



Burbank Unified School District 2020-2021 Proposed Budget

PENDING GOVERNOR'S FINAL BUDGET

Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



The Budget Cycle

Report	Description	Due
Adopted Budget	Details spending plan of district and includes estimated actual ending balances for prior fiscal year	On or before July 1
First Interim	Actual revenues & expense July 1 to October 31 with projections for remainder of current and 2 future fiscal years	On or before December 15
Second Interim	Same as above but for period July 1 to January 31	On or before March 15
Unaudited Actuals	Details actual ending balances, all revenues and expenditures for year ended June 30	On or before September 15



State Budget Proposal for 2020-21

- Cost of Living Adjustment (COLA):

	2019-20	2020-12	2021-2022	2022-23
Statutory COLA	3.26%	2.31%	2.48%	3.26%
Deficit Factor		10.0%	12.18%	14.95%
Effective Deficit Factor		-7.92%	-7.92%	-7.92%

- CalSTRS and CalPERS employer contributions:

	2019-20	2020-12	2021-2022	2022-23
CalSTRS	17.10%	16.15%	16.02%	18.10%
CalPERS	19.721%	20.70%	22.84%	25.50%



LCFF – Calculations BUSD

Grade	2019-20 Base Grant Rate per ADA	COLA 2.31%	2020-21 Base Grant Per ADA	10% Reduction	Effective 2020-21 Base Grant Per ADA
K-3	\$7,702	\$178	\$7,880	(-\$788)	\$7,092
4-6	\$7,818	\$181	\$7,999	(-\$800)	\$7,199
7-8	\$8,050	\$186	\$8,236	(-\$824)	\$7,412
9-12	\$9,329	\$215	\$9,544	(-\$954)	\$8,590

Supplemental Grant Funding

2019-20	2020-21	2021-2022	2022-23
39.57%	40.11%	40.31%	40.60%
\$10,048,161	\$9,410,034	\$9,463,888	\$9,532,069



Proposed Budget Assumptions

- Revenue - Projected ADA- based on 96% of enrollment

2019-20	2020-21	2021-22	2022-21
14,661.92	14,699.75	14,709.74	14,709.74

- Federal funded programs stay flat
- Assumes COLA revenue decreases due to COVID-19
- Assumes 2020-21 Lottery revenue projection
 - Unrestricted \$153 per ADA
 - Restricted \$54 per ADA
- Assumes 2020-21 Mandate Block Grant Revenue
 - \$32.18 per K-8 grade ADA
 - \$61.94 per 9-12 grade ADA
- Assumes all changes that were made in the May Revise due to COVID- 19



Proposed Budget Assumptions

Expenditure Assumption

- Step and Column increases
- Consumer Price Index – CPI

2019-20	2020-21	2021-22	2022-23
2.06%	.62%	1.73%	2.12%

- Election costs for 2020-21 & 2022-23
- COVID-19 operations written report will be presented in lieu of the LCAP per Governor Newsom’s Executive Order N-56-20
 - The COVID-19 report is fully funded in the Estimated Actuals of 2019-20, proposed budget for 2020-21 and projected 2021-22, 2022-23 budgets.
- Operational Site Budgets
- Reduction represented by other adjustments presented to the board during budget discussions.
 - Reductions will be acted upon should the State adopt the May Revise Budget
- STRS/PERS decreases in 2020-21, 2021-2022 and 2022-23 increases

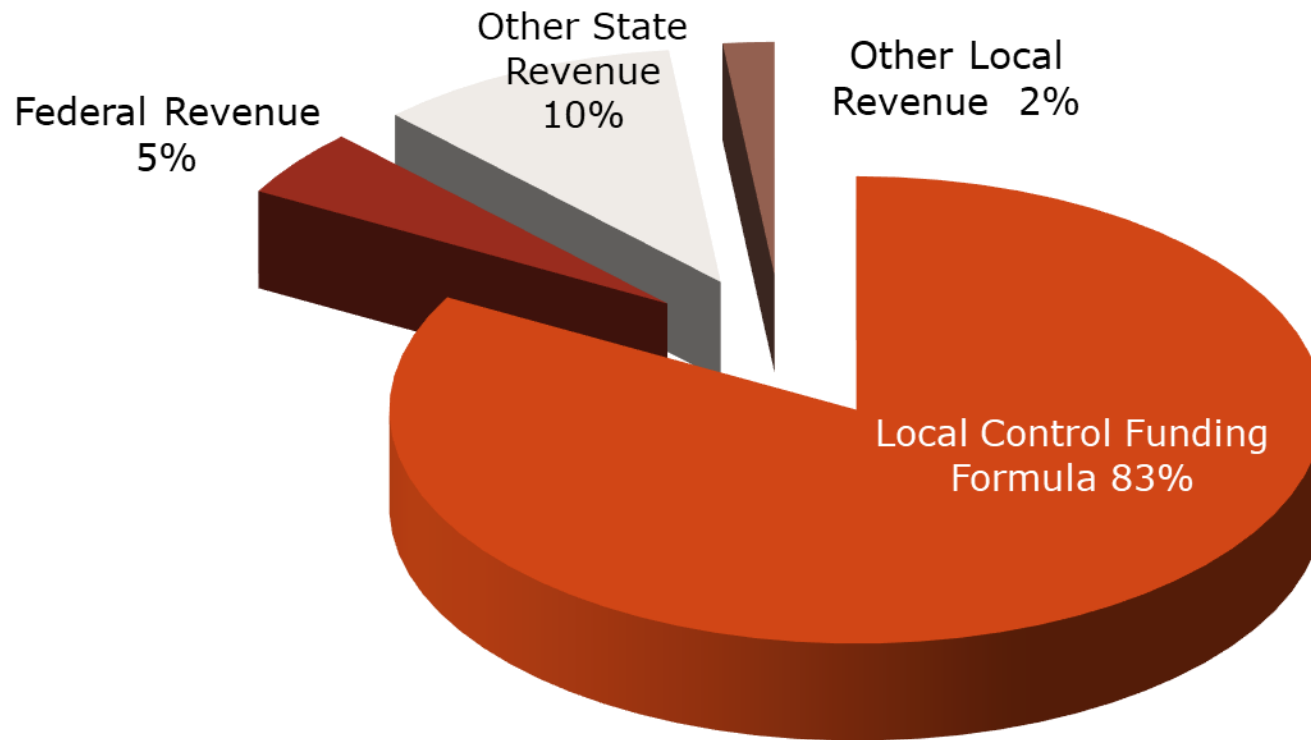


General Fund 2020-19 Proposed Adopted Budget Revenues

Unrestricted / Restricted Combined	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 Projected Budget	2022-23 Projected Budget
LCFF Source Revenues	\$138,192,697	\$127,772,729	\$127,912,582	\$127,981,948
Federal Revenues	\$6,176,447	\$7,236,437	\$5,787,996	\$5,787,996
Other State Revenues	\$17,483,202	\$16,197,898	\$15,628,564	\$15,628,564
Other Local Revenues	\$8,305,221	\$2,737,143	\$2,748,806	\$2,748,806
Total	\$170,157,567	\$153,944,207	\$152,077,948	\$152,147,314



2020-21 Proposed General Fund Revenue Summary





General Fund 2020-21 Proposed Adopted Budget Expenditures

Unrestricted / Restricted Expenditures	Estimated Actuals 2019-20	Proposed Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
Certificated Salaries	\$74,781,509	\$72,487,936	\$74,047,902	\$75,607,868
Classified Salaries	27,907,350	28,037,795	29,176,521	29,917,292
Employee Benefits	36,882,425	36,276,748	38,348,717	43,224,412
Books, Supplies	8,923,457	4,322,306	5,656,212	3,054,424
Services/Other Operations	18,920,322	18,023,368	17,139,980	18,120,846
Capital Outlay	223,913	161,915	0	0
Other Outgo	2,189,450	2,471,879	2,272,506	2,477,006
Other Adjustments*		(9,000,000)	(14,401,762)	(21,701,762)
Total	\$169,828,426	\$152,781,947	\$152,240,076	150,700,086



Contribution

Program Contributions from General Fund Unrestricted to Restricted:

	2019-20	2020-21	2021-22	2022-23
Special Education	\$20,266,247	\$21,257,871	\$22,934,359	\$24,610,847
Routine Restricted Maintenance	\$4,896,241	\$4,893,582	\$4,835,879	\$5,008,679
District Rentals Revenue	(\$339,777)	(\$340,192)	(\$340,192)	(\$340,192)
Totals:	\$24,822,711	\$25,811,261	\$27,430,046	\$29,279,334

Program Contributions from General Fund Unrestricted to Unrestricted Programs:

	2019-20	2020-21	2021-22	2022-23
Special Education Transportation	\$1,650,625	\$1,839,931	\$1,895,129	\$1,950,327
Unrestricted Operations	\$5,527,265	\$5,882,747	\$5,882,747	\$5,882,747
CDS	\$237,163	\$269,930	\$269,930	\$269,930
Total	\$7,415,053	\$7,992,608	\$8,047,806	\$8,103,004



Contribution

	2019-20	2020-21	2021-22	2022-23
Fund 11 – FACTS	\$192,972	\$183,782	\$183,782	\$183,782
Fund 12 – Child Development Fund	1,547,548	850,182	903,311	917,287
Fund 12 – Child Development Fund - LCAP Supplemental	209,372	135,846	135,846	135,846
Fund 14 – Deferred Maintenance	400,000	-0-	-0-	-0-
Totals:	\$2,349,892	\$1,169,810	\$1,222,939	\$1,236,915

Special Education Contribution Increases

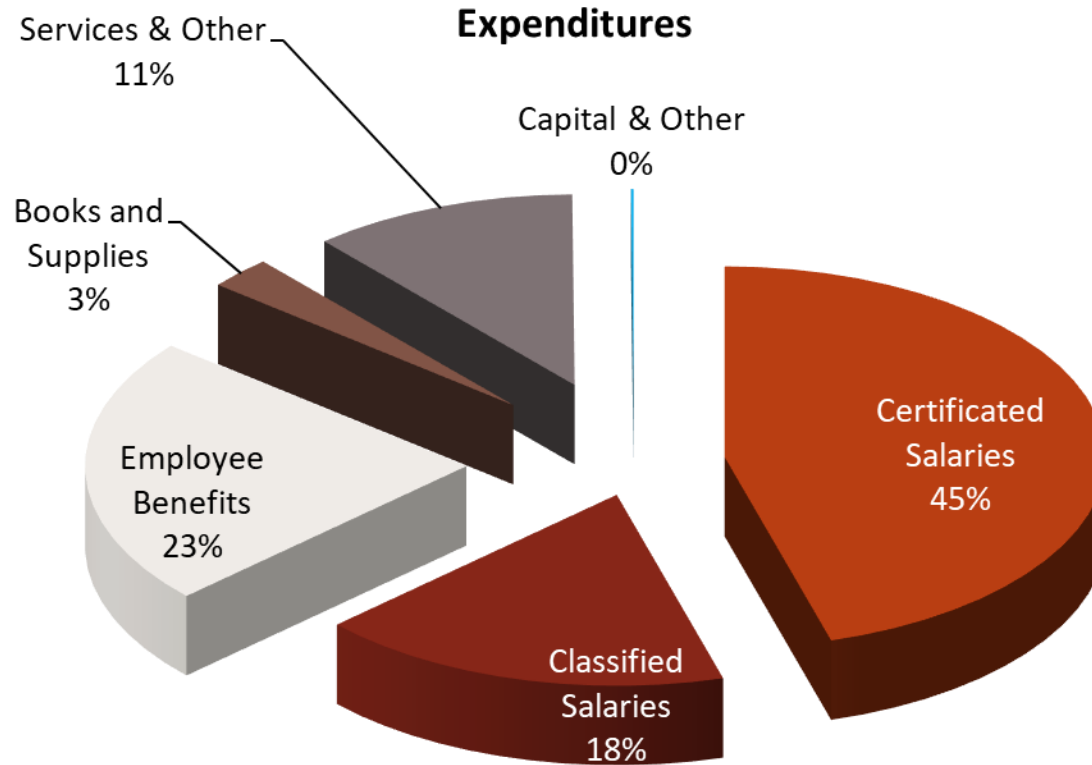
- Budgeting for vacant Behavioral Specialist, changing funding from one-time funding to SPED funding for current Occupational Therapist position, and allocating additional funds for contracted services in order to fulfill requirements for students in IEP

Child Development Contribution Increases

- Assuming lower enrollment
- Assumes the rate changes approved by the Board



2020-21 Proposed General Fund Expenditure Summary



Total Salary and Benefits:
86%



Scenario of Potential Reductions

General Fund savings due to stimulus funding to cover COVID costs	\$488,000
Close Horace Mann	\$476,000
Positive Behavioral Interventions and Supports (PBIS)	\$90,000
Guided Language Acquisition Design (GLAD)	\$60,000
English Learner (EL) initial summer school credit	\$25,000
Advanced Placement (AP) Fees	\$40,000
Summer School-Secondary	\$200,000
Targeted Sections Secondary	\$218,520
Art Supplies	\$14,000
Art Professional Development	\$20,000
Musical Instrument & Repair	\$20,000
GATE Professional Development	\$5,000
GATE Coordinator .2	\$17,099
Reduce GATE Testing - use screener instead expanded test	\$10,000
Assessment and Accountability Technician	\$84,000
Total	\$1,767,619



Scenario of Potential Reductions

	BASA	CSEA	BTA
Arts/CTE Coordinator	\$177,200		
Secondary Assistant Principals (4)	\$540,000		
PE Assistants		\$146,053	
Library Coordinators reduce by half		\$144,000	
Intervention Specialists reduce by half		\$543,500	
Media Techs reduce by half		\$137,300	
English Language Development (ELD) Specialists reduce by half			\$216,000
Elementary Music Teachers			\$180,600
World language Teachers			\$171,178
Curriculum Specialists reduce by half			\$624,400
Middle School Counselors (3)			\$330,000
High School Counselors (2)			\$218,000
Increase Class Size			\$3,804,320
Total	\$717,200	\$970,853	\$5,544,498
Total of previous slide			\$1,767,619
Total Reductions			\$9,000,170



Scenario of Potential Reductions

Horace Mann – All families paying market rate

- Assuming all families, current and new, start paying market rates
- Increasing the Board approved adopted 2020-2021 market rates in order to break even

	<u>2020-21 Proposed Rates</u>	<u>Market Rate Adopted 20-21</u>
Infants - 1-2 year olds	\$ 731	\$ 438
Preschool 2-3 year olds	\$ 410	\$ 376
Preschool 3-4 year olds	\$ 436	\$ 335
Preschool 4-5 year olds	\$ 335	\$ 335



Scenario of Negotiated Cost Estimates

	Board	Superintendent	BASA	CSEA	BTA
Freeze Step and Column			\$95,255	\$205,946	\$724,047
One furlough day		\$1,325	\$49,170	\$72,628	\$337,617
1% reduction in pay	\$300	\$2,500	\$138,708	\$296,485	\$731,158



General Fund Multi-Year Projection

	2020-21	2021-22	2022-23
Beginning Balance	\$9,809,305	\$9,783,168	\$8,398,099
Revenue	\$153,944,207	\$152,077,948	\$152,147,314
Expense	\$161,781,947	\$166,641,838	\$172,401,848
Reductions for Fiscal Solvency	(\$9,000,000)	(\$14,401,762)	(\$21,701,762)
Non Spendable	\$100,060	\$100,060	\$100,060
Restricted Gift Carryover	\$2,400,000	\$2,400,000	\$2,400,000
Federal CARES – COVID Funding	\$1,405,905	-0-	-0-
Vacation Liability	\$272,000	\$272,000	\$272,000
CSEA Job Study	\$390,000	\$390,000	\$390,000
BASA 18-19 & 19-20 1%	\$420,000	\$560,000	\$700,000
Reserve (REU) 3%	\$4,619,110	\$4,603,890	\$4,558,110
Board REU up to 3%	\$176,091	\$72,149	\$188,241
Unassigned Fund Balance	-0-	-0-	-0-



Ending Fund Balance in Excess of Reserve for Economic Uncertainties (REU)

Per Ed Code Section 42127(a)(2)(B) Districts must provide information at a public hearing prior to budget adoption on all balances assigned and unassigned in excess of the minimum recommended reserve for economic uncertainties (REU)



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Unassigned Fund Balance	-0-	-0-	-0-



Burbank Unified School District Educational Protection Account – EPA Spending Plan 2020-21

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EPA Spending Plan

- Educational Protection Account is an accumulation of new revenues generated by Proposition 30
- The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan.
- The EPA funds are part of the LCFF funding formula which is estimated to be **\$24,217,896** for 2020-21 Fiscal Year
- The District plans to spend 100% on Certificated teacher salaries and related benefits.
- Revenue and Expenditures must be posted on the District website.
- The EPA must be audited by our external auditors



Questions

Comments