
2024-2025

BUSD LOCAL CONTROL & ACCOUNTABILITY PLAN
(LCAP)

LCFF BUDGET OVERVIEW



BURBANK
UNIFIED SCHOOL DISTRICT



24-25 FIRST INTERIM TOTAL LCFF BUDGET

OVERVIEW OF LCFF FUNDING IN BURBANK UNIFIED



BUDGET CYCLE

BUDGETING FOR SCHOOL DISTRICTS IS A CONTINUOUS, YEAR-ROUND PROCESS



BURBANK
UNIFIED SCHOOL DISTRICT



First Interim

On or before December 15

Actual revenues and expense July 1 to October 31 with projections for remainder of current and two future fiscal years

Unaudited Actuals

On or before September 15

Details actual ending balances, all revenues and expenditures for the fiscal year ended June 30

Adopted Budget

On or before July 1

Details spending plan of district and includes estimated actual ending balances for prior fiscal year

Second Interim

On or before March 15

Actual revenues and expense July 1 to January 31 with projections for remainder of current and two future fiscal years

BUDGET CYCLE MULTIYEAR ASSUMPTIONS



BURBANK
UNIFIED SCHOOL DISTRICT

Revenues

- Used Department of Finance Statutory COLAs and BUSD ADA projections to determine LCFF Revenue in the out years
- Removed one time restricted funding in the out years (ex.Arts & Media Block Grant)

Certificated & Classified Salaries

- Factored in Step & Column projected increases
- Factored in Fiscal Stabilization Plan position changes

Benefits

- Associated changes with Certificated and Classified changes
- 7% assumed increase in H&W
- Factored in statutory benefits increase (PERS) in the out years for Classified staff

Other

- Joint Powers Authority (JPA) increases in the out years
- Contribution on GF to Retiree Benefits Fund (previously had been paid for out of a Trust)
- Etc.



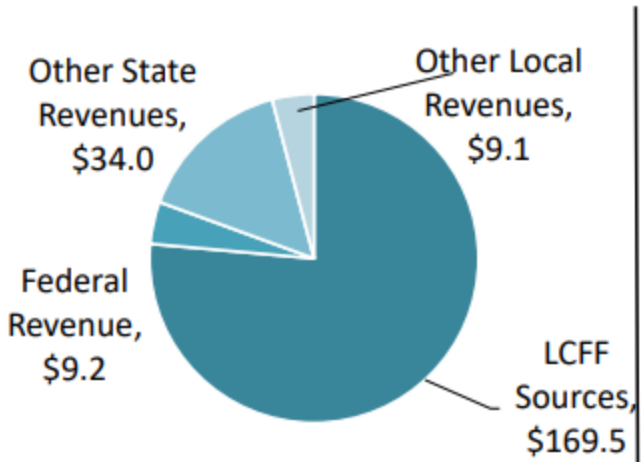
BUDGET CYCLE MULTIYEAR PROJECTION (GENERAL FUND)



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UNIFIED SCHOOL DISTRICT

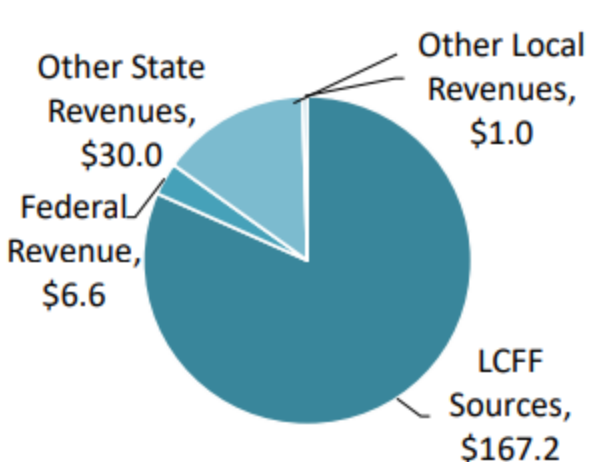
	2024-2025	2024-2025	2025-2026
Revenue	\$172,378,129.00	\$176,387,101.47	\$180,548,082.06
Expenses	\$138,265,009.00	\$142,334,924.86	\$145,733,182.98
Transfers Out	-\$43,046,699.00	-\$44,460,055.46	-\$45,655,490.69
Excess/(Deficit)	-\$8,933,579.00	-\$10,407,878.84	-\$10,840,591.61
Beginning Fund Balance	\$37,700,342.95	\$28,766,763.95	\$18,358,885.11
Ending Fund Balance	\$28,766,763.95	\$18,358,885.11	\$7,518,293.50
Fund Balance Breakdown			
Non Spendable (Revolving Cash)	\$100,060.00	\$100,060.00	\$100,060.00
Vacation Liability	\$400,000.00	\$400,000.00	\$400,000.00
LCAP Assigned Supplemental	\$524,000.00	\$0.00	\$0.00
Reserve for Economic Uncertainties (3%)	\$7,175,630.00	\$6,721,361.20	\$6,735,566.57
Board Reserve for Economic Uncertainties up to 3%	\$7,175,630.00	\$6,721,361.20	\$282,666.92
Unassigned/Unappropriated	\$13,391,443.96	\$4,418,434.96	\$0.00

Revenues (in millions)



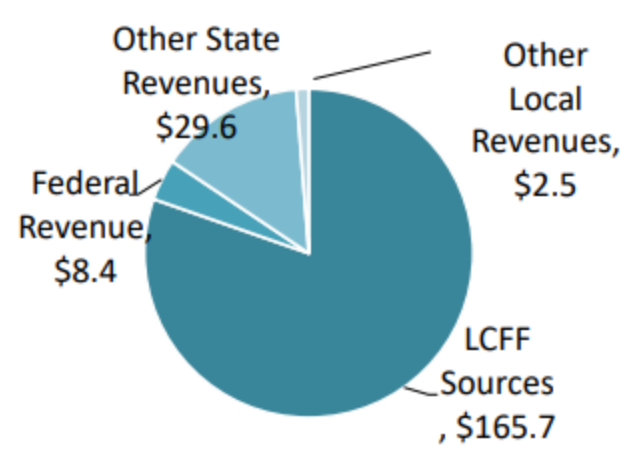
\$221.7M

Unaudited Actuals 2023-2024



\$204.7

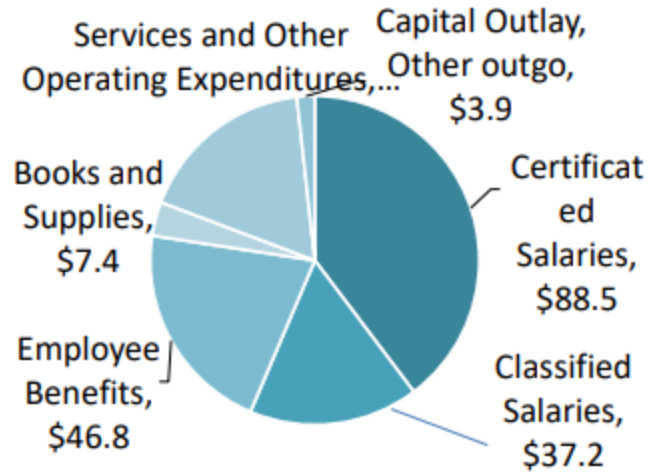
Adopted Budget 2024-2025



\$206.2

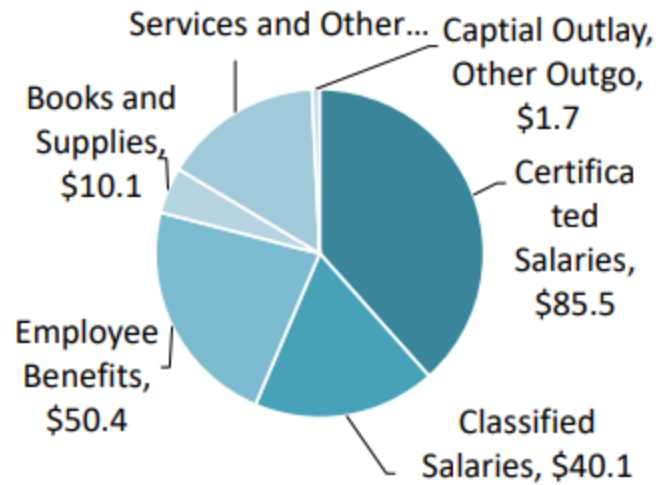
First Interim 2024-2025

Expenditures (in millions)



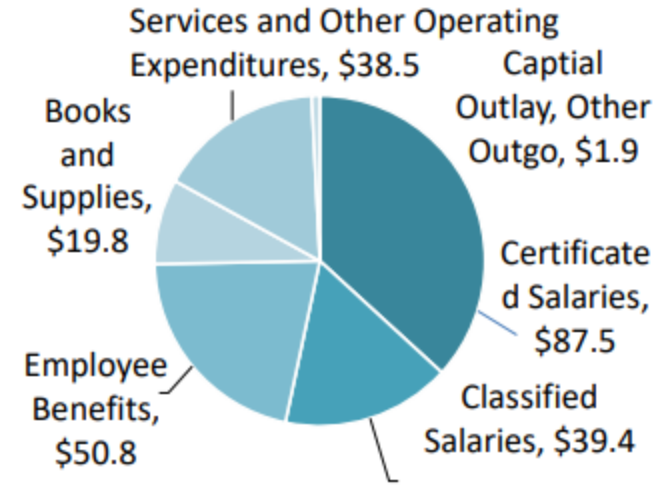
\$222.9

Unaudited Actuals 2023-2024



\$222.7

Adopted Budget 2024-2025



\$237.7

First Interim 2024-2025

Expenditure Drivers



PERS and STRS

	2024-25	2025-26	2026-27
PERS	27.05%	27.60%	28.00%
STRS	19.10%	19.10%	19.10%



Miscellaneous Assumptions

	2023-24	2024-25	2025-26
Unemployment Insurance Rate	0.05%	0.05%	0.05%
Health Insurance Increase	7.00%	7.00%	7.00%
California CPI	3.23%	2.86%	2.81%



LCAP SUPPLEMENTAL BUDGET OVERVIEW

OVERVIEW OF LCAP SUPPLEMENTAL BUDGET & PLANNING BUDGET FOR THE 2024-2025 SCHOOL YEAR

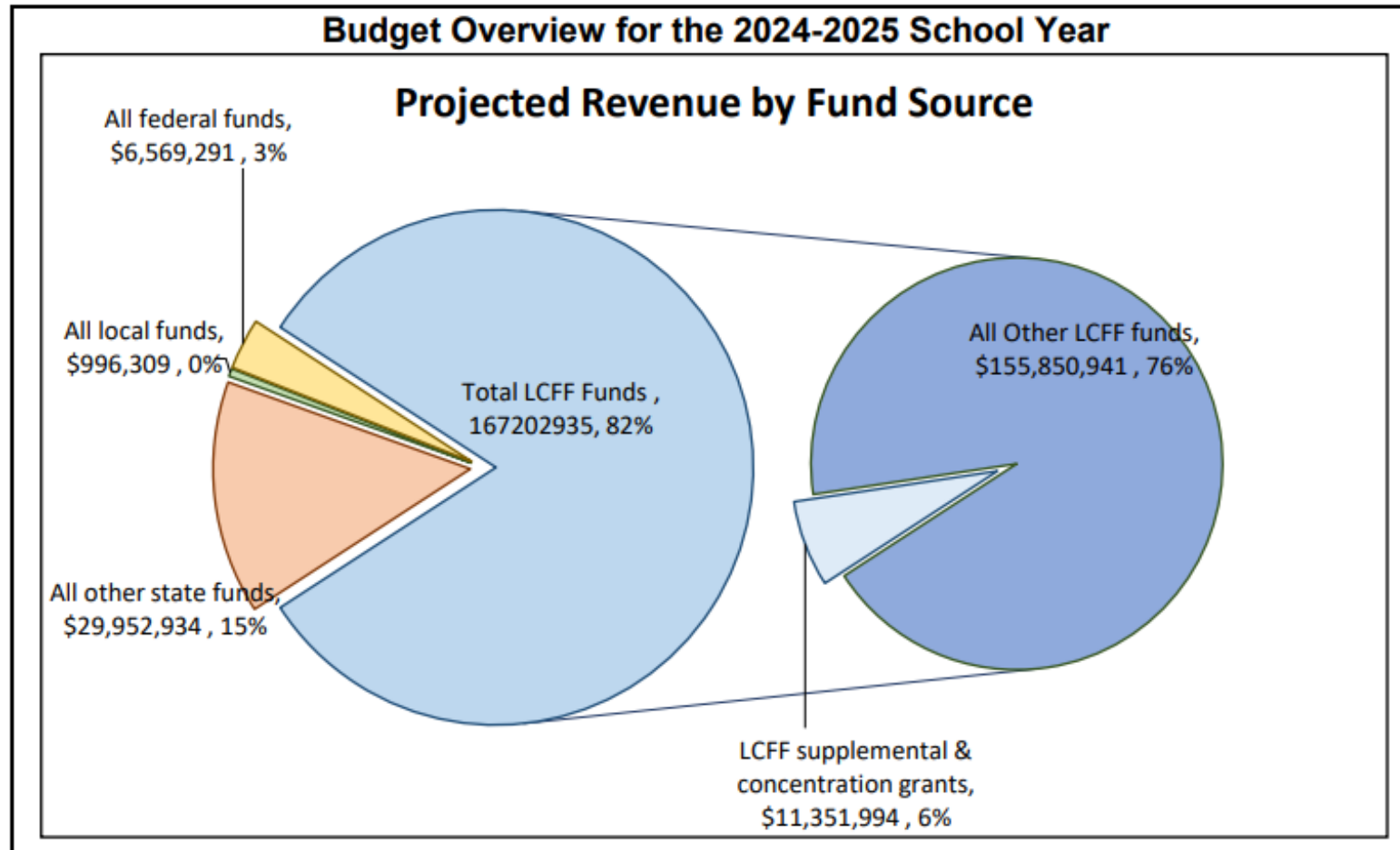


LCFF Overview pertaining to LCAP (Supplemental Funds)

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

2023-2024 SUPPLEMENTAL BUDGET OVERVIEW



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

Schools	Total Enrollment	F & R Meal Program	Foster	Homeless	English Learners	Total Unduplicated Count
2024-2025						
Elementary Schools	5828	1852	6	15	953	2248
Middle Schools	3314	1123	2	11	339	1247
High Schools	5006	1574	7	28	500	1858
BUSD	14173	4549	16	54	1792	5361
2023-2024						
Elementary Schools	5396	1441	7	13	865	1958
Middle Schools	3239	1023	5	5	311	1269
High Schools	5143	1470	9	21	439	1832
BUSD	14241	4127	25	42	1717	5319
2022-2023						
Elementary Schools	5861	1787	9	14	873	2172
Middle Schools	3290	1133	10	5	262	1226
High Schools	5184	1643	10	19	413	1842
BUSD	14370	4573	29	38	1550	5251

UNDUPLICATED PUPIL COUNT

Students only count once regardless of if they are included in multiple categories



BURBANK
UNIFIED SCHOOL DISTRICT

FIRST INTERIM 24-25 SUPPLEMENTAL BUDGET SUMMARY



LCAP Goals	Budgeted	First Interim
Goal 1 – Instructional Services	\$9,650,210	\$9,552,096
Goal 2 – Educational Services	\$2,371,360	\$2,415,300
Goal 3 – Personnel Services	\$179,926	\$195,394
Total Projected Expenditures	\$12,201,496	\$12,168,518
Carry Over from 2023-2024	\$1,190,109	\$1,190,109
Projected Revenue for 2024-2025	\$11,351,994	\$11,351,994
Projected Carryover for 2024-2025	\$340,607	\$373,585

24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



**COVID-19 Funds
Allowed BUSD to
accumulate carryover
dollars in our LCAP
Budget through
LCFF Supplemental
Funds.**

■ 2021-22 Carryover	\$3,265,474
■ 2022-23 Carryover	\$2,107,723
■ 2023-24 Carryover	\$1,190,109
■ 2024-25 Projected Revenues	\$11,351,994
■ 2024-25 Projected Expenditures	\$12,168,518
■ 2024-25 Projected Carryover	\$373,585
■ 2025-26 Potential Revenues	\$11,351,994
■ 2025-26 Potential Expenditures	\$12,201,496
■ 2025-26 Ending Balance (Carryover)	- \$475,917

**Burbank Unified
will have to cut
at least \$500,000
from the LCAP
in 2025-2026**

ACTION ITEMS PROPOSED FOR ADJUSTMENT -\$2,004,466



Action Item	Reduction	Notes
Secondary Summer School	\$30,000	Reduce Funding
Hanover Research Group	\$60,000	Remove funding for Mental Health Survey
DEI Consultant	\$47,000	Remove from Supplemental Funding
Paraeducators Dual Immersion Program	\$163,000	Remove from Supplemental Funding
Elementary Curriculum Specialists (2 FTE)	\$278,446	Restructure position to be AP
Elementary Intervention Specialists (11 FTE)	\$1,036,020	Remove from Supplemental Funding
Elementary Response to Intervention (RTI)	\$85,000	Reduce Funding and FTE
Interpretation Services/Translators	\$75,000	Reduce Funding & Hours
DEI Collaboration Time for School Leads	\$10,000	Reduce Funding & Hours
ELD Instructional Supports for Staff and Materials	\$220,000	Remove from Supplemental Funding

24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



Reallocation of Funds

- We have to reduce the budget by at least \$500,000.
- We are reducing the budget by \$2,004,466

We will have \$1,504,466 to be reallocated in the LCAP

Budgeting for New Expenditures	Total Allocations \$1,440,380
Elementary Assistant Principals (Miller & Jefferson)	\$262,540
Elementary SOAR Intervention Specialist (1 FTE for 9 schools)	\$95,000
Elementary SOAR Intervention Specialists (Miller & Jefferson)	\$190,000
Elementary Behavior Interventionists (7 Positions in addition to two existing)	\$763,735
Outdoor Science School Support Funding	\$20,000
Secondary Behavior Interventionist (1 additional FTE)	\$109,105



APPENDIX

24-25 LCAP INDIVIDUAL ACTION ITEMS

UPDATED PROJECTIONS ON BUDGET EXPENDITURES AT FIRST INTERIM



24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



Goal Action Items	Budgeted	1 st Interim
Elementary Class Size Reduction Grades 4 and 5 (Eight 0.25 FTEs)	216,538	\$218,879
Elementary ELD Specialists (4 FTEs)	604,561	\$573,684
Elementary ELD Instructional Assistants (20 positions)	464,193	\$430,616
Dual Immersion Teacher Cost Share (up to 39%)	627,034	\$700,700
Dual Immersion Instructional Assistants (8 positions)	163,845	\$163,363
Secondary Designated ELD Teachers	690,004	\$633,268
Interpreters for Second Language Learner Parents	153,102	\$74,834
Professional Development Day Costs for All Teachers (1 ½ Days)	1,000,000	\$19,917
Induction PD Teacher on Special Assignment (0.2 FTE)	26,561	\$1,000,000
Elementary Response to Intervention for Reading/Language Arts and Math	548,376	\$530,380
Middle School Psychologist (2.0 FTEs)	358,485	\$358,721
Behavior Specialists (2.0 FTEs)	202,555	\$294,326

24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



Goal Action Items Continued	Budgeted	1 st Interim
English Learner Program – Minimum Program Requirements*	1,533,613	\$1,527,885
Full-Time Curriculum Specialists for all Elementary Schools (11 FTEs)	1,531,456	\$1,508,679
Library Coordinators at Elementary Schools (6.94 - FTEs)	448,746	\$422,239
Twice Exceptional Students (GATE Unduplicated)	10,000	\$10,000
Elementary ELD Instructional Supports (staff and/or materials)	220,034	\$212,547
Secondary Sheltered ELD Sections (Social Studies and Science)	439,473	\$500,423
ELD Instructional Assistants, Secondary (5 FTE)	100,000	\$100,000
Culturally Responsive Pedagogy PD (K-12 PLCs in ELA & Math)	125,000	\$125,000
RTI Assessment Programs (i-Ready Assessment & School City)	146,634	\$146,634

24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



Goal 2 Continued Action Items	Budgeted	1 st Interim
Monterey Teachers (5 FTEs)	555,012	\$572,384
FSA School Based Counseling Program for All Schools	131,500	\$147,551
Secondary Credit Recovery (Summer School & Apex Platform)	130,000	\$130,000
Elementary At-Risk Intervention Specialists (11 FTEs)	1,036,020	\$1,028,044
Student Services Attendance Specialist Foster/Homeless (1 FTE)	52,543	\$52,739
School Climate & Mental Health Survey Fall 2024 and Spring 2025 (Hanover)	116,279	\$116,279
SOAR Program Staffing (CDS) (1 teacher; 1 para; 2 specialists)	350,006	\$368,302

24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



Goal 3 Action	Budgeted	1st Interim
Diversity, Equity, & Inclusion (DEI) Consultant (PD Planning with Leads & Admin)	46,935	\$0
DEI Site Teacher Lead Stipends (2-3 per site)	97,983	\$110,950
DEI Site Lead Collaboration	35,008	\$30,444

LCAP RESOURCES

- **BUSD LCAP Website:** <https://www.burbankusd.org/lcap>
- **California School Dashboard:** <https://www.caschooldashboard.org/>
- **California Department of Education's LCFF Site** <http://www.cde.ca.gov/fg/aa/lc>
- **California Department of Education LCFF Frequently Asked Questions**
<https://www.cde.ca.gov/fg/aa/lc/lcfffaq.asp>
- **Ed100:What is an LCAP?** <https://ed100.org/blog/lcap-hub>
- **California PTA LCAP/LCFF Information** <https://capta.org/focus-areas/lcflcap/>