



Burbank Unified School District Second Interim Budget 2020-21

Dr. Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



Purpose of Second Interim

- To understand progress on budget from First Interim
- To outline changes made to the district budget since First Interim was presented on December 14, 2020
- To reflect changes from Governor's proposed budget in our Multi-Year Projection
- To determine positive certification of current and two subsequent years in the Multi-Year Projection



General Fund

Second Interim Revenue Assumption

Unrestricted/ Restricted Combined	2020-21 Budget Adoption	2020-21 First Interim	2020-21 Second Interim	Difference Between First and Second Interim +/-
LCFF	\$127,772,729	\$138,872,365	\$138,872,365	\$-0-
Federal	7,236,437	15,798,732	21,419,882	5,621,150
Other State	16,197,898	17,934,854	17,934,854	-0-
Other Local	2,737,143	2,658,538	2,806,761	148,223
Total	\$153,944,207	\$175,264,489	\$181,036,862	\$5,772,373



Second Interim Revenue Differences

LCFF Revenue Changes

- No change - funded at 0% COLA

Federal Revenue Changes

- Additional Federal Funding due to COVID-19
 - ESSER II funding - \$5,610,697
 - Additional ESSER I, Title II and IV funding

State Revenue Changes

- No change

Local Revenue Changes

- Slight change in local revenue

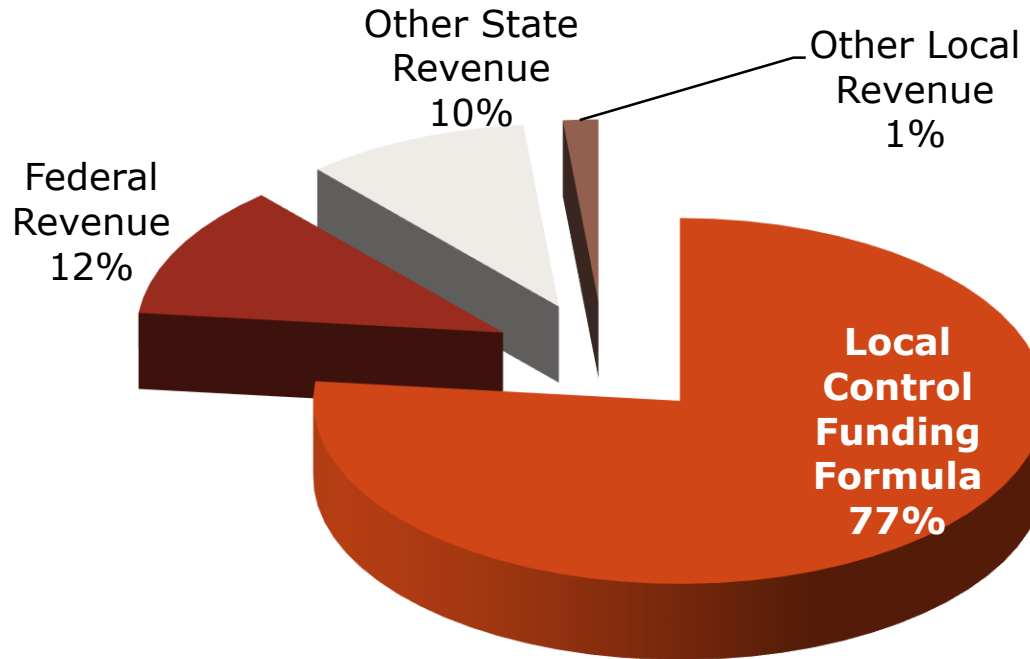


Second Interim Revenue Differences

	2020-21	2021-22	2022-23	Cumulative
Revenue				
LCFF Revenue	\$0.00 M	\$5.5 M ↑	\$2.5 M ↑	\$8.0 M ↑
ESSER II	\$5.61 M ↑	\$0	\$0	
COLA %	0%	3.84%	1.28%	
Unduplicated %	40.06%	37.24%	34.44%	



Second Interim Revenue Summary





General Fund Second Interim Expenditures

Unrestricted / Restricted Combined	2020-21 Budget Adoption	2020-21 First Interim	2001-21 Second Interim	Difference between First & Second Interim +/-
Certificated Salaries	\$72,487,936	\$72,750,343	\$72,311,513	\$ (438,830)
Classified Salaries	28,037,795	28,457,375	27,708,476	(748,899)
Employee Benefits	36,276,748	36,059,964	35,360,963	(699,001)
Books/Supplies	4,322,306	16,331,903	17,154,800	822,897
Services/Operating	18,023,368	20,050,133	20,607,596	557,463
Capital Outlay	161,915	224,594	439,406	214,812
Other Outgo	3,264,514	3,254,004	3,254,004	-0-
Indirect	(792,635)	(669,685)	(580,478)	89,207
Other Adjustments	(9,000,000)	-0-	-0-	-0-
Total:	\$152,781,947	\$176,458,631	\$176,256,280	(202,351)



Second Interim Expenditure Differences

Certificated Salaries - \$(438,830)

- Step and Column changes
- Certificated staff paid out of one-time COVID Funds

Classified Salaries - \$(748,899)

- Step and Column changes
- Support staff paid out of one-time COVID funds

Benefits - \$(699,001)

- Changes with Step and Column and STRS/PERS
- Health and Welfare changes

Materials and Supplies - \$822,897

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

Services - \$557,463

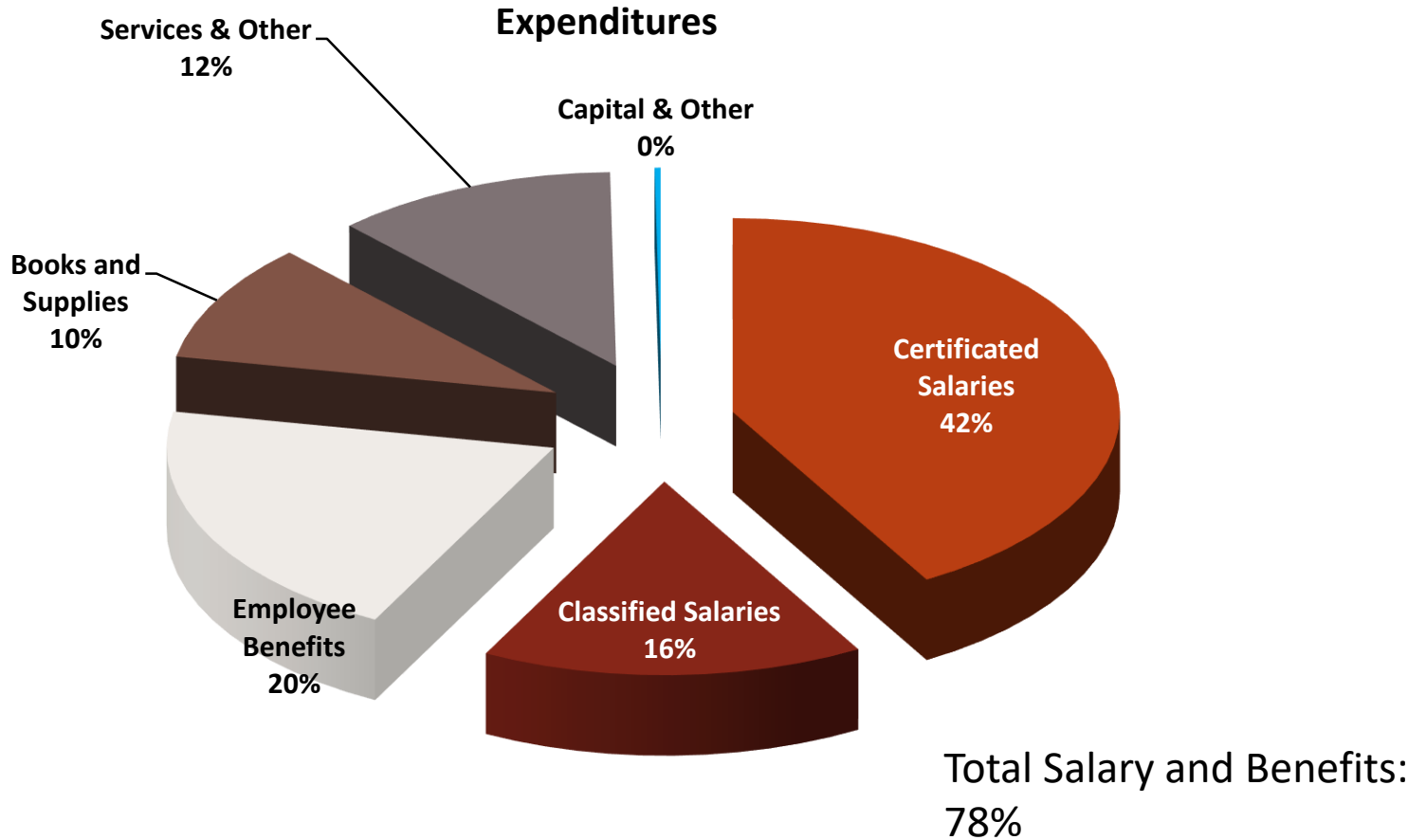
- Savings in utilities due to COVID
- SPED Transportation savings due to COVID
- One time COVID funding expenditures

Capital Outlay - \$214,812

- District wide roofing and electrical repairs



Second Interim General Fund Expenditure Summary





Contribution

Special Education Contribution Changes First Interim to Second Interim

- Salaries and Benefits - (\$315,000)
- Supplies - \$7,000 increase-savings from services was able to be used for necessary materials
- Services – (\$9,000)

	Budget Adoption 2020-21	First Interim 2020-21	Second Interim 2020-21	Difference between First & Second Interim +/-
Special Education	\$21,257,871	\$20,241,279	\$19,924,599	\$ (316,680)
Routine Restricted Maintenance	4,893,582	5,411,806	5,411,806	-0-
District Rentals Revenue	(340,192)	(188,150)	(62,787)	\$125,363
Totals:	\$25,811,261	\$25,464,935	\$25,273,618	\$(191,317)



Contribution

Transfers In/Out

Fund 12 – Child Development and Horace Mann contribution increase from First to Second Interim:

- ATB loss is allowable to be offset by COVID one-time funds

Fund 13 – Child Nutrition Services contribution changes from First to Second Interim

- Slight change in contribution since First Interim

	2020-21 Budget Adoption	2020-21 First Interim	2020-21 Second Interim	Difference between First & Second Interim +/-
Fund 12 – Child Development / Horace Mann LCAP	\$135,846	\$-0-	\$39,408	\$39,408
Fund 12 – Child Development Fund / Horace Mann	850,182	2,245,332	1,277,153	(968,179)
Fund 13 – Child Nutrition	\$18,585	\$1,148,892	1,150,194	1,302
Totals:	\$1,004,613	\$3,394,224	\$2,466,755	\$(927,469)



2020-21 Second Interim Unrestricted General Fund MULTI YEAR PROJECTION

	2020-21	2021-22	2022-23	2023-24
Total Revenues	\$ 142,628,950	\$ 147,178,217	\$ 141,766,957	\$ 142,217,234
Total Expenditure	136,009,332	143,082,128	152,958,959	156,988,336
Net Increase/(Decrease)	6,619,618	4,096,089	(11,192,002)	(14,771,102)
Beginning Balance	9,176,353	15,795,971	19,892,061	8,700,057
Audit Adjustments	-	-	-	-
Ending Balance	15,795,971	19,892,060	8,700,059	(6,071,045)
Components of Ending Fund Balance:				
Non-Spendable - Revolving Cash	25,060	25,060	25,060	25,060
Non-Spendable - Stores	75,000	75,000	75,000	75,000
Other Assignments	3,937,615	3,701,131	1,829,319	1,859,200
3% Reserve for Economic Uncertainties	5,367,204	4,986,843	5,196,708	-
Board Approved Reserve	6,391,092	11,104,026	1,573,972	
Unassigned/Unappropriated				(8,030,305)
Unrestricted Salaries and Benefits % of Exp.	71.72%	72.31%	71.77%	71.03%
Unrestricted Salaries and Benefits % of Rev.	68.40%	70.30%	77.43%	78.40%



2020-21 Second Interim

Any questions?



Burbank Unified School District Fiscal Stabilization Plan

Matt Hill, Superintendent

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Fiscal Stabilization Plan as of First Interim

	2020-21	2021-22	2022-23
Management	\$423,000	\$423,000	\$423,000
• Program Specialist			
• Supervisor M&O			
• Assistant Principal – Miller Elementary			
Certificated	\$966,000	\$966,000	\$966,000
• Elementary PE Teachers – 5.0 FTE			
• Elementary Music Teachers – 3.0 FTE			
• TOSA – 2.0 FTE			
• Assistive Tech TOSA - .20 FTE			
• Increase Class Size	\$1,464,593	\$1,464,593	\$1,464,593
• Teacher Single Subject – 10.0 FTE			
• Teacher Multiple Subject – 3.0 FTE			
Classified	\$195,630	\$195,630	\$195,630
• District Office Attendance Technician – 1.0 FTE			
• Tech Support Specialist I – 1.0 FTE			
• Employee Benefits Tech - .50 FTE			
Move Pre-Service day to Supplemental Funding	\$200,000	\$800,000	\$800,000
Reduce Deferred Maintenance	\$400,000	\$400,000	\$400,000
Reduce Career Tech Ed Program	\$250,000	\$250,000	\$250,000
Total Reductions as of First Interim	\$3,899,223	\$4,499,223	\$4,499,223



COVID One-Time Funding

Personnel Utilizing COVID One-Time Funding	2020-21
Certificated (Salary and Benefits)	\$2,705,802
• Nurses	
• Curriculum Specialists	
• ELD Specialists	
• Student Services	
• RTI Intervention Specialist	
• 1 ½ pre-service training days	
Classified (Salary and Benefits)	\$1,300,712
• Media Tech Specialists	
• LVN/Health Aides	
• At-Risk Specialists	
• PE Aides	
• COVID related personnel in Student Services	
• COVID related personnel in Human Resources	
Total General Fund Savings 2020-21	\$4,006,514



COVID One-Time Funding

Personnel Utilizing COVID One-Time Funding	2021-22
Certificated (Salary and Benefits)	\$2,116,518
<ul style="list-style-type: none"> Nurses 14 FTE for class size reduction 	
Classified (Salary and Benefits)	\$248,863
<ul style="list-style-type: none"> LVN/Health Aides COVID related personnel in Human Resources 	
Total General Fund Savings 2021-22	\$1,867,655

- Movement of expenditures from Unrestricted to Restricted funds provides relief to the General Fund
- COLA has been projected to change
 - From 0% COLA to 1.28% COLA
- All this change allows Burbank USD to meet it's required 3% reserve for economic uncertainty in the current and two subsequent fiscal years
- This change is only one-time. Expenditures will return to unrestricted funds in 2021-22 and 2022-23 when the funds expire
- This allows for time for future planning



2020-21 Proposed Reductions for Fiscal Stability

Any questions?