



# Burbank Unified School District 2019-2020 Second Interim Budget

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# 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 9 – LACOE is aware of our board meeting date and provided an extension.
<b>Second Interim</b>	<b>Same as above but for period July 1 to January 31</b>	<b>On or before March 16 - LACOE is aware of our board meeting date and provided an extension.</b>
Unaudited Actuals	Details actual ending balances, all revenues and expenditures for year ended June 30	On or before September 15



# General Fund

## Second Interim Revenue Adjustments

Unrestricted / Restricted Combined	2019-20 Budget Adoption	2019-20 First Interim	2019-20 Second Interim	Difference Between First and Second Interim +/-
LCFF	\$138,940,768	\$138,545,355	\$138,545,355	\$0
Federal	5,785,392	6,113,655	6,124,072	10,417
Other State	14,498,333	16,576,067	17,210,550	634,483
Other Local	2,580,721	7,087,431	7,827,695	740,264
<b>Total</b>	<b>\$161,805,214</b>	<b>\$168,322,508</b>	<b>\$169,707,672</b>	<b>\$1,385,164</b>



# First Interim to Second Interim Revenue Differences

## LCFF Revenue Changes

- No changes in LCFF

## Federal Revenue Changes

- Additional Title I funding

## State Revenue Changes

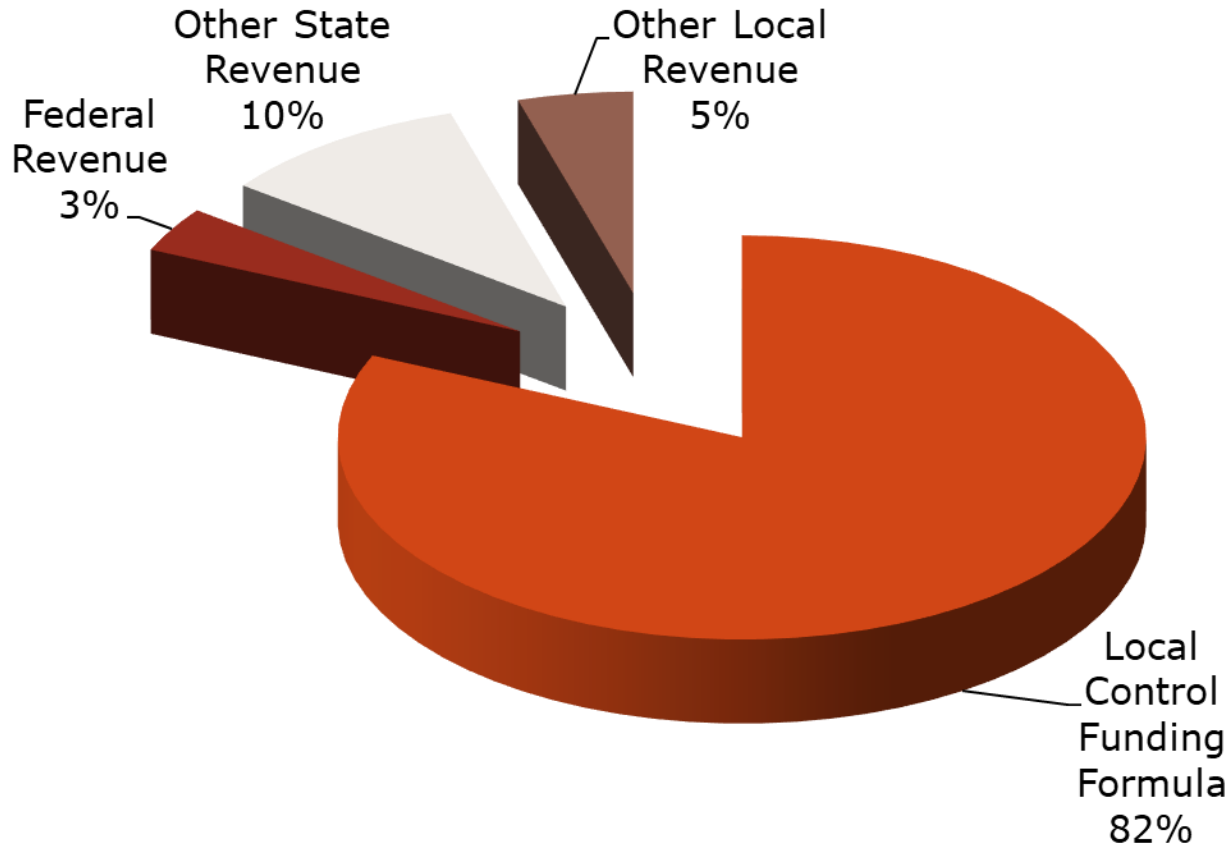
- Adjustment to the AB602 – State Special Education Funding Formula. Receiving an additional \$634,483 in ongoing SPED funding

## Local Revenue Changes

- Donations and Gifts - \$740,264



# Second Interim Revenue Summary





# General Fund Second Interim Expenditures Adjustments

Unrestricted / Restricted Combined	2019-20 Budget Adoption	2019-20 First Interim	2019-20 Second Interim	Difference Between First and Second Interim +/-
Certificated Salaries	\$75,008,762	\$75,187,220	\$75,402,712	\$215,492
Classified Salaries	28,118,072	28,566,987	28,501,846	(65,141)
Employee Benefits	37,989,620	37,799,395	37,720,680	(78,715)
Books/Supplies	3,291,302	9,584,340	9,792,782	208,442
Services/Operating	15,614,550	18,985,894	19,642,253	656,359
Capital Outlay	186,875	276,936	315,603	38,667
Other Outgo	2,811,487	3,063,591	2,796,575	(267,016)
Indirect	(896,690)	(\$911,039)	(895,467)	15,572
Other Adjustments				
<b>Total:</b>	<b>\$162,123,978</b>	<b>\$172,553,324</b>	<b>\$173,276,984</b>	<b>\$723,660</b>



# Second Interim Expenditure Differences

## **Certificated Salaries**

- Step and Column increases
- Additional hours, Sub Time and 0.5 FTE

## **Classified Salaries**

- Decrease due to vacancies

## **Benefits**

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

## **Materials and Supplies**

- Expenditures to match gifts and donations revenue

## **Services**

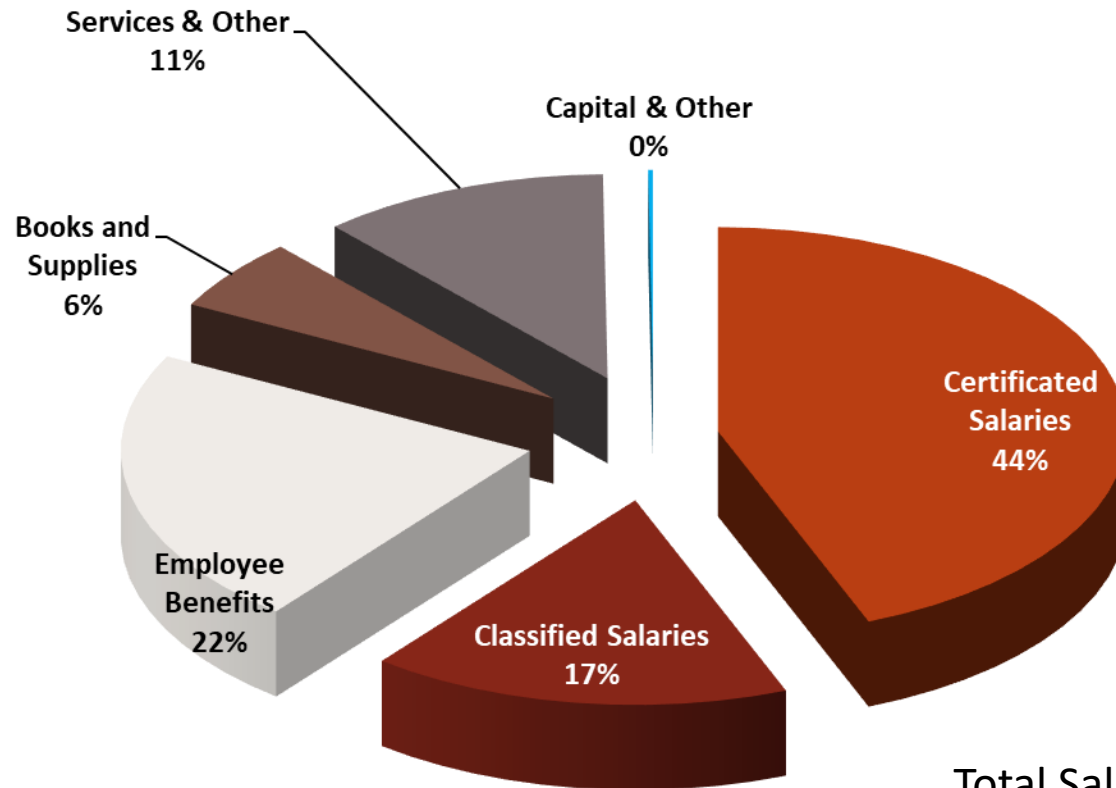
- Contracted services for Special Education needs
- Expenditures to match gifts and donations revenue

## **Capital Outlay**

- Repairs and equipment purchases



# 2019-20 Second Interim Expenditure Summary



Total Salary and Benefits:  
83%





# Contribution

## Special Education Contribution Increase from First Interim to Second Interim Budget

- Certificated Salaries – \$77,908
- Classified Salaries – (\$13,342)
- Benefits – (\$4,789)
- Supplies (\$195)
- Services - \$312,428 – due to NPA/NPS, consultants
- Excess Costs - \$3,396
- Additional Revenue which reduces the contribution due to increase in AB602 per ADA - \$634,483

	Budget Adoption 2019-20	First Interim 2019-20	Second Interim 2019-20	Difference Between First and Second Interim + / (-)
Special Education	\$18,850,982	\$20,606,314	\$20,347,237	(\$259,077)



# Contribution

## Fund 12 – Child Development and Horace Mann Contribution Changes from First Interim to Second Interim

### Significant Contributors to Changes:

- Revenues increased by \$46,544 for Horace Mann
- Revenues less than expected by \$245,053 for MHS & ATB due to declining enrollment
- Expenditures down by \$217,166

	2019-20 Budget Adoption	2019-20 First Interim	2019-20 Second Interim	Difference Between First and Second Interim +/-
Fund 12 – Child Development / Horace Mann LCAP	\$182,075	\$182,075	\$159,711	(\$22,364)
Fund 12 – Child Development Fund / Horace Mann	\$306,860	\$666,571	\$650,687	(\$15,884)
<b>Totals:</b>	<b>\$415,507</b>	<b>\$848,646</b>	<b>\$810,398</b>	<b>(\$38,248)</b>

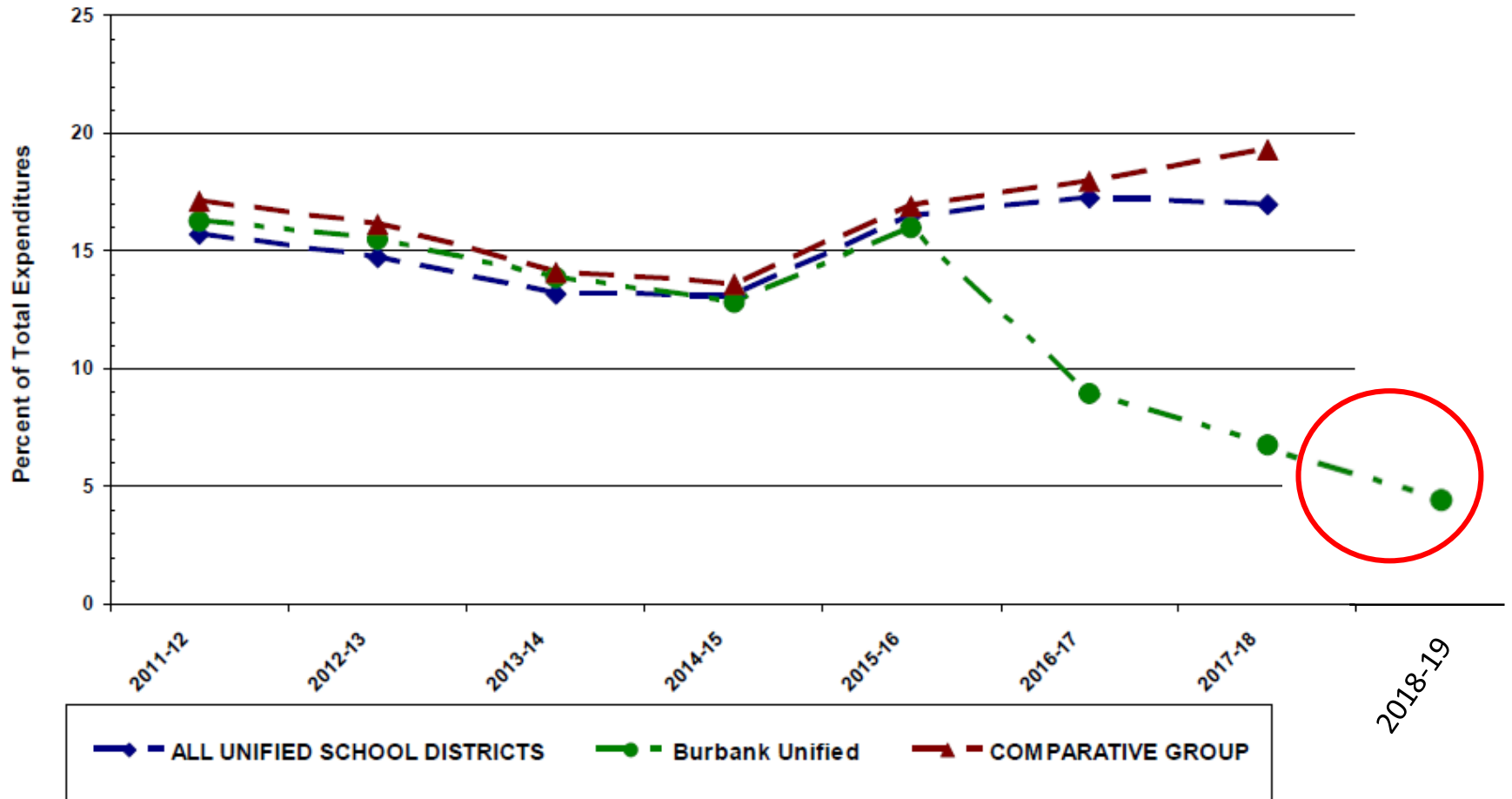


# General Fund Multi-Year Projection

	2019-2020	2020-2021	2021-2022
Beginning Fund Balance	\$11,917,704	\$6,945,025	\$7,115,803
Revenue	169,707,672	170,703,752	174,256,118
Expense	174,680,354	170,532,975	173,133,833
Non-Spendable	100,060	100,060	100,060
CSEA Job Study	390,000	390,000	390,000
Vacation Liability			272,028
Restricted	497,505	1,509,752	1,509,752
Reserve (REU) 3%	5,240,410	5,115,989	5,194,015
Board REU up to 3%	717,049	-0-	772,233
Unassigned Fund Balance	-0-	-0-	-0-
<b>Fiscal Stabilization Plan</b>	<b>-0-</b>	<b>(\$3,844,105)</b>	<b>(\$5,445,867)</b>



# Historic Percentage of Unrestricted Net Ending Balance to Total Expenditures, Transfers and Other Uses



Source - 2019 CADIE Report, School Services with 2018-19 update by the Business Office



# 2019-2020 Second Interim

**Any questions?**