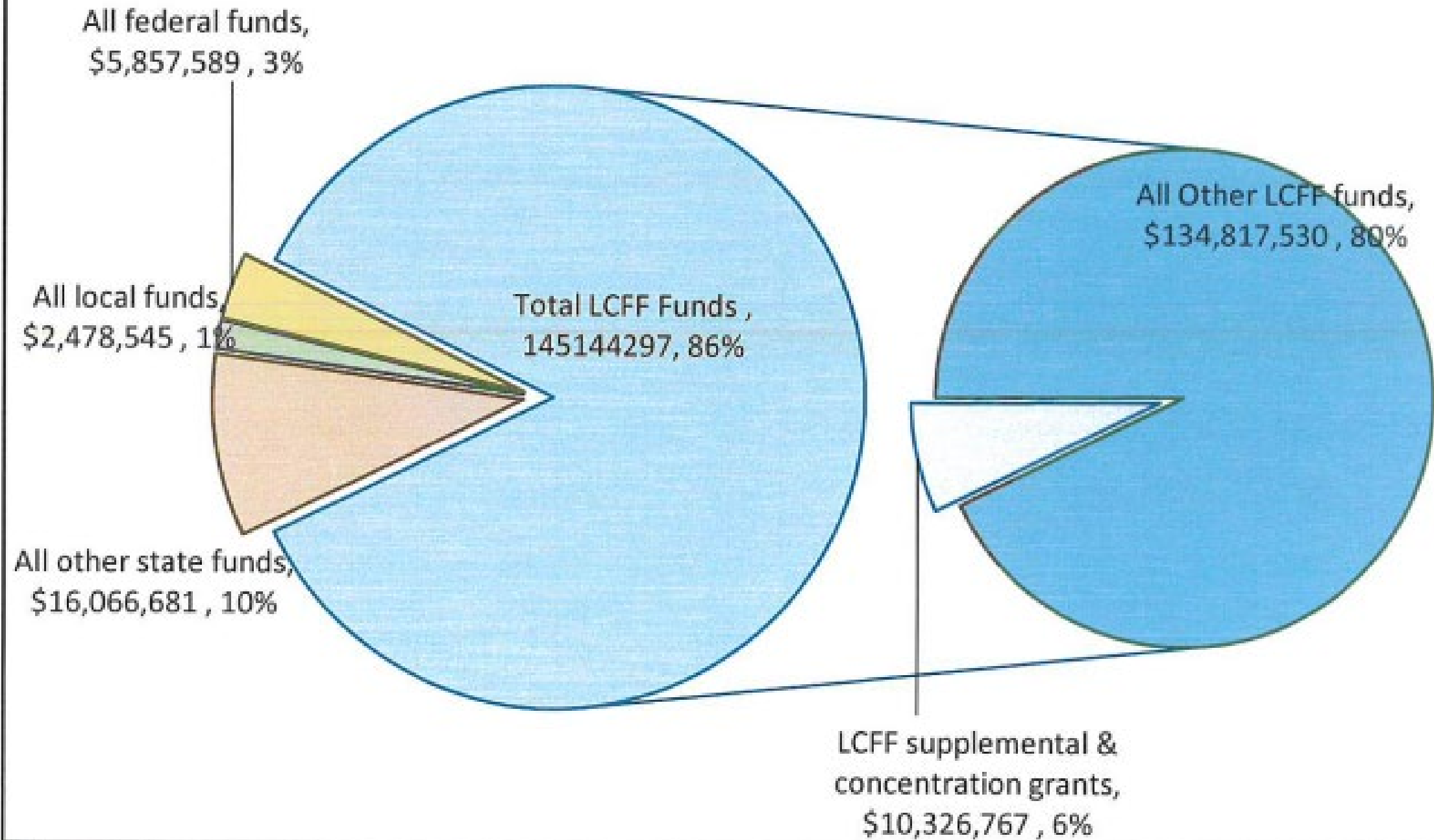
Schools	Total Enrollment	Free & Reduced Meal Program	Foster	Homeless	English Learners	Total Unduplicated Count
2020-2021						
Elementary Schools	6099	1780	10	24	905	2249
Middle Schools	3376	1162	5	19	277	1299
High Schools	5111	1619	6	31	292	1809
BUSD	14704	4597	21	76	1487	5414
2021-2022						
Elementary Schools	5963	1607	10	18	894	2165
Middle Schools	3193	989	9	16	240	1182
High Schools	5016	1317	11	32	297	1667
BUSD	14331	3953	31	70	1439	5074

2021-22 Supplemental Budget Overview



Budget Overview for the 2021 – 22 School Year

Projected Revenue by Fund Source



This chart shows the total general purpose revenue Burbank Unified School District expects to receive in the coming year from all sources.

Current Supplemental Actions & Allocated Funds

Goal 1



Goal	Action	LCAP Supplemental Items Identified in 2021-22 LCAP	Adopted Budget 2021-22	First Interim Budget Updated 11/17/21
1	1	Title I school four 0.5 teachers for grades 4 & 5 at Disney & McKinley	208,324	211,031
1	2	Extended Transitional Kindergarten class for 2 classrooms (two teachers 0.5 FTE each)	127,583	131,055
1	3	ELD Specialists, Elementary (3.0 FTEs)	363,219	368,131
1	4	ELD Instructional Assistants, Elementary (23.0 positions)	388,998	342,240
1	5	Funding towards Dual Immersion Teachers up to 39% (EL & F/R unduplicated)	525,498	547,941
1	6	EL Dual Immersion Instructional Assistants (8 positions)	109,078	100,800
1	7	Secondary Designated ELD; One period per day teaching Designated ELD (10)	212,203	218,310
1	8	Interpreters for Second Language Learners, Parents	65,000	65,000
1	9	Elementary Extended School Year (Summer School for English Learners)	52,000	52,000
1	10	Child Care State Preschool Partial Funding (one preschool classroom 1 teacher 1 aide)	64,312	0
1	11	Professional Development Day for all teachers 1 1/2 days salary and benefits	1,000,000	1,000,000

Current Supplemental Actions & Allocated Funds

Goal 1



Goal	Action	LCAP Supplemental Items Identified in 2021-22 LCAP	Adopted Budget 2021-22	First Interim Budget Updated 11/17/21
1	12	Induction and Professional Development (0.2 FTE)	21,567	21,891
1	13	Peer Assistance and Review TOSA (0.2 FTE)	23,898	24,258
1	14	Elementary Response to Intervention for English & Math	500,840	500,841
1	15	Psychologists at Title 1 Schools (2.0 FTEs)	292,070	306,941
1	16	Instructional Technology TOSA (0.2 FTE)	23,134	23,480
1	17	Special Education Behavior Interventionists (2.0 FTEs)	140,496	149,395
1	18	English Learner Program, Maintenance of Effort (formerly EIA/LEP)	1,244,034	1,247,247
1	19	Curriculum Specialists, Elementary (11.0 FTEs)	1,303,283	1,348,958
1	20	Library Assistants, Elementary (11.0 FTEs)	345,063	324,002
1	21	Professional Development TOSA (0.2 FTE)	23,898	24,258
1	28	Targeted support for at-promise students who are in the GATE program	5,000	5,000

Current Supplemental Actions & Allocated Funds

Goal 2



Goal	Action	LCAP Supplemental Items Identified in 2021-22 LCAP	Adopted Budget 2021-22	First Interim Budget Updated 11/17/21
2	1	HS Counselors; Support Targeted Subgroups (2.0 FTEs)	234,251	237,248
2	2	MS Counselors; Support Targeted Subgroups (3.0 FTEs)	335,231	343,425
2	3	Monterey Teachers (4.0 FTEs)	445,096	456,825
2	4	Monterey Assistant Principal (1.0 FTE)	173,899	182,535
2	5	CDS Teachers (2.0 FTEs)	225,522	228,950
2	6	CDS Instructional Assistants (4.0 FTEs)	151,142	122,346
2	8	Family Services Agency (FSA) Base Counseling Program	30,000	30,000
2	9	Secondary Online Credit Recovery Program - Targeted Subgroups	220,478	220,478
2	10	Secondary Credit Recovery Summer School Program	366,732	366,732

Current Supplemental Actions & Allocated Funds

Goal 2



Goal	Action	LCAP Supplemental Items Identified in 2021-22 LCAP	Adopted Budget 2021-22	First Interim Budget Updated 11/17/21
2	11	Secondary Intervention At-Risk Specialists (6.0 FTEs)	405,449	409,672
2	12	Elementary Intervention At-Risk Specialists (11.0 FTEs)	716,604	730,652
2	13	Positive behavior Support and Intervention (PBIS) Costs	5,000	5,276
2	14	Student Services Attendance Specialist Foster/Homeless (1.0 FTE)	90,387	77,969
2	15	Planning on Academy TOSA (1.0 FTE)	100,000	101,303
2	16	Diversity, Equity, and Inclusion Professional Development	50,000	48,697
2	17	Students Experiencing Homelessness Transportation	23,000	23,000

Current Supplemental Actions & Allocated Funds

Goal 3



Goal	Action	LCAP Supplemental Items Identified in 2021-22 LCAP	Adopted Budget 2021-22	First Interim Budget Updated 11/17/21
3	1	Diversity, Equity, and Inclusion Coordinator	175,000	175,000
3	2	Planning for Academy Professional Development	50,000	50,000

General Fund Expenditures Identified in LCAP

Goal 1



Goal	Action	BASE Expenditures Identified in 2021-22 LCAP	Adopted Budget 2021-22	First Interim Budget Updated 11/17/21
1	22	GATE Program Annual Identification Assessment Process	20,000	20,000
1	23	District GATE Coordinator (0.2 FTE)	17,099	14,915
1	24	Music Instrument Repair and Replacement	20,000	20,000
1	25	Secondary Art Supplies and Materials	14,000	14,000
1	26	World Language Courses at Middle Schools	256,767	278,530
1	29	Elementary Music Teachers	247,929	252,442
		Total for BASE	575,795	599,887



LCAP Resources and more information

- BUSD LCAP Website:
 - <https://www.burbankusd.org/lcap>
- California Dashboard:
 - <https://www.caschooldashboard.org>
- California Department of Education's LCFF Site:
 - <http://www.cde.ca.gov/fg/aa/lc>
- California PTA LCAP/LCFF Information:
 - <https://capta.org/focus-areas/lcfflcap/>

Questions?



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