

**Burbank Unified School District
Fiscal Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Maricela Salinas, Director, Fiscal Services

PREPARED BY: Maricela Salinas, Director, Fiscal Services

SUBMITTED BY: Cheretta Wade, Administrative Secretary II, Business Services

DATE: June 18, 2026

SUBJECT: 2026-2027 Budget Presentation

Background:

The Burbank Unified School District must prepare an annual budget for the fiscal year July 1 through June 30 which must be reviewed and approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

Discussion/Issues:

The Board of Education will conduct a public hearing on the 2026-2027 Budget of the District for the year ending June 30, 2027. Final Adoption will be on June 25, 2026 as required by Education Code Section 42103 and 52062.

Fiscal Impact: (if any)

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory timelines would lead to the County withholding funding until it is received, including payroll.

Recommendation:

Marcela Salinas, Director, Fiscal Services, and Jason Hasty Interim Assistant Superintendent, Business Services will report on the District's 2026-2027 Proposed Budget, as presented.

Burbank Unified School District
25-26 Estimated Actuals
26-27 Budget Adoption

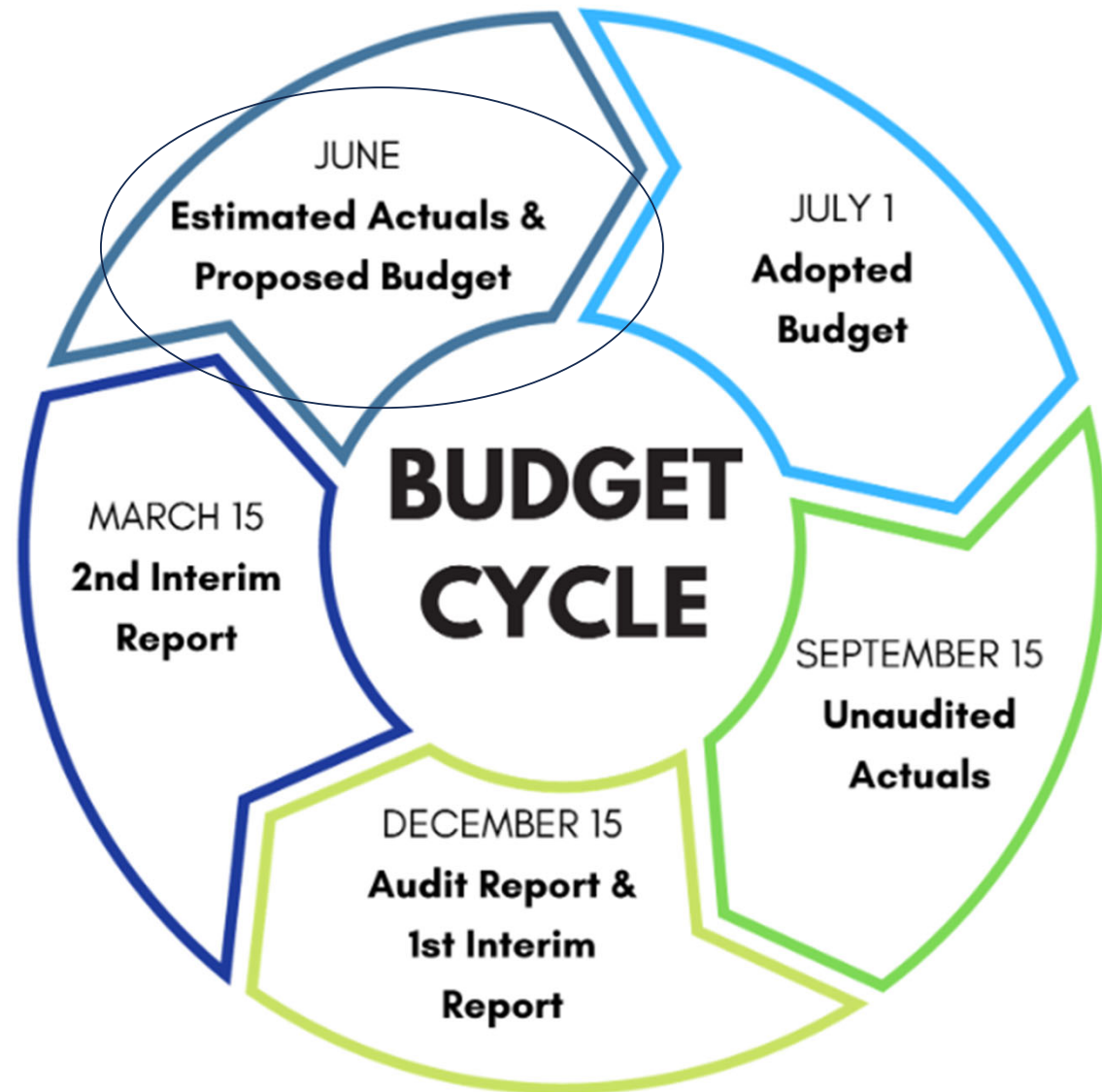
Prepared by Maricela Salinas, Director of Fiscal

Dr. Jason Hasty, Assistant Superintendent,
Business Services

June 18, 2026



Where are we now?



Certification

The budget is presented at the required public hearing on June 18, 2026, with adoption scheduled for June 25, 2026.

The 2026-27 Adopted Budget is certified by the Governing Board on Form CB and submitted to the Los Angeles County Office of Education for review and approval.

The County Office of Education reviews the Adopted Budget and approves, conditionally approves, or disapproves it.

Revenue Assumptions

- LCFF revenue reflects the Governor's May Revision and 4.31% combined LCFF (including 1.44% augmentation).
- Continued enrollment and ADA stabilization efforts - 1.2% decline over last 5 years
- Federal and state categorical revenues budgeted based on currently approved allocations.
- One-time revenues are excluded from ongoing budget planning assumptions.
- Local revenues remain generally stable.

Expenditure Assumptions

- Step-and-column movement - 1.5% annual increase
- Pension rates stable to declining (STRS 19.10%, PERS 26.4%); H&W capped at \$16,750/FTE; ongoing increases in utilities and operational costs..
- Non-recurring legal and capital-related expenditures from 2025-26 are not assumed to continue.
- Continued alignment of staffing and program expenditures with student enrollment and fiscal priorities.

Assumptions

26-27 Budget Key Budget Outlook

26-27 Budget

- General Fund revenues projected at **\$231.9 million**, an increase of **\$10.5 million (4.8%)** over Estimated Actuals.
- General Fund expenditures projected at **\$230.8 million**, an increase of **\$1.5 million (0.6%)**.
- Combined General Fund budget remains near break-even with a projected net decrease in fund balance of **\$643,559**.
- Unrestricted General Fund continues to experience structural deficit spending of approximately **\$3.8 million**.
- Ending combined fund balance projected at **\$38.0 million**, maintaining required reserve levels.

Bottom Line: The 2026-27 Adopted Budget reflects improved revenue assumptions from the May Revision, expenditure controls, and continued progress toward long-term fiscal stability while maintaining required reserves.

General Fund (Combined)	2025-26 EA	2026-27 BA	\$ Change	%
Total Revenues	\$221,336,116	\$231,861,685	\$10,525,569	4.8%
Total Expenditures	\$229,284,528	\$230,755,244	\$1,470,716	0.6%
Excess (Deficiency) before Other Uses	(\$7,948,412)	\$1,106,441	\$9,054,853	
Transfers Out	(\$2,000,000)	(\$1,750,000)	\$250,000	-12.5%
Net Increase (Decrease) in Fund Balance	(\$9,948,412)	(\$643,559)	\$9,304,853	
Beginning Fund Balance	\$48,586,013	\$38,637,601		
Ending Fund Balance	\$38,637,601	\$37,994,042	(\$643,559)	-1.7%

General Fund Combined EA vs BA

2026-27 Adopted Budget	Unrestricted	Restricted	Combined
Total Revenues	\$183,284,053	\$48,577,632	\$231,861,685
Total Expenditures	\$144,175,130	\$86,580,113	\$230,755,244
Transfers Out	(\$1,750,000)	\$0	(\$1,750,000)
Contributions (net)	(\$41,109,278)	\$41,109,278	\$0
Net Increase (Decrease)	(\$3,750,355)	\$3,106,797	(\$643,559)

Unrestricted vs. Restricted

Revenues

Revenue Source	2025-26 EA	2026-27 BA	\$ Change	%
LCFF Sources (8010-8099)	\$171,000,278	\$176,169,439	\$5,169,161	3.0%
Federal Revenue (8100-8299)	\$8,175,655	\$8,635,483	\$459,828	5.6%
Other State Revenue (8300-8599)	\$33,906,558	\$39,090,683	\$5,184,125	15.3%
Other Local Revenue (8600-8799)	\$8,253,625	\$7,966,080	(\$287,545)	-3.5%
Total Revenues	\$221,336,116	\$231,861,685	\$10,525,569	4.8%

Revenue Driver ADA and UPP

Students	2025-26 EA	2026-27 BA
Funded ADA (3-year average)	13,440.58	13,316.76
Current-year ADA (P-2)	13,063.63	12,908.00
Unduplicated Pupil % (UPP)	38.49%	39.38%

*Source: LCFF Calculator

Expenditures

Expenditures by Object (Combined Fund 01)	2025-26 EA	2026-27 BA	\$ Change	%
Certificated Salaries (1000)	\$84,082,646	\$86,344,415	\$2,261,769	2.7%
Classified Salaries (2000)	\$39,332,924	\$39,797,773	\$464,849	1.2%
Employee Benefits (3000)	\$51,250,077	\$52,116,438	\$866,361	1.7%
Books and Supplies (4000)	\$6,467,317	\$8,010,822	\$1,543,505	23.9%
Services and Other Operating (5000)	\$44,372,124	\$43,925,323	(\$446,801)	-1.0%
Capital Outlay (6000)	\$1,602,158	\$81,000	(\$1,521,158)	-94.9%
Other Outgo (7100-7299, 7400-7499)	\$2,939,713	\$1,567,236	(\$1,372,477)	-46.7%
Transfers of Indirect Costs (7300)	(\$762,431)	(\$1,087,763)	(\$325,332)	42.7%
Total Expenditures	\$229,284,528	\$230,755,244	\$1,470,716	0.6%

Description	2025-26 Estimated Actuals	2026-27 Adopted Budget	Change
Total Contribution to Restricted Programs	\$45.6 Million	\$41.1 Million	(\$4.5 Million)
Special Education	~\$41.1 Million	~\$37.1 Million	(\$4.0 Million)
Routine Restricted Maintenance (RRM)	\$7.0 Million	\$7.0 Million	No Significant Change
Redevelopment Pass-Through Offset	(\$2.3 Million)	(\$2.9 Million)	600,0000
Net Change in Contributions	—	—	(9.9%) Decrease

Unrestricted General Fund Contributions to Restricted Programs

Metric	2026-27 Budget
Reserve for Economic Uncertainties	\$6,975,160
State Minimum Requirement	3.00%
District Reserve Policy	6.00%
Total Available Reserves (Assigned + Reserve)	\$16,021,272
Total Available Reserve Percentage	6.9%

Reserve

Total Available Reserves (Fund 01)	2026-27	2027-28	2028-29
1) Assigned Fund Balance	\$9,046,112	\$4,603,315	\$28,834
2) Unassigned Fund Balance (incl. REU)	\$6,975,160	\$7,060,020	\$7,163,357
3) Total Assigned and Unassigned (1 + 2)	\$16,021,272	\$11,663,335	\$7,192,191
4) Minimum Recommended REU	\$6,975,160	\$7,060,020	\$7,163,357
5) Amount Exceeding Minimum REU (3 - 4)	\$9,046,112	\$4,603,315	\$28,834
Total Available as % of Expenditures and Other Uses	6.9%	5.0%	3.0%

Reserves: MYP

	Staffing Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2023-24)	120,788,084.90	135,428,913.87	89.2%
Second Prior Year (2024-25)	117,202,661.34	136,363,657.81	85.3%
First Prior Year (2025-26)	123,761,366.00	145,116,149.58	85.3%
Historical Average Ratio:			86.8%

General Fund Staffing Ratio

Fiscal Stabilization Plan: Targets



Year	Total Impact
2026-27	\$2.0M
2027-28	\$9.0M
2028-29	\$9.5M

Unrestricted General Fund	2026-27	2027-28	2028-29
Beginning fund balance	\$19,816,627	\$17,566,272	\$19,958,335
Operating deficit, before plan	(\$3,750,355)	(\$4,357,937)	(\$4,471,144)
Stabilization actions realized ($\approx$ 75% of target)	\$1,500,000	\$6,750,000	\$7,125,000
Operating result, after plan	(\$2,250,355)	\$2,392,063	\$2,653,856
Ending fund balance	\$17,566,272	\$19,958,335	\$22,612,191
Available reserves, % of expenditures	7.6%	8.5%	9.5%

Three-Year Fiscal Stabilization Targets

Fiscal Stabilization Strategy	2026-27	2027-28	2028-29
Staffing Reductions through Attrition and, if Necessary, Position Reductions	\$0	\$1,000,000	\$1,000,000
SERP & Strategic Workforce Restructuring	\$0	\$3,000,000	\$3,000,000
Hiring Freeze & Vacancy Control	\$500,000	\$750,000	\$750,000
Special Education Cost Containment & Contract Reductions	\$500,000	\$1,500,000	\$1,500,000
LCAP Funding Alignment & Categorical Maximization	\$250,000	\$1,000,000	\$1,000,000
Administrative & Organizational Efficiencies	\$250,000	\$500,000	\$500,000
Attendance Improvement & Revenue Enhancement	\$250,000	\$500,000	\$750,000
Facility Use, Developer Fees & Revenue Strategies	\$100,000	\$250,000	\$500,000
Operational, Utility & Contract Efficiencies	\$150,000	\$500,000	\$500,000
Annual Stabilization Impact	\$2.0M	\$9.0M	\$9.5M

Unrestricted Structural Deficit and Reserve Recovery

Unrestricted General Fund	2026-27	2027-28	2028-29
Beginning fund balance	\$19,816,627	\$17,566,272	\$19,958,335
Operating deficit, before plan	(\$3,750,355)	(\$4,357,937)	(\$4,471,144)
Stabilization actions realized (≈75% of target)	\$1,500,000	\$6,750,000	\$7,125,000
Operating result, after plan	(\$2,250,355)	\$2,392,063	\$2,653,856
Ending fund balance	\$17,566,272	\$19,958,335	\$22,612,191
Available reserves, % of expenditures	7.6%	8.5%	9.5%

Fiscal Stabilization Timeline 2026-27 Foundation Year

Timeline	Action
Summer/Fall 2026	Update and implement Fiscal Stabilization Plan
Summer/Fall 2026	Launch PARS SERP feasibility study
Summer/Fall 2026	Review all vacancies before replacement
Fall 2026	Develop staffing ratios aligned to enrollment
Fall 2026	Review Special Education staffing and contracts
Fall 2026	Review all LCAP contributing actions
Fall 2026	Implement Special Education improvement plan
December 2026	Organizational efficiency review
January 2027	Identify staffing reductions for 2027-28
Budget Adoption 2027	Adopt first phase of stabilization actions

Long-Term Fiscal Strategy 2027-28 Through 2028- 29

Timeline	Action
Fall 2027	Continue enrollment-based staffing alignment
December 2027	Identify additional reductions for 2028-29
Budget Adoption 2028	Implement full stabilization strategy
2028-29	Begin reserve rebuilding phase

Next Steps

- ☐ Closely monitor enrollment and align staffing accordingly
- ☐ Start Supplemental Early Retirement Program (SERP)
- ☐ Identify additional expenditure reductions
- ☐ Evaluate strategies to increase revenues
- ☐ Year-end Audit
- ☐ Unaudited Actuals: September

Appreciation

Thank you to the **BUSD Fiscal Services Team** for their diligence and professionalism



Thank you,
Fiscal Services!

- Maricela Salinas – Director of Fiscal Services
- Jeannette Victoria – Supervisor of Budget & Finance
- Terri Ramirez-Adams – Senior Administrative Secretary
- Cheretta Wade – Administrative Secretary
- Dylan Young – Financial Analyst
- Ian Bolles – Financial Analyst
- Jennifer Scott – Financial Analyst
- Julie Nuno – Budget/Accounting Technician
- Rose Wallace – Budget/Accounting Technician
- Tyler Beauregard – Financial Analyst
- Victoria Monge – Budget/Accounting Technician
- William Lindley – Budget/Accounting Technician

Questions?





BURBANK
UNIFIED SCHOOL DISTRICT

2026-27 Adopted Budget

Public Hearing

July 1, 2026 Budget Adoption

Burbank Unified School District

Los Angeles County • CDS 19 64337 0000000
1900 W. Olive Ave., Burbank, CA 91506

Public Hearing: June 18, 2026 at 6:00 PM

Budget Adoption: June 25, 2026

Budget available for inspection: June 15, 2026

Burbank Unified School District

2026-27 Budget Adoption Narrative

2025-26 Estimated Actuals and 2026-27 Adopted Budget

CDS 19-64337-0000000 | Los Angeles County

Public Hearing: June 18, 2026 | Adoption: June 25, 2026

Executive Summary

This narrative supports the Burbank Unified School District 2026-27 Adopted Budget as presented on SACS Form 01. It documents the District's General Fund position for the 2025-26 Estimated Actuals and explains the assumptions, revenue and expenditure changes, staffing, contributions, fund balance, reserves, and cash position reflected in the 2026-27 Adopted Budget. The multiyear projection for 2027-28 and 2028-29 is addressed in the companion Multiyear Projection Support Narrative.

Total General Fund revenues are budgeted at \$231,861,685 for 2026-27, an increase of \$10,525,569 (4.8%) over the 2025-26 Estimated Actuals of \$221,336,116, driven principally by the 4.31% combined Local Control Funding Formula (LCFF) cost-of-living adjustment in the Governor's May Revise. Total expenditures before transfers out are budgeted at \$230,755,244, an increase of \$1,470,716 (0.6%), as step-and-column movement and program changes are largely offset by the non-recurrence of elevated 2025-26 legal and capital costs.

After transfers out, the combined General Fund net change in fund balance is \$(643,559), close to break-even on a combined basis. The structural pressure is concentrated in the Unrestricted General Fund, which carries an operating deficit of \$(3,750,355) funded from accumulated balances. The combined ending fund balance is projected at \$37,994,042, and the District meets the statutory 3% Reserve for Economic Uncertainties standard.

Key takeaways. (1) Revenue growth in 2026-27 comes almost entirely from the cost-of-living adjustment, not enrollment, which continues to decline by roughly 1.2% per year. (2) The Unrestricted General Fund operates at a structural deficit that draws down available balances over the projection period. (3) Reserves remain well above the 3% minimum in the budget year, but the multiyear trajectory is the central planning issue addressed by the District's developing Fiscal Stabilization Plan. (4) A temporary cash low point from November through March will be bridged by a planned interfund borrowing.

Forward-Looking Statement

The figures in this document are based on information available as of early June 2026, including the Governor's 2026-27 May Revise, current restricted revenue awards, and the District's adopted staffing and program plans. Pending collective bargaining agreements remains in negotiation and is not included in these figures; its fiscal effect will be incorporated once an

agreement is reached and ratified. Should state budget conditions change upon enactment of the 2026-27 Budget Act, should economic conditions affect property tax collections or LCFF state aid, or should any planned revenue offset or expenditure adjustment not materialize as assumed, the budget will be updated at the First and Second Interim reporting periods in accordance with Education Code sections 42130 and 42131.

General Fund Overview

The table below summarizes the combined (Unrestricted and Restricted) General Fund for the 2025-26 Estimated Actuals and the 2026-27 Adopted Budget, consistent with SACS Form 01.

General Fund (Combined)	2025-26 EA	2026-27 BA	\$ Change	%
Total Revenues	\$221,336,116	\$231,861,685	\$10,525,569	4.8%
Total Expenditures	\$229,284,528	\$230,755,244	\$1,470,716	0.6%
Excess (Deficiency) before Other Uses	(\$7,948,412)	\$1,106,441	\$9,054,853	
Transfers Out	(\$2,000,000)	(\$1,750,000)	\$250,000	-12.5%
Net Increase (Decrease) in Fund Balance	(\$9,948,412)	(\$643,559)	\$9,304,853	
Beginning Fund Balance	\$48,586,013	\$38,637,601		
Ending Fund Balance	\$38,637,601	\$37,994,042	(\$643,559)	-1.7%

On a combined basis the 2026-27 budget is nearly balanced. The improvement from a \$(9,948,412) net decrease in 2025-26 to \$(643,559) in 2026-27 reflects full-year cost-of-living revenue together with the non-recurrence of one-time 2025-26 costs. The combined view masks the underlying dynamic, which is best understood by separating the Unrestricted and Restricted sides.

Unrestricted vs. Restricted

2026-27 Adopted Budget	Unrestricted	Restricted	Combined
Total Revenues	\$183,284,053	\$48,577,632	\$231,861,685
Total Expenditures	\$144,175,130	\$86,580,113	\$230,755,244
Transfers Out	(\$1,750,000)	\$0	(\$1,750,000)
Contributions (net)	(\$41,109,278)	\$41,109,278	\$0
Net Increase (Decrease)	(\$3,750,355)	\$3,106,797	(\$643,559)

The Unrestricted General Fund, the operating core of the District, carries a \$(3,750,355) deficit in 2026-27, funded from accumulated fund balance. The Restricted side shows a positive net change of \$3,106,797, reflecting restricted revenues and contributions that exceed budgeted restricted spending in the budget year; those balances remain legally committed to their programs. The \$41,109,278 contribution from Unrestricted to Restricted programs is the mechanism by which the District funds Special Education, routine restricted maintenance, and

other restricted obligations that exceed their dedicated revenue, and is summarized in the Contributions section below.

Revenues

Revenue Source	2025-26 EA	2026-27 BA	\$ Change	%
LCFF Sources (8010-8099)	\$171,000,278	\$176,169,439	\$5,169,161	3.0%
Federal Revenue (8100-8299)	\$8,175,655	\$8,635,483	\$459,828	5.6%
Other State Revenue (8300-8599)	\$33,906,558	\$39,090,683	\$5,184,125	15.3%
Other Local Revenue (8600-8799)	\$8,253,625	\$7,966,080	(\$287,545)	-3.5%
Total Revenues	\$221,336,116	\$231,861,685	\$10,525,569	4.8%

LCFF Sources

LCFF revenue is calculated using the FCMAT LCFF Calculator (May 2026 release 17.1c) and ties to the General Fund at a \$0 variance. Total LCFF sources are budgeted at \$176,169,439, an increase of \$5,169,161 (3.0%). The increase is attributable to the cost-of-living adjustment, not attendance, which continues to decline. The 2025-26 General Fund LCFF total of \$171,000,278 exceeds the Calculator's current-year entitlement of \$170,348,515 by a one-time \$651,763 prior-year State Aid adjustment recorded in 2025-26; the 2026-27 budget includes no such adjustment and ties to the Calculator exactly.

LCFF by Object (Combined)	2025-26 EA	2026-27 BA
State Aid, Current Year (8011)	\$72,211,986	\$76,146,323
Education Protection Account (8012)	\$20,512,752	\$22,399,339
Property Taxes (8021-8089)	\$77,623,777	\$77,623,777
State Aid, Prior Years (8019)	\$651,763	\$0
Total LCFF Sources	\$171,000,278	\$176,169,439

Property tax revenue is budgeted on the county's P-2 certification and held flat at \$77,623,777, an assumption the District will revisit as apportionments are received from Los Angeles County. State aid remains the District's largest single funding source.

Cost-of-Living Adjustment

The Governor's May Revise establishes two COLA components for 2026-27: a statutory COLA of 2.87% applied to categorical programs and an augmentation of 1.44% applied to the LCFF Base Grant, Grade Span Adjustment, and Supplemental Grant. The combined effect on the LCFF entitlement is 4.31%. Consistent with the current calculator release, the Transitional Kindergarten and Home-to-School Transportation add-ons receive the statutory rate only.

Average Daily Attendance and Enrollment

Funded ADA is budgeted at 13,316.76 under the three-year average method authorized by Education Code section 42238.05, which softens but does not eliminate the impact of declining enrollment. Enrollment and attendance are declining approximately 1.2% per year, the District's five-year average. The Unduplicated Pupil Percentage is approximately 39%, below the 55% threshold for Concentration Grant funding.

Students	2025-26 EA	2026-27 BA
Funded ADA (3-year average)	13,440.58	13,316.76
Current-year ADA (P-2)	13,063.63	12,908.00
Unduplicated Pupil % (UPP)	38.49%	39.38%

Federal, Other State, and Other Local Revenue

- **Federal (+\$0.46M, +5.6%):** updated Title allocations and restricted carryover budgeted at adoption, net of zeroing the Title III immigrant program pending confirmation of an award.
- **Other State (+\$5.18M, +15.3%):** the 2.87% statutory COLA on categorical programs and the May Revise increase in Special Education funding, budgeted at approximately 40% above the prior-year level, which accounts for the majority of the change.
- **Other Local ((\$0.29M), -3.5%):** minor true-down of local donations, refunds, and interest to expected levels. Lottery is budgeted at \$190 per ADA unrestricted and \$82 per ADA restricted for instructional materials.

Expenditures

Total expenditures before transfers out increase 0.7%. The modest growth reflects two offsetting forces: contractual salary and benefit movement on one hand, and the non-recurrence of elevated 2025-26 one-time costs.

Expenditures by Object (Combined Fund 01)	2025-26 EA	2026-27 BA	\$ Change	%
Certificated Salaries (1000)	\$84,082,646	\$86,344,415	\$2,261,769	2.7%
Classified Salaries (2000)	\$39,332,924	\$39,797,773	\$464,849	1.2%
Employee Benefits (3000)	\$51,250,077	\$52,116,438	\$866,361	1.7%
Books and Supplies (4000)	\$6,467,317	\$8,010,822	\$1,543,505	23.9%
Services and Other Operating (5000)	\$44,372,124	\$43,925,323	(\$446,801)	-1.0%
Capital Outlay (6000)	\$1,602,158	\$81,000	(\$1,521,158)	-94.9%
Other Outgo (7100-7299, 7400-7499)	\$2,939,713	\$1,567,236	(\$1,372,477)	-46.7%
Transfers of Indirect Costs (7300)	(\$762,431)	(\$1,087,763)	(\$325,332)	42.7%
Total Expenditures	\$229,284,528	\$230,755,244	\$1,470,716	0.6%

- **Certificated salaries (+\$2.26M, +2.7%):** 1.5% step-and-column movement and adopted staffing changes. Positions are budgeted as filled for the full year with no vacancy savings, and no salary schedule change is assumed.
- **Classified salaries (+\$0.46M, +1.2%):** 1.5% step-and-column movement, position reductions aligned to enrollment, and targeted additions. A pending classified agreement is not included.
- **Employee benefits (+\$0.87M, +1.7%):** the benefit cost of the salary base at a CalSTRS employer rate of 19.10% and a CalPERS employer rate of 26.4%, per the District's position control rate schedule, with health and welfare capped at \$16,750 per FTE.
- **Books and supplies (+\$1.54M, +23.9%):** restricted grant and categorical carryover budgeted at adoption; unrestricted instructional materials are held to replacement-only purchasing.
- **Services and other operating ((\$0.45M), -1.0%):** the reset of legal services to a normalized level after elevated one-time 2025-26 costs, net of increases in Special Education transportation and property and liability insurance.
- **Capital outlay ((\$1.52M), -94.9%):** non-recurrence of one-time 2025-26 purchases, with major capital project spending now budgeted in the Deferred Maintenance fund (Fund 14).
- **Other outgo ((\$1.37M), -46.7%):** relocation of debt service, including the solar lease, approximately \$1.3 million in total, to Fund 40.
- **Transfers of indirect costs:** increased indirect cost recovery to the Unrestricted General Fund, consistent with the restricted program expenditure base.

One-time and reset items in 2026-27: board election costs of \$140,000 for the two seats up in November 2026, the reset of legal services to a normalized level, and the relocation of debt service to Fund 40.

Staffing and Position Control

Staffing is managed through the District's position control system and aligned to enrollment over time, primarily through attrition and the non-replacement of vacated positions. Budgeted staffing for 2026-27 is 1,408.19 FTE, a net reduction of 1.19 FTE from 2025-26, under 0.1% of the workforce.

Bargaining Unit	2025-26 FTE	2026-27 FTE	Change
BTA (certificated)	712.62	711.62	(1.00)
CSEA (classified)	575.76	568.32	(7.44)
SAM, certificated management	68.00	70.00	2.00
SAM, classified management	53.00	58.25	5.25
Total	1,409.38	1,408.19	(1.19)

The net change reflects offsetting movement within the units. Additions include an assistant superintendent for Special Education and student services, two Special Education counselors, a

director of expanded learning, two athletic trainers, communications staff, technology support positions, a position control analyst, and Nutrition Services positions in Fund 13. Reductions, effective July 1, 2026, include certificated teaching and administrative positions and classified instructional support positions in restricted Special Education programs, where the largest single change is a 12.19 FTE reduction in restricted classified staffing. Unrestricted classified staffing increases 4.75 FTE, and restricted certificated staffing increases 2.6 FTE.

Total budgeted salaries rise modestly even as headcount edges down, reflecting step-and-column movement. Salaries across all funds are summarized below; General Fund salaries of \$126,142,188 represent approximately 54% of total General Fund expenditures and other financing uses.

Salaries by Fund (Objects 1000-2999)	2025-26 EA	2026-27 BA	Change
General Fund, Unrestricted	\$87,476,355	\$89,651,754	\$2,175,399
General Fund, Restricted	\$35,939,215	\$36,490,434	\$551,219
General Fund Total	\$123,415,570	\$126,142,188	\$2,726,618
Adult Education (Fund 11)	\$4,133,108	\$4,386,270	\$253,162
Child Development (Fund 12)	\$1,836,688	\$1,907,782	\$71,094
Cafeteria (Fund 13)	\$2,394,803	\$2,772,035	\$377,232
Building (Fund 21)	\$387,897	\$360,394	(\$27,503)
All Funds Total	\$132,168,066	\$135,568,669	\$3,400,603

Contributions Summary

The Unrestricted General Fund contributes \$41,109,278 to restricted programs in 2026-27, a decrease of \$4,518,269 (9.9%) from the 2025-26 Estimated Actuals of \$45,627,547. The two largest components are Special Education, approximately \$37.1 million including related mental health services and the local share of federal programs, and the routine restricted maintenance account at \$6,978,000, which fully meets the 3% requirement of Education Code section 17070.75. A \$2,900,000 redevelopment pass-through revenue offset, applied by annual Board resolution, reduces the maintenance contribution that would otherwise be required.

The year-over-year decrease is driven by Special Education, where increased AB 602 funding lowered the required contribution by approximately \$4.0 million. The program-by-program breakdown is summarized below; the multiyear trend is provided in the Multiyear Projection Support Narrative at the request of the Chief Business Official.

Contribution by Program (Combined)	2025-26 EA	2026-27 BA	Change
Special Education	\$41,116,681	\$37,132,635	(\$3,984,046)
Routine Restricted Maintenance	\$6,939,000	\$6,978,000	\$39,000
Redevelopment Pass-Through Offset	(\$2,300,000)	(\$2,900,000)	(\$600,000)
All Other Programs (net)	(\$128,134)	(\$101,357)	\$26,777
Total Net Contribution	\$45,627,547	\$41,109,278	(\$4,518,269)

Fund Balance and Reserves

The combined General Fund ending balance is projected at \$37,994,042 for 2026-27. The components below distinguish restricted balances, which are legally committed to their programs, from balances available for general operations.

Components of Ending Fund Balance (Combined)	2025-26 EA	2026-27 BA
Nonspendable (9710-9719)	\$45,000	\$45,000
Restricted (9740)	\$18,820,975	\$21,927,771
Assigned, Other Assignments (9780)	\$12,833,087	\$9,046,112
Reserve for Economic Uncertainties (9789)	\$6,938,540	\$6,975,160
Unassigned/Unappropriated (9790)	\$(1)	\$(1)
Total Ending Fund Balance	\$38,637,601	\$37,994,042

The Reserve for Economic Uncertainties of \$6,975,160 equals 3.00% of total expenditures and other financing uses. The 3% level is the statutory floor, not the District's full reserve position: including Assigned balances of \$9,046,112, total available reserves are approximately 6.9% of expenditures in the budget year. Those balances are being applied over the projection period to absorb the unrestricted operating deficit while the District aligns its cost base to enrollment. The District's local reserve policy is 6%, the 3% statutory minimum plus a 3% Board reserve.

Reserves in Excess of the Minimum, Disclosure per Education Code Section 42127(a)

In accordance with Education Code section 42127(a), the District discloses the minimum reserve and the balances held in excess of it. This disclosure is provided for public review at the Adopted Budget public hearing.

Reserve in Excess (Fund 01)	2026-27 BA
Assigned Fund Balance (9780)	\$9,046,112
Reserve for Economic Uncertainties (9789)	\$6,975,160
Unassigned/Unappropriated (9790)	\$0
Total Assigned, Unassigned, and REU	\$16,021,272
Minimum Recommended Reserve (3%)	\$6,975,160
Amount in Excess of Minimum	\$9,046,112

Reasons for reserves above the minimum. The District maintains balances above the 3% minimum to provide for (1) the revenue impact of continuing enrollment decline of approximately 1.2% per year; (2) federal Title and IDEA funding uncertainty; (3) timing variability in state apportionment receipts, which requires intra-year cash capacity; and (4) the District's multiyear transition to a cost base aligned with enrollment. These balances are budgeted to fund the unrestricted operating deficit during that transition.

10% local reserve cap (Education Code section 42127.01). As a non-basic-aid district with ADA above 2,501, the District is subject to the 10% cap on combined assigned and unassigned reserves. The 2026-27 ratio of assigned, unassigned, and REU balances (\$16,021,272) to total expenditures and other financing uses (\$232,505,244) is approximately 6.9%, below the cap; no reclassification is required.

Cash Flow and Interfund Borrowing

The District's cash flow projections show a temporary General Fund low point beginning in November and continuing through March. The pattern is typical for California districts, whose largest receipts, the second installment of secured property taxes and the third Education Protection Account apportionment, arrive in April. To maintain positive cash through the low point, the District plans a temporary interfund borrowing of \$10,000,000 from Fund 40 (Special Reserve for Capital Outlay Projects) in October 2026, repaid in April 2027 once those receipts arrive. The borrowing and repayment occur within the same fiscal year, consistent with Education Code section 42603.

The planned borrowing is a routine cash management measure, not an indicator of fiscal distress. The multiyear cash outlook, including the corresponding 2027-28 plan, is addressed in the Multiyear Projection Support Narrative.

Other Funds

Beyond the General Fund, the District budgets the following funds, each presented on its respective SACS form in the Adopted Budget: Adult Education (Fund 11), Child Development (Fund 12), Cafeteria (Fund 13), Deferred Maintenance (Fund 14), Building (Fund 21), Capital Facilities (Fund 25), County School Facilities (Fund 35), Special Reserve for Capital Outlay Projects (Fund 40), Bond Interest and Redemption (Fund 51), and Self-Insurance (Fund 67). Fund 14 is actively budgeted in 2026-27, reflecting a one-time insurance-claim recovery of approximately \$2.0 million received in 2025-26 and \$960,000 of capital project expenditure budgeted in 2026-27. Fund 40 is the source of the planned cash flow borrowing described above, and Fund 67 holds the District's set-aside for long-term retiree benefit obligations described in the Multiyear Projection Support Narrative.

Closing

The 2026-27 Adopted Budget funds the District's instructional program and meets the statutory minimum reserve in the budget year. The central fiscal challenge, a structural unrestricted operating deficit in the context of declining enrollment, is addressed through the District's developing Fiscal Stabilization Plan and the multiyear assumptions documented in the companion Multiyear Projection Support Narrative. The budget will be updated at the First and Second Interim reporting periods as state actions are enacted and pending items are finalized.

Questions regarding this narrative may be directed to the District's Director of Fiscal Services or Chief Business Official.

Burbank Unified School District

Multiyear Projection Support Narrative

2026-27 Adopted Budget and the 2027-28 and 2028-29 Projection Years

CDS 19-64337-0000000 | Los Angeles County

Public Hearing: June 18, 2026 | Adoption: June 25, 2026

Executive Summary

This narrative supports the Burbank Unified School District 2026-27 Adopted Budget Multiyear Projection, prepared in FCMAT ProjectionPro and reported on SACS Form MYP. It documents the methodology and assumptions underlying the projection of revenues, expenditures, contributions, reserves, and fund balance for the budget year (2026-27) and the two subsequent fiscal years (2027-28 and 2028-29), in accordance with Education Code section 42127 and the Criteria and Standards Review on SACS Form 01CS.

The District maintains compliance with the statutory 3% Reserve for Economic Uncertainties requirement in the budget year and both subsequent years. The combined ending fund balance is projected at \$37,994,042 in 2026-27, declining to \$30,321,299 by 2028-29 as the District draws down accumulated unrestricted balances during a period of declining enrollment.

The defining feature of the projection is a structural deficit in the Unrestricted General Fund: \$(3,750,355) in 2026-27, \$(4,357,937) in 2027-28, and \$(4,471,144) in 2028-29. The Unrestricted ending fund balance declines from \$19,816,627 (2025-26 Estimated Actuals) to \$7,237,191 by 2028-29, a reduction of approximately 63.5%. Because this exceeds a 50% reduction in reserves over the projection period, the District is developing a Fiscal Stabilization Plan, summarized in the final section of this narrative.

Forward-Looking Statement

The figures in this document are forward-looking projections based on information available as of June 2026, including the Governor's 2026-27 May Revise, current restricted revenue awards, and the District's adopted staffing and program plans. A pending classified (CSEA) agreement remains in negotiation and is not included; it will be reflected once reached and ratified. Should state budget conditions change upon enactment of the 2026-27 Budget Act or a future state budget, should economic conditions affect property tax collections or LCFF state aid, or should any planned expenditure reduction or revenue offset not materialize as assumed, the projection will be updated at the First and Second Interim reporting periods in accordance with Education Code sections 42130 and 42131.

Reserve Compliance Summary

The Reserve for Economic Uncertainties meets the 3% minimum standard in each year of the projection horizon. Total expenditures and other financing uses and the corresponding reserve amounts are taken from SACS Form MYP.

Fiscal Year	REU (9789)	Total Exp. & Other Uses	REU %
2026-27 (Budget Year)	\$6,975,160	\$232,505,244	3.00%
2027-28 (Year 2)	\$7,060,020	\$235,333,986	3.00%
2028-29 (Year 3)	\$7,163,357	\$238,778,545	3.00%

The 3.00% reserve is the statutory floor, not the District's full reserve position. Including Assigned balances, total available reserves are approximately 6.9% of expenditures in 2026-27, 5.0% in 2027-28, and 3.0% in 2028-29, above the floor in every year though declining as balances are applied to operations. The District's local reserve policy is 6%, the 3% statutory minimum plus a 3% Board reserve. The disclosure of reserves in excess of the minimum required by Education Code section 42127(a) is presented in the companion Budget Adoption Narrative.

Revenue Assumptions

LCFF Sources

LCFF revenue is calculated using the FCMAT LCFF Calculator (May 2026 release 17.1c) and ties to the General Fund at a \$0 variance in all three years. Total LCFF sources are projected at \$176,169,439 in 2026-27, \$179,551,031 in 2027-28, and \$181,868,750 in 2028-29. Growth is driven by the cost-of-living adjustment, partially offset by declining funded ADA.

LCFF Entitlement Component	2026-27	2027-28	2028-29
Base Grant	\$154,538,440	\$157,322,361	\$159,366,096
Grade Span Adjustment	\$5,663,379	\$5,757,962	\$5,828,619
Supplemental Grant	\$12,617,495	\$13,062,733	\$13,212,274
Concentration Grant	\$0	\$0	\$0
Add-on: TIIG	\$880,303	\$880,303	\$880,303
Add-on: Home-to-School Transportation	\$342,230	\$353,524	\$364,448
Add-on: Transitional Kindergarten	\$2,127,592	\$2,174,148	\$2,217,010
Total LCFF Entitlement	\$176,169,439	\$179,551,031	\$181,868,750
Entitlement per ADA	\$13,229	\$13,672	\$14,089

Property tax revenue is held flat at \$77,623,777 in all three years, reflecting no assumed growth in assessed valuation, an assumption the District will revisit as apportionments are received from Los Angeles County. The Unduplicated Pupil Percentage of approximately 39% remains

below the 55% Concentration Grant threshold, so the District receives no concentration funding in any year.

Cost-of-Living Adjustment

The Governor's May Revise establishes two COLA components for 2026-27: a statutory COLA of 2.87% applied to categorical programs and the Special Education base, and an augmentation of 1.44% applied to the LCFF Base Grant, Grade Span Adjustment, and Supplemental Grant, a combined 4.31%. Out-year COLA is assumed at statutory rates only, 3.30% in 2027-28 and 3.09% in 2028-29, with no augmentation assumed absent enactment in a subsequent Budget Act. Consistent with the current calculator release, the Transitional Kindergarten and Home-to-School Transportation add-ons receive the statutory rate only.

Average Daily Attendance and Enrollment

Funded ADA is projected under the three-year average method of Education Code section 42238.05. Enrollment and attendance are projected to decline approximately 1.2% per year, the District's five-year average. The declining enrollment trajectory is the principal structural pressure on LCFF revenue and the primary driver of the District's staffing alignment and fiscal stabilization strategy.

Students	2026-27	2027-28	2028-29
Enrollment	13,670	13,506	13,344
Funded ADA (3-year average)	13,316.76	13,132.96	12,908.62
Unduplicated Pupil % (UPP)	39.38%	40.05%	39.99%

Special Education

The District is a member of the Foothill SELPA, whose administrative unit is Glendale Unified School District; Burbank represents approximately 31% of the SELPA. The projection incorporates the May Revise increase in Special Education funding, budgeted at approximately 40% above the prior-year level. The increase reflects the May Revise Special Education base rate of \$1,340 per unit of average daily attendance; the District budgets below the full rate as a conservative estimate, recognizing declining enrollment and potential SELPA holdbacks. Special Education remains the District's largest restricted obligation and the largest use of the Unrestricted contribution, as detailed in the Contributions section.

Federal, Other State, and Other Local Revenue

Federal revenue is projected approximately flat at \$8,635,483, all restricted, with no Title program growth assumed and the Title III immigrant program zeroed pending confirmation of an award. Other State revenue reflects the 2.87% statutory COLA on eligible categorical and Special Education programs. Lottery is projected at \$190 per ADA unrestricted and \$82 per ADA restricted for instructional materials, with no rate change assumed. Other Local revenue is held essentially flat.

Expenditure Assumptions

Certificated and Classified Salaries

Salary projections apply a 1.5% step-and-column adjustment to both certificated and classified units in each year. No salary schedule change is assumed for either unit, and a pending classified agreement is not included; it will be reflected upon ratification. Combined certificated salaries are projected at \$86,344,415 in 2026-27, \$87,273,981 in 2027-28, and \$88,583,091 in 2028-29; combined classified salaries at \$39,797,773, \$40,367,340, and \$40,948,357 for the same years.

Staffing

Budgeted staffing for 2026-27 is 1,408.19 FTE, a net reduction of 1.19 FTE from the prior year, under 0.1% of the workforce, managed through the District's position control system. Detail by bargaining unit and by fund is presented in the staffing section of the companion Budget Adoption Narrative. The out-years assume continued alignment of staffing to enrollment, primarily through attrition and the non-replacement of vacated positions, as described in the Fiscal Stabilization Plan.

Employee Benefits

Benefits are projected on the salary base at a CalSTRS employer rate held at 19.10% and a CalPERS employer rate of 26.4% in 2026-27, per the District's position control rate schedule, with out-year CalPERS rates following the School Services of California Dartboard schedule in the District's ProjectionPro model, plus the standard OASDI, Medicare, unemployment insurance, and workers' compensation rates. The District's health and welfare contribution is capped at \$16,750 per FTE, which limits benefit cost growth from step-and-column movement. Combined benefits are projected at \$52,116,438 in 2026-27, \$52,677,315 in 2027-28, and \$52,821,490 in 2028-29.

Books, Supplies, Services, and Other Operating Expenditures

Restricted books and supplies budgets include grant and categorical carryover loaded at adoption, declining as those balances are expended. Instructional materials purchasing is held to replacement levels to preserve the restricted lottery balance. Services and other operating expenditures reflect normalized legal services costs after elevated one-time 2025-26 expense, increased Special Education transportation, and higher property and liability insurance. Out-year operating costs are escalated modestly for cost growth.

Contributions from Unrestricted to Restricted Programs

This section is provided at the request of the Chief Business Official to give a clear and accurate picture of the District's contributions from the Unrestricted General Fund to restricted programs. Contributions fund restricted obligations whose dedicated revenue is insufficient to cover their full cost. The total net contribution is \$41,109,278 in 2026-27, a decrease of \$4,518,269 from the 2025-26 Estimated Actuals, growing to \$42,697,165 in 2027-28 and \$43,331,193 in 2028-29 as restricted program costs escalate faster than restricted revenue.

Program (Contribution by Resource)	2025-26 EA	2026-27 BA	Change
Special Education (Res 6500, 6546, 3310, 3315)	\$41,116,681	\$37,132,635	(\$3,984,046)
Routine Restricted Maintenance (Res 8150)	\$6,939,000	\$6,978,000	\$39,000
Redevelopment Pass-Through Offset	(\$2,300,000)	(\$2,900,000)	(\$600,000)
All Other Programs (net)	(\$128,134)	(\$101,357)	\$26,777
Total Net Contribution (per Form 01/MYP)	\$45,627,547	\$41,109,278	(\$4,518,269)

Special Education. Special Education is the largest contribution, approximately \$37.1 million, or 90% of the total. State and federal funding covers only a portion of the District's legally required program. The contribution declined approximately \$4.0 million from the prior year, as increased Special Education state revenue under the May Revise reduced the Unrestricted support required for the program. Special Education should not be characterized as the driver of the District's structural pressures.

Routine Restricted Maintenance. The District contributes \$6,978,000 to the routine restricted maintenance account, which fully meets the 3% of total General Fund expenditures and other financing uses required under Education Code section 17070.75 (\$6,975,157 for 2026-27).

Redevelopment pass-through offset. The District applies approximately \$2,900,000 of redevelopment pass-through revenue in 2026-27 against what would otherwise require additional Unrestricted contribution toward the maintenance program. The offset is authorized by annual Board resolution and is an application of ongoing local revenue, not a one-time measure.

All other programs. Remaining contributions, including Career Technical Education and the City joint-use agreement, are modest and are more than offset by revenue returned to the Unrestricted General Fund from facility use, producing the small net credit shown above.

OPEB and Strategic Transfers

The District budgets a transfer out of \$1,750,000 in each projection year, following a \$2,000,000 set-aside in 2025-26. For 2026-27 the transfer is budgeted to Fund 67 (Self-Insurance). For 2027-28 and 2028-29 the destination has not been determined; the transfer represents a Board-designated set-aside toward the District's long-term retiree benefit (OPEB) and other long-term obligations and may be directed to Fund 67 or Fund 14 (Deferred Maintenance), or another Board-designated fund, based on priority and need.

Characterization. Fund 67 is maintained in-house and is not an irrevocable trust under GASB Statement No. 75. The set-aside is therefore properly described as a Board-designated reserve toward future retiree benefit costs. It strengthens the District's capacity to manage those costs on a pay-as-you-go basis, but it does not by itself reduce the District's net OPEB liability, approximately \$65.0 million, in the manner that a contribution to an irrevocable trust would.

In conjunction with the set-aside, the District now charges retiree benefit costs directly to benefits across all funds, so that Adult Education, Child Development, Cafeteria, and categorical programs bear their proportionate share rather than relying on a single General Fund transfer.

Reserves and Fund Balance

Components of Ending Fund Balance

Component (Combined)	2026-27	2027-28	2028-29
Nonspendable (9710-9719)	\$45,000	\$45,000	\$45,000
Restricted (9740)	\$21,927,771	\$22,449,526	\$23,084,108
Assigned, Other Assignments (9780)	\$9,046,112	\$4,603,315	\$28,834
Reserve for Economic Uncertainties (9789)	\$6,975,160	\$7,060,020	\$7,163,357
Unassigned/Unappropriated (9790)	\$(1)	\$0	\$0
Total Ending Fund Balance	\$37,994,042	\$34,157,861	\$30,321,299

Total Available Reserves

Consistent with the reserve disclosure presented at the public hearing under Education Code section 42127(a), the table below calculates the District's total assigned and unassigned balances and the amount exceeding the minimum recommended Reserve for Economic Uncertainties in each year. The unassigned balance includes the Reserve for Economic Uncertainties, consistent with its SACS classification.

Total Available Reserves (Fund 01)	2026-27	2027-28	2028-29
1) Assigned Fund Balance	\$9,046,112	\$4,603,315	\$28,834
2) Unassigned Fund Balance (incl. REU)	\$6,975,160	\$7,060,020	\$7,163,357
3) Total Assigned and Unassigned (1 + 2)	\$16,021,272	\$11,663,335	\$7,192,191
4) Minimum Recommended REU	\$6,975,160	\$7,060,020	\$7,163,357
5) Amount Exceeding Minimum REU (3 - 4)	\$9,046,112	\$4,603,315	\$28,834
Total Available as % of Expenditures and Other Uses	6.9%	5.0%	3.0%

The amount exceeding the minimum declines from \$9,046,112 in the budget year to \$28,834 by 2028-29 as assigned balances are applied to the unrestricted operating deficit. The reasons for balances above the minimum are presented in the companion Budget Adoption Narrative.

Unrestricted Ending Fund Balance Trajectory

The structural story of the projection is best seen in the Unrestricted General Fund, where annual operating deficits draw down accumulated balances:

Unrestricted General Fund	Operating Result	Ending Fund Balance
2025-26 Estimated Actuals (basis)		\$19,816,627
2026-27 Budget Year	(\$3,750,355)	\$16,066,272
2027-28 Year 2	(\$4,357,937)	\$11,708,335
2028-29 Year 3	(\$4,471,144)	\$7,237,191

Over the projection period the Unrestricted ending fund balance declines from \$19,816,627 to \$7,237,191, a reduction of approximately 63.5%. The drawdown is concentrated in the Assigned component, which is applied to absorb operating deficits during the District's transition to a cost base aligned with enrollment, while the Reserve for Economic Uncertainties is held at the 3% minimum throughout. Because the reduction in unrestricted reserves exceeds 50% over the period, the District is developing the Fiscal Stabilization Plan described below.

Cash Flow Outlook

The District's monthly cash projections show a recurring General Fund low point from November through March, ahead of the second installment of secured property taxes and the third Education Protection Account apportionment in April. The District plans temporary interfund borrowings from Fund 40 (Special Reserve for Capital Outlay Projects) of \$10,000,000 in October 2026, repaid in April 2027, and \$12,000,000 in October 2027, repaid in June 2028. Each borrowing is repaid within the fiscal year in which it is made, consistent with Education Code section 42603, and is a routine cash management measure.

Fiscal Stabilization Plan

The multiyear projection shows the Unrestricted General Fund operating at a structural deficit of approximately \$4 million per year, drawing unrestricted reserves down approximately 63% over the projection period. While the District meets the 3% reserve standard in every year, the trajectory is not sustainable beyond the projection horizon without corrective action. The District is therefore developing a Fiscal Stabilization Plan to restore structural balance over time, built on the following principles:

- **Align staffing to enrollment through attrition.** With enrollment declining approximately 1.2% per year, the District intends to align staffing primarily through natural attrition and the non-replacement of vacated positions, guided by defined staffing ratios.
- **Early retirement incentive.** The District is evaluating a supplementary early retirement incentive to accelerate savings from attrition. Savings would begin in 2027-28; the design and participation level are not yet final and are therefore not included in this projection.
- **Apply ongoing local revenue.** The District continues to apply redevelopment pass-through revenue, approximately \$2 million per year, to offset contributions, reducing pressure on the Unrestricted General Fund.
- **Protect the classroom.** Reductions are prioritized to preserve direct instructional services to the greatest extent possible.

As a measure of its commitment, the District is targeting approximately \$4 million in ongoing reductions and budget solutions over the projection period, with the goal of restoring structural balance and strengthening the unrestricted ending balance trajectory. The plan will be developed in consultation with the Governing Board and refined at each interim reporting period as enrollment, attrition, and state funding conditions become clearer.

Closing

This Multiyear Projection demonstrates that the District meets the statutory 3% reserve standard in the budget year and both subsequent years, while disclosing the structural unrestricted operating deficit and the District's plan to address it. The revenue assumptions are conservative, with flat property taxes, no out-year augmentation, and no assumed Title or concentration growth, and the expenditure and contribution assumptions reflect the District's adopted staffing and program plans. The projection will be updated at the First and Second Interim reporting periods in accordance with Education Code sections 42130 and 42131.

Questions regarding this projection may be directed to the District's Director of Fiscal Services or Chief Business Official.

G = General Ledger Data; S = Supplemental Data

Form	Description	Page	Data Supplied For:	
			2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	1	GS	GS
08	Student Activity Special Revenue Fund			
09	Charter Schools Special Revenue Fund			
10	Special Education Pass-Through Fund			
11	Adult Education Fund	46	G	G
12	Child Development Fund	52	G	G
13	Cafeteria Special Revenue Fund	58	G	G
14	Deferred Maintenance Fund	64	G	G
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects			
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits			
21	Building Fund	69	G	G
25	Capital Facilities Fund	75	G	G
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund	81	G	G
40	Special Reserve Fund for Capital Outlay Projects	87	G	G
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund	93	G	G
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund			
56	Debt Service Fund			
57	Foundation Permanent Fund			
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund			
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund	98	G	G
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
A	Average Daily Attendance	104	S	S
ASSET	Schedule of Capital Assets			
CASH	Cashflow Worksheet	107		S
CB	Budget Certification	115		S
CC	Workers' Compensation Certification			S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	118	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget	120		GS
DEBT	Schedule of Long-Term Liabilities			
ESMOE	Every Student Succeeds Act Maintenance of Effort	122	GS	
ICR	Indirect Cost Rate Worksheet	124	GS	

L	Lottery Report	128	G	
MYP	Multiyear Projections - General Fund	129		GS
SEA	Special Education Revenue Allocations			
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)			
SIAA	Summary of Interfund Activities - Actuals	136	G	
SIAB	Summary of Interfund Activities - Budget	140		G
01CS	Criteria and Standards Review	15	GS	GS

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	171,000,278.00	0.00	171,000,278.00	176,169,439.00	0.00	176,169,439.00	3.0%
2) Federal Revenue		8100-8299	0.00	8,175,655.00	8,175,655.00	0.00	8,635,483.00	8,635,483.00	5.6%
3) Other State Revenue		8300-8599	6,108,049.00	27,798,509.00	33,906,558.00	6,077,175.00	33,013,508.00	39,090,683.00	15.3%
4) Other Local Revenue		8600-8799	1,437,439.00	6,816,186.00	8,253,625.00	1,037,439.00	6,928,641.00	7,966,080.00	-3.5%
5) TOTAL, REVENUES			178,545,766.00	42,790,350.00	221,336,116.00	183,284,053.00	48,577,632.00	231,861,685.00	4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,722,136.00	17,360,510.00	84,082,646.00	68,756,656.96	17,587,758.06	86,344,415.02	2.7%
2) Classified Salaries		2000-2999	20,754,219.00	18,578,705.00	39,332,924.00	20,895,096.98	18,902,676.00	39,797,772.98	1.2%
3) Employee Benefits		3000-3999	36,285,011.00	14,965,065.98	51,250,076.98	36,808,604.39	15,307,833.20	52,116,437.59	1.7%
4) Books and Supplies		4000-4999	1,674,430.00	4,792,887.00	6,467,317.00	1,838,799.00	6,172,023.00	8,010,822.00	23.9%
5) Services and Other Operating Expenditures		5000-5999	18,595,419.58	25,776,704.47	44,372,124.05	18,024,321.00	25,901,002.00	43,925,323.00	-1.0%
6) Capital Outlay		6000-6999	1,124,992.00	477,166.00	1,602,158.00	16,000.00	65,000.00	81,000.00	-94.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,616,542.00	1,323,171.00	2,939,713.00	244,065.00	1,323,171.00	1,567,236.00	-46.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,656,600.00)	894,169.00	(762,431.00)	(2,408,413.00)	1,320,650.00	(1,087,763.00)	42.7%
9) TOTAL, EXPENDITURES			145,116,149.58	84,168,378.45	229,284,528.03	144,175,130.33	86,580,113.26	230,755,243.59	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,429,616.42	(41,378,028.45)	(7,948,412.03)	39,108,922.67	(38,002,481.26)	1,106,441.41	-113.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	2,000,000.00	1,750,000.00	0.00	1,750,000.00	-12.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(45,627,547.00)	45,627,547.00	0.00	(41,109,278.00)	41,109,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,627,547.00)	45,627,547.00	(2,000,000.00)	(42,859,278.00)	41,109,278.00	(1,750,000.00)	-12.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,197,930.58)	4,249,518.55	(9,948,412.03)	(3,750,355.33)	3,106,796.74	(643,558.59)	-93.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,014,557.57	14,571,455.17	48,586,012.74	19,816,626.99	18,820,973.72	38,637,600.71	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			34,014,557.57	14,571,455.17	48,586,012.74	19,816,626.99	18,820,973.72	38,637,600.71	-20.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,014,557.57	14,571,455.17	48,586,012.74	19,816,626.99	18,820,973.72	38,637,600.71	-20.5%
2) Ending Balance, June 30 (E + F1e)			19,816,626.99	18,820,973.72	38,637,600.71	16,066,271.66	21,927,770.46	37,994,042.12	-1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,820,974.98	18,820,974.98	0.00	21,927,771.72	21,927,771.72	16.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,833,086.99	0.00	12,833,086.99	9,046,111.66	0.00	9,046,111.66	-29.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,938,540.00	0.00	6,938,540.00	6,975,160.00	0.00	6,975,160.00	0.5%
Unassigned/Unappropriated Amount		9790	0.00	(1.26)	(1.26)	0.00	(1.26)	(1.26)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	72,211,986.00	0.00	72,211,986.00	76,146,323.00	0.00	76,146,323.00	5.4%
Education Protection Account State Aid - Current Year		8012	20,512,752.00	0.00	20,512,752.00	22,399,339.00	0.00	22,399,339.00	9.2%
State Aid - Prior Years		8019	651,763.00	0.00	651,763.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	162,742.00	0.00	162,742.00	162,742.00	0.00	162,742.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	46,651,015.00	0.00	46,651,015.00	46,651,015.00	0.00	46,651,015.00	0.0%
Unsecured Roll Taxes		8042	367,143.00	0.00	367,143.00	367,143.00	0.00	367,143.00	0.0%
Prior Years' Taxes		8043	1,961,143.00	0.00	1,961,143.00	1,961,143.00	0.00	1,961,143.00	0.0%
Supplemental Taxes		8044	633,242.00	0.00	633,242.00	633,242.00	0.00	633,242.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,954,877.00	0.00	11,954,877.00	11,954,877.00	0.00	11,954,877.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
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Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description Resource Codes Object Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	15,893,615.00	0.00	15,893,615.00	15,893,615.00	0.00	15,893,615.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			171,000,278.00	0.00	171,000,278.00	176,169,439.00	0.00	176,169,439.00	3.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			171,000,278.00	0.00	171,000,278.00	176,169,439.00	0.00	176,169,439.00	3.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,220,411.00	3,220,411.00	0.00	3,220,411.00	3,220,411.00	0.0%
Special Education Discretionary Grants		8182	0.00	214,254.00	214,254.00	0.00	214,254.00	214,254.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	245,235.00	245,235.00	0.00	245,235.00	245,235.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,869,714.00	1,869,714.00		2,414,114.00	2,414,114.00	29.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		317,803.00	317,803.00		331,517.00	331,517.00	4.3%
Title III, Immigrant Student Program	4201	8290		105,741.00	105,741.00		6,342.00	6,342.00	-94.0%
Title III, English Learner Program	4203	8290		244,145.00	244,145.00		223,362.00	223,362.00	-8.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 000000
Form 01
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		24,151.00	24,151.00		22,737.00	22,737.00	-5.9%
Career and Technical Education	3500-3599	8290		86,175.00	86,175.00		84,851.00	84,851.00	-1.5%
All Other Federal Revenue	All Other	8290	0.00	1,848,026.00	1,848,026.00	0.00	1,872,660.00	1,872,660.00	1.3%
TOTAL, FEDERAL REVENUE			0.00	8,175,655.00	8,175,655.00	0.00	8,635,483.00	8,635,483.00	5.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		12,438,309.00	12,438,309.00		17,413,633.00	17,413,633.00	40.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	699,592.00	0.00	699,592.00	699,592.00	0.00	699,592.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,591,550.00	1,118,458.00	3,710,008.00	2,560,676.00	1,105,134.00	3,665,810.00	-1.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		3,859,529.00	3,859,529.00		3,859,529.00	3,859,529.00	0.0%
After School Education and Safety (ASES)	6010	8590		181,440.00	181,440.00		449,350.00	449,350.00	147.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		572,826.00	572,826.00		533,309.00	533,309.00	-6.9%
Arts and Music in Schools (Prop 28)	6770	8590		2,154,237.00	2,154,237.00		2,154,237.00	2,154,237.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,816,907.00	7,473,710.00	10,290,617.00	2,816,907.00	7,498,316.00	10,315,223.00	0.2%
TOTAL, OTHER STATE REVENUE			6,108,049.00	27,798,509.00	33,906,558.00	6,077,175.00	33,013,508.00	39,090,683.00	15.3%

Burbank Unified
Los Angeles County

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19 64337 0000000
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	2,307,378.00	2,307,378.00	0.00	2,307,378.00	2,307,378.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	432,409.00	432,409.00	0.00	432,409.00	432,409.00	0.0%
Interest		8660	774,840.00	0.00	774,840.00	774,840.00	0.00	774,840.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	87,385.00	87,385.00	0.00	87,385.00	87,385.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	662,599.00	2,545,217.00	3,207,816.00	262,599.00	2,657,672.00	2,920,271.00	-9.0%

Burbank Unified
Los Angeles County

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	1,443,797.00	1,443,797.00	0.00	1,443,797.00	1,443,797.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,437,439.00	6,816,186.00	8,253,625.00	1,037,439.00	6,928,641.00	7,966,080.00	-3.5%
TOTAL, REVENUES			178,545,766.00	42,790,350.00	221,336,116.00	183,284,053.00	48,577,632.00	231,861,685.00	4.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	53,374,621.00	14,529,592.00	67,904,213.00	55,508,640.78	14,222,867.00	69,731,507.78	2.7%
Certificated Pupil Support Salaries		1200	4,544,792.00	762,849.00	5,307,641.00	4,828,839.00	804,031.00	5,632,870.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,770,511.00	750,972.00	7,521,483.00	6,461,701.18	1,339,313.06	7,801,014.24	3.7%
Other Certificated Salaries		1900	2,032,212.00	1,317,097.00	3,349,309.00	1,957,476.00	1,221,547.00	3,179,023.00	-5.1%
TOTAL, CERTIFICATED SALARIES			66,722,136.00	17,360,510.00	84,082,646.00	68,756,656.96	17,587,758.06	86,344,415.02	2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,214,784.00	11,633,843.00	13,848,627.00	2,184,560.00	12,270,344.00	14,454,904.00	4.4%
Classified Support Salaries		2200	8,028,729.00	5,149,372.00	13,178,101.00	7,692,510.00	5,030,078.00	12,722,588.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,574,563.00	469,963.00	2,044,526.00	1,566,473.98	478,513.00	2,044,986.98	0.0%
Clerical, Technical and Office Salaries		2400	7,485,285.00	786,390.00	8,271,675.00	7,962,550.00	772,333.00	8,734,883.00	5.6%
Other Classified Salaries		2900	1,450,858.00	539,137.00	1,989,995.00	1,489,003.00	351,408.00	1,840,411.00	-7.5%
TOTAL, CLASSIFIED SALARIES			20,754,219.00	18,578,705.00	39,332,924.00	20,895,096.98	18,902,676.00	39,797,772.98	1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,955,615.00	2,759,625.00	14,715,240.00	12,550,975.66	2,820,293.95	15,371,269.61	4.5%
PERS		3201-3202	5,503,109.00	4,817,559.00	10,320,668.00	5,493,034.71	4,498,908.00	9,991,942.71	-3.2%
OASDI/Medicare/Alternative		3301-3302	2,636,451.00	1,650,682.00	4,287,133.00	2,577,874.42	1,538,024.51	4,115,898.93	-4.0%
Health and Welfare Benefits		3401-3402	12,499,867.00	4,791,183.98	17,291,050.98	12,769,212.45	5,185,405.35	17,954,617.80	3.8%
Unemployment Insurance		3501-3502	44,711.00	16,991.00	61,702.00	56,481.06	18,681.30	75,162.36	21.8%
Workers' Compensation		3601-3602	2,202,166.00	830,027.00	3,032,193.00	2,120,090.69	801,064.31	2,921,155.00	-3.7%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	1,443,092.00	98,998.00	1,542,090.00	1,240,935.40	445,455.78	1,686,391.18	9.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,285,011.00	14,965,065.98	51,250,076.98	36,808,604.39	15,307,833.20	52,116,437.59	1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,491,105.00	1,491,105.00	0.00	1,491,105.00	1,491,105.00	0.0%
Books and Other Reference Materials		4200	8,584.00	179,126.00	187,710.00	8,584.00	95,198.00	103,782.00	-44.7%
Materials and Supplies		4300	1,596,139.00	2,479,405.00	4,075,544.00	1,760,508.00	3,970,490.00	5,730,998.00	40.6%
Noncapitalized Equipment		4400	69,707.00	609,204.00	678,911.00	69,707.00	581,183.00	650,890.00	-4.1%
Food		4700	0.00	34,047.00	34,047.00	0.00	34,047.00	34,047.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,674,430.00	4,792,887.00	6,467,317.00	1,838,799.00	6,172,023.00	8,010,822.00	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	61,880.00	69,167.00	131,047.00	82,816.00	69,079.00	151,895.00	15.9%
Dues and Memberships		5300	55,071.00	3,547.00	58,618.00	56,767.00	3,657.00	60,424.00	3.1%
Insurance		5400 - 5499	2,918,964.00	0.00	2,918,964.00	3,008,868.00	0.00	3,008,868.00	3.1%
Operations and Housekeeping Services		5500	3,559,508.00	22,291.00	3,581,799.00	3,669,142.00	22,977.00	3,692,119.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	863,178.00	599,837.00	1,463,015.00	889,763.00	617,124.00	1,506,887.00	3.0%
Transfers of Direct Costs		5710	(130,759.42)	130,759.42	0.00	(264,722.00)	264,722.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,619.00)	0.00	(9,619.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	10,953,254.00	24,943,426.05	35,896,680.05	10,247,437.00	24,915,531.00	35,162,968.00	-2.0%
Communications		5900	323,943.00	7,677.00	331,620.00	334,250.00	7,912.00	342,162.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,595,419.58	25,776,704.47	44,372,124.05	18,024,321.00	25,901,002.00	43,925,323.00	-1.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	99,833.00	99,833.00	0.00	65,000.00	65,000.00	-34.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	36,414.00	377,333.00	413,747.00	16,000.00	0.00	16,000.00	-96.1%
Equipment Replacement		6500	1,088,578.00	0.00	1,088,578.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			1,124,992.00	477,166.00	1,602,158.00	16,000.00	65,000.00	81,000.00	-94.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,548.00	0.00	7,548.00	7,548.00	0.00	7,548.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,304,828.00	1,304,828.00	0.00	1,304,828.00	1,304,828.00	0.0%
Payments to County Offices		7142	236,517.00	0.00	236,517.00	236,517.00	0.00	236,517.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	486,634.00	282.00	486,916.00	0.00	282.00	282.00	-99.9%
Other Debt Service - Principal		7439	885,843.00	18,061.00	903,904.00	0.00	18,061.00	18,061.00	-98.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,616,542.00	1,323,171.00	2,939,713.00	244,065.00	1,323,171.00	1,567,236.00	-46.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(894,169.00)	894,169.00	0.00	(1,320,650.00)	1,320,650.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(762,431.00)	0.00	(762,431.00)	(1,087,763.00)	0.00	(1,087,763.00)	42.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,656,600.00)	894,169.00	(762,431.00)	(2,408,413.00)	1,320,650.00	(1,087,763.00)	42.7%
TOTAL, EXPENDITURES			145,116,149.58	84,168,378.45	229,284,528.03	144,175,130.33	86,580,113.26	230,755,243.59	0.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	0.00	2,000,000.00	1,750,000.00	0.00	1,750,000.00	-12.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	0.00	2,000,000.00	1,750,000.00	0.00	1,750,000.00	-12.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(45,627,547.00)	45,627,547.00	0.00	(41,109,278.00)	41,109,278.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(45,627,547.00)	45,627,547.00	0.00	(41,109,278.00)	41,109,278.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(47,627,547.00)	45,627,547.00	(2,000,000.00)	(42,859,278.00)	41,109,278.00	(1,750,000.00)	-12.5%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	171,000,278.00	0.00	171,000,278.00	176,169,439.00	0.00	176,169,439.00	3.0%
2) Federal Revenue		8100-8299	0.00	8,175,655.00	8,175,655.00	0.00	8,635,483.00	8,635,483.00	5.6%
3) Other State Revenue		8300-8599	6,108,049.00	27,798,509.00	33,906,558.00	6,077,175.00	33,013,508.00	39,090,683.00	15.3%
4) Other Local Revenue		8600-8799	1,437,439.00	6,816,186.00	8,253,625.00	1,037,439.00	6,928,641.00	7,966,080.00	-3.5%
5) TOTAL, REVENUES			178,545,766.00	42,790,350.00	221,336,116.00	183,284,053.00	48,577,632.00	231,861,685.00	4.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	79,948,774.58	63,498,081.45	143,446,856.03	81,691,850.67	65,423,081.19	147,114,931.86	2.6%
2) Instruction - Related Services	2000-2999		17,769,133.00	5,355,475.00	23,124,608.00	17,605,725.05	5,777,146.09	23,382,871.14	1.1%
3) Pupil Services	3000-3999		13,986,946.00	4,895,477.00	18,882,423.00	14,699,538.00	5,044,491.56	19,744,029.56	4.6%
4) Ancillary Services	4000-4999		1,274,933.00	505,453.00	1,780,386.00	1,659,331.28	424,390.00	2,083,721.28	17.0%
5) Community Services	5000-5999		904.00	149,054.00	149,958.00	0.00	174,795.00	174,795.00	16.6%
6) Enterprise	6000-6999		5,100.00	0.00	5,100.00	5,257.00	0.00	5,257.00	3.1%
7) General Administration	7000-7999		16,674,736.00	978,137.00	17,652,873.00	15,968,380.33	1,536,970.42	17,505,350.75	-0.8%
8) Plant Services	8000-8999		13,839,081.00	7,463,530.00	21,302,611.00	12,300,983.00	6,876,068.00	19,177,051.00	-10.0%
9) Other Outgo	9000-9999		1,616,542.00	1,323,171.00	2,939,713.00	244,065.00	1,323,171.00	1,567,236.00	-46.7%
10) TOTAL, EXPENDITURES			145,116,149.58	84,168,378.45	229,284,528.03	144,175,130.33	86,580,113.26	230,755,243.59	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			33,429,616.42	(41,378,028.45)	(7,948,412.03)	39,108,922.67	(38,002,481.26)	1,106,441.41	-113.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	2,000,000.00	1,750,000.00	0.00	1,750,000.00	-12.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(45,627,547.00)	45,627,547.00	0.00	(41,109,278.00)	41,109,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,627,547.00)	45,627,547.00	(2,000,000.00)	(42,859,278.00)	41,109,278.00	(1,750,000.00)	-12.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,197,930.58)	4,249,518.55	(9,948,412.03)	(3,750,355.33)	3,106,796.74	(643,558.59)	-93.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,014,557.57	14,571,455.17	48,586,012.74	19,816,626.99	18,820,973.72	38,637,600.71	-20.5%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

19 64337 0000000
Form 01
H8B8FABHZR(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,014,557.57	14,571,455.17	48,586,012.74	19,816,626.99	18,820,973.72	38,637,600.71	-20.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,014,557.57	14,571,455.17	48,586,012.74	19,816,626.99	18,820,973.72	38,637,600.71	-20.5%
2) Ending Balance, June 30 (E + F1e)			19,816,626.99	18,820,973.72	38,637,600.71	16,066,271.66	21,927,770.46	37,994,042.12	-1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,820,974.98	18,820,974.98	0.00	21,927,771.72	21,927,771.72	16.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,833,086.99	0.00	12,833,086.99	9,046,111.66	0.00	9,046,111.66	-29.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,938,540.00	0.00	6,938,540.00	6,975,160.00	0.00	6,975,160.00	0.5%
Unassigned/Unappropriated Amount		9790	0.00	(1.26)	(1.26)	0.00	(1.26)	(1.26)	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

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Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,030,504.75	1,940,488.48
5650	FEMA Public Assistance Funds	200,972.03	446,207.03
6019	Student Support and Professional Development Discretionary Block Grant	4,192,475.00	7,228,193.01
6300	Lottery: Instructional Materials	1,109,410.80	693,507.80
6547	Special Education Early Intervention Preschool Grant	633,703.00	1,267,406.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,059,289.84	1,157,339.84
7311	Classified School Employee Professional Development Block Grant	87,699.08	87,699.08
7388	SB 117 COVID-19 LEA Response Funds	.76	.76
7435	Learning Recovery Emergency Block Grant	544,547.00	1,100,983.00
7510	Low-Performing Students Block Grant	4.77	4.77
7810	Other Restricted State	188,520.00	188,520.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	470,645.80	468,446.80
9010	Other Restricted Local	7,303,202.15	7,348,975.15
Total, Restricted Balance		18,820,974.98	21,927,771.72

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	12,893	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	14,021	13,974		
Charter School	0			
Total ADA	14,021	13,974	0.3%	Met
Second Prior Year (2024-25)				
District Regular	13,595	13,555		
Charter School	0			
Total ADA	13,595	13,555	0.3%	Met
First Prior Year (2025-26)				
District Regular	13,441	13,426		
Charter School	0	0		
Total ADA	13,441	13,426	0.1%	Met
Budget Year (2026-27)				
District Regular	13,302			
Charter School	0			
Total ADA	13,302			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 12,893

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2023-24)				
District Regular	14,250	14,240		
Charter School	0			
Total Enrollment	14,250	14,240	0.1%	Met
Second Prior Year (2024-25)				
District Regular	14,185	14,168		
Charter School	0			
Total Enrollment	14,185	14,168	0.1%	Met
First Prior Year (2025-26)				
District Regular	13,836	13,836		
Charter School	0			
Total Enrollment	13,836	13,836	0.0%	Met
Budget Year (2026-27)				
District Regular	13,670			
Charter School	0			
Total Enrollment	13,670			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	13,456	14,240	
Charter School		0	
Total ADA/Enrollment	13,456	14,240	94.5%
Second Prior Year (2024-25)			
District Regular	13,501	14,168	
Charter School	0		
Total ADA/Enrollment	13,501	14,168	95.3%
First Prior Year (2025-26)			
District Regular	13,049	13,836	
Charter School			
Total ADA/Enrollment	13,049	13,836	94.3%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	12,893	13,670		
Charter School	0	0		
Total ADA/Enrollment	12,893	13,670	94.3%	Met
1st Subsequent Year (2027-28)				
District Regular	12,754	13,506		
Charter School	0	0		
Total ADA/Enrollment	12,754	13,506	94.4%	Met
2nd Subsequent Year (2028-29)				
District Regular	12,601	13,344		
Charter School	0	0		
Total ADA/Enrollment	12,601	13,344	94.4%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	13,440.58	13,316.76	13,132.96	12,908.62
b. Prior Year ADA (Funded)		13,440.58	13,316.76	13,132.96
c. Difference (Step 1a minus Step 1b)		(123.82)	(183.80)	(224.34)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.92%)	(1.38%)	(1.71%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		13,440.58	13,316.76	13,132.96
b1. COLA percentage		4.31%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		579.29	439.45	405.81
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.39%	1.92%	1.38%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.39% to 4.39%	0.92% to 2.92%	0.38% to 2.38%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	77,623,777.00	77,623,777.00	77,623,777.00	77,623,777.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	170,348,515.00	176,169,439.00	179,551,031.00	181,868,750.00
District's Projected Change in LCFF Revenue:		3.42%	1.92%	1.29%
LCFF Revenue Standard		2.39% to 4.39%	0.92% to 2.92%	0.38% to 2.38%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

LCFF grows with the 4.31% combined COLA on the entitlement, moderated by a ~0.9% funded-ADA decline (13,440.58 to 13,316.76). The variance vs the standard also reflects non-recurrence of the 25-26 EPA prior-year adjustment (Object 8019: \$1,293,418 in EA to \$0 in the budget year).

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.39%	1.92%	1.38%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.61% to 13.39%	-8.08% to 11.92%	-8.62% to 11.38%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.61% to 8.39%	-3.08% to 6.92%	-3.62% to 6.38%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	8,175,655.00		
Budget Year (2026-27)	8,635,483.00	5.62%	No
1st Subsequent Year (2027-28)	8,635,483.00	0.00%	No
2nd Subsequent Year (2028-29)	8,635,483.00	0.00%	No

Explanation:

(required if Yes)

Federal revenue rises about \$460K (5.6%), driven by restricted federal carryover budgeted at adoption and updated Title allocations (Title I ~\$2.20M, Title II-A ~\$332K, Title IV ~\$153K), net of Title III zeroed (~\$223K, no award). Medi-Cal reimbursement is held flat at \$1.365M in both 25-26 and 26-27, so it is not a driver of the year-over-year change.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2025-26)	33,906,558.00		
Budget Year (2026-27)	39,090,683.00	15.29%	Yes
1st Subsequent Year (2027-28)	35,395,744.00	(9.45%)	Yes
2nd Subsequent Year (2028-29)	36,522,202.73	3.18%	No

Explanation:

(required if Yes)

Other State revenue rises about \$3.9M (11%), driven primarily by Special Education State revenue budgeted up ~30% per the May Revise (~+\$3.7M) plus the 2.87% statutory COLA on categoricals. This is recurring program growth, not one-time funding; it continues at statutory COLA in the subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2025-26)	8,253,625.00		
Budget Year (2026-27)	7,966,080.00	(3.48%)	Yes
1st Subsequent Year (2027-28)	7,915,547.26	(.63%)	No
2nd Subsequent Year (2028-29)	7,915,547.26	0.00%	No

Explanation:

(required if Yes)

The District does not budget donations and other unpredictable local revenue; these are recognized as received and trued up at First and Second Interim. The ~\$50K subsequent-year decline is non-recurrence of a one-time local item.

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Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	6,467,317.00		
Budget Year (2026-27)	8,010,822.00	23.87%	Yes
1st Subsequent Year (2027-28)	7,681,489.53	(4.11%)	Yes
2nd Subsequent Year (2028-29)	7,852,223.10	2.22%	No

Explanation:

(required if Yes)

Books and supplies rise about \$1.5M (24%), predominantly restricted grant/categorical carryover loaded at adoption (restricted 4000s +\$1,379,136; unrestricted essentially flat, +\$164,369). Carryover is spent down over the year and returns to normal levels by First and Second Interim.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	44,372,124.05		
Budget Year (2026-27)	43,925,323.00	(1.01%)	No
1st Subsequent Year (2027-28)	45,039,386.95	2.54%	No
2nd Subsequent Year (2028-29)	46,278,911.02	2.75%	No

Explanation:

(required if Yes)

The budget-year change (-1%) is the net of two largely offsetting moves: unrestricted services +\$1.93M (\$16.10M to \$18.02M; SpEd transportation, property/liability insurance, and normalized legal), and restricted services -\$2.38M (\$28.28M to \$25.90M; reduced SpEd non-public agency/contracted staffing). Elevated 25-26 legal costs do not recur. The 1SY +2.5% is ordinary cost escalation.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2025-26)	50,335,838.00		
Budget Year (2026-27)	55,692,246.00	10.64%	Met
1st Subsequent Year (2027-28)	51,946,774.26	(6.73%)	Met
2nd Subsequent Year (2028-29)	53,073,232.99	2.17%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	50,839,441.05		
Budget Year (2026-27)	51,936,145.00	2.16%	Met
1st Subsequent Year (2027-28)	52,720,876.48	1.51%	Met
2nd Subsequent Year (2028-29)	54,131,134.12	2.67%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 6B if NOT met)	
Explanation: Other State Revenue (linked from 6B if NOT met)	
Explanation: Other Local Revenue (linked from 6B if NOT met)	

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Books and Supplies (linked from 6B if NOT met)	
Explanation: Services and Other Exps (linked from 6B if NOT met)	

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	232,505,243.59			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	232,505,243.59	6,975,157.31	6,978,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

The District is funding the full 3% required contribution to the Ongoing and Major Maintenance Account (Resource 8150), \$6,977,224, per EC 17070.75. The Adopted Budget reflects the full required contribution.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	6,938,540.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	37,654,990.96	33,971,584.93	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.30)	(1.26)	(1.26)
e. Available Reserves (Lines 1a through 1d)	37,654,989.66	33,971,583.67	6,938,538.74
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	223,033,913.78	228,377,937.38	231,284,528.03
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	223,033,913.78	228,377,937.38	231,284,528.03
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.9%	14.9%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.6%	5.0%	1.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	5,114,032.65	135,589,909.98	N/A	Met
Second Prior Year (2024-25)	(3,813,843.38)	137,367,387.75	2.8%	Met
First Prior Year (2025-26)	(14,197,930.58)	147,116,149.58	9.7%	Not Met
Budget Year (2026-27) (Information only)	(3,750,355.33)	145,925,130.33		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

12,908

District's Fund Balance Standard Percentage Level:

1.0%

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	36,041,502.74	32,586,310.30	9.6%	Not Met
Second Prior Year (2024-25)	30,676,644.30	37,828,400.95	N/A	Met
First Prior Year (2025-26)	31,512,041.22	34,014,557.57	N/A	Met
Budget Year (2026-27) (Information only)	19,816,626.99			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Of the three prior years, only 2023-24 had a budgeted unrestricted beginning balance above actuals; 2024-25 and 2025-26 were not overestimated, so the standard is met in two of three years. The District projects the beginning unrestricted balance from updated estimated actuals at adoption and trues it up at First and Second Interim.

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	24,028,142.81	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	12,893	12,739	12,586
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

YES

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	232,505,243.59	235,333,986.11	238,778,545.43
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	232,505,243.59	235,333,986.11	238,778,545.43

Burbank Unified
Los Angeles County

2026-27 Budget, July 1
General Fund
School District Criteria and Standards Review

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Form 01CS
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4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,975,157.31	7,060,019.58	7,163,356.36
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	6,975,157.31	7,060,019.58	7,163,356.36

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,975,160.00	7,060,020.00	7,163,357.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.26)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,975,158.74	7,060,020.00	7,163,357.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		6,975,157.31	7,060,019.58	7,163,356.36
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

1b. If Yes, identify the liabilities and how they may impact the budget:

The District's principal contingency is the pending CSEA classified labor agreement (existence disclosed; cost not yet determined), together with routine pending litigation. The budget is adjusted at interim as these matters resolve.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Recurring RDA pass-through (~\$2.0M, received annually by Board resolution) offsets the ongoing routine-maintenance contribution; the backfill is the recurring RDA receipt. One-time LREBG (~\$559K) is not used for ongoing costs. The District otherwise avoids funding ongoing expenditures with one-time revenue.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(45,627,547.00)			
Budget Year (2026-27)	(41,109,278.00)	(4,518,269.00)	(9.9%)	Met
1st Subsequent Year (2027-28)	(44,221,680.87)	3,112,402.87	7.6%	Met
2nd Subsequent Year (2028-29)	(44,895,025.38)	673,344.51	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	2,000,000.00			
Budget Year (2026-27)	1,750,000.00	(250,000.00)	(12.5%)	Not Met
1st Subsequent Year (2027-28)	1,750,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	1,750,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

Main recipients are Special Education ~\$38.5M (incl. IDEA and Mental Health) and Routine Restricted Maintenance ~\$6.96M, offset by RDA ~\$2.0M. The budget-year decrease (-\$2.5M) reflects lower SpEd non-public agency/contracted staffing plus the RDA offset; out-year growth is SpEd salary and benefit cost outpacing revenue.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The General Fund transfer of \$1,750,000 is a Board-designated set-aside to the Self-Insurance Fund (Fund 67), used in-house for OPEB and long-term obligations. The \$0.25M decrease is the step-down from the one-time \$2.0M in 25-26 to the ongoing \$1.75M level.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	01.0-00000.0-00000-00000-8011	01.0-00000.0-00000-91000-7439	138,079
Certificates of Participation				
General Obligation Bonds	28	51.0-00000.0-00000-00000-8611	51.0-00000.0-00000-91000-7433	212,504,804
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01.0-00000.0-00000-00000-8011		4,910,895

Other Long-term Commitments (do not include OPEB):

Finance Purchase - Energy Conservation (2015 & 2018)	12	01.0-00000.0-00000-00000-8011	01.0-00000.0-00000-91000-7439	10,789,524
SBITA - Software Subscriptions	4	01.0-00000.0-00000-00000-8011	01.0-00000.0-00000-91000-7439	654,222
TOTAL:				228,997,524

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	283,783	89,287	52,085	0
Certificates of Participation				
General Obligation Bonds	18,601,972	21,390,838	19,492,088	19,644,588
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Finance Purchase - Energy Conservation (2015 & 2018)	1,305,871	1,367,299	1,431,462	1,412,895
SBITA - Software Subscriptions	157,416	120,645	150,806	188,508
Total Annual Payments:	20,349,042	22,968,069	21,126,441	21,245,991
Has total annual payment increased over prior year (2025-26)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Explanation:
(required if Yes
to increase in total
annual payments)

The increase in total annual payments is scheduled general obligation bond debt service, funded entirely by voter-approved property taxes through the Bond Interest and Redemption Fund (Fund 51), with no impact on the General Fund. General Fund commitments (leases, the energy finance purchase, and SBITA) are funded from ongoing General Fund revenues within the adopted budget and multiyear projection.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
- No
2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
- Explanation:
(required if Yes)

S7. **Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1

Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2

For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

CALPERS requires that districts make a minimum required contribution to their benefits for life.

3

a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
22,229	0

4

OPEB Liabilities

a. Total OPEB liability

66,906,980.00

b. OPEB plan(s) fiduciary net position (if applicable)

22,229.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

66,884,751.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2024

5

OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,800,820.09	1,794,625.21	1,794,625.21
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,500,000.00	2,500,000.00	2,500,000.00
d. Number of retirees receiving OPEB benefits	493.00	500.00	505.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section STA) (If No, skip items 2-4)

Yes

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Worker's Comp and Property and Liability

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	5,331,168.00	5,353,555.00	5,376,167.00
b. Amount contributed (funded) for self-insurance programs	5,331,168.00	5,353,555.00	5,376,167.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	712.60	711.60	707.60	707.60

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The Burbank Teachers Association is under a multiyear agreement (7/1/2025-6/30/2028); 2026-27 wages and health & welfare are subject to reopener (Article 35.2) and are not yet settled.No salary schedule increase is included in the budget or MYP. The cost of a 1% increase in salary and statutory benefits is approximately \$1,125,767.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

Budget Year1st Subsequent Year2nd Subsequent Year
(2026-27)(2027-28)(2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,125,767		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2026-27)	(2027-28)	(2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2026-27)	(2027-28)	(2028-29)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	11,024,933	11,024,933	11,024,933
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2026-27)	(2027-28)	(2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,291,126	1,291,126	1,291,126
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2026-27)	(2027-28)	(2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	575.80	569.30	569.30	569.30

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

CSEA is under a multiyear agreement (7/1/2024-6/30/2027); 2026-27 wages are subject to reopener and are not yet settled.No salary schedule increase is included in the budget or MYP. The cost of a 1% increase in salary and statutory benefits is approximately \$617,497.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	617,497		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2026-27)	(2027-28)	(2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2026-27)	(2027-28)	(2028-29)

Classified (Non-management) Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	6,879,433	6,879,433	6,879,433
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	596,967	596,967	596,967
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	120.00	125.30	125.30	125.30

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Management/Supervisor/Confidential
Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 25, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments: (optional)	
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End of School District Budget Criteria and Standards Review

Burbank Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64337 0000000
Form 11
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	542,243.00	542,243.00	0.0%
3) Other State Revenue		8300-8599	5,274,038.00	5,424,258.00	2.8%
4) Other Local Revenue		8600-8799	408,584.00	408,584.00	0.0%
5) TOTAL, REVENUES			6,224,865.00	6,375,085.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,200,728.00	3,425,672.60	7.0%
2) Classified Salaries		2000-2999	932,380.00	960,597.00	3.0%
3) Employee Benefits		3000-3999	1,446,552.00	1,588,324.92	9.8%
4) Books and Supplies		4000-4999	614,274.00	614,274.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	762,341.00	512,119.00	-32.8%
6) Capital Outlay		6000-6999	371,380.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	324,052.00	517,138.00	59.6%
9) TOTAL, EXPENDITURES			7,651,707.00	7,618,125.52	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,426,842.00)	(1,243,040.52)	-12.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,426,842.00)	(1,243,040.52)	-12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,525,529.77	2,098,687.77	-40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,525,529.77	2,098,687.77	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,525,529.77	2,098,687.77	-40.5%
2) Ending Balance, June 30 (E + F1e)			2,098,687.77	855,647.25	-59.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	316,598.03	0.51	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,782,089.74	855,646.74	-52.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64337 0000000
Form 11
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	542,243.00	542,243.00	0.0%
TOTAL, FEDERAL REVENUE			542,243.00	542,243.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,234,484.00	5,384,704.00	2.9%
All Other State Revenue	All Other	8590	39,554.00	39,554.00	0.0%
TOTAL, OTHER STATE REVENUE			5,274,038.00	5,424,258.00	2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	255,904.00	255,904.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	52,680.00	52,680.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64337 0000000
Form 11
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			408,584.00	408,584.00	0.0%
TOTAL, REVENUES			6,224,865.00	6,375,085.00	2.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,304,857.00	2,557,489.60	11.0%
Certificated Pupil Support Salaries		1200	214,724.00	269,908.00	25.7%
Certificated Supervisors' and Administrators' Salaries		1300	497,320.00	502,072.00	1.0%
Other Certificated Salaries		1900	183,827.00	96,203.00	-47.7%
TOTAL, CERTIFICATED SALARIES			3,200,728.00	3,425,672.60	7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	183,024.00	186,774.00	2.0%
Classified Support Salaries		2200	300,337.00	295,141.00	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	449,019.00	478,682.00	6.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			932,380.00	960,597.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	522,845.00	532,089.09	1.8%
PERS		3201-3202	255,920.00	284,321.00	11.1%
OASDI/Medicare/Alternative		3301-3302	123,274.00	132,031.93	7.1%
Health and Welfare Benefits		3401-3402	428,624.00	486,919.00	13.6%
Unemployment Insurance		3501-3502	1,991.00	2,268.91	14.0%
Workers' Compensation		3601-3602	101,805.00	101,883.61	0.1%
OPEB, Allocated		3701-3702	12,093.00	48,811.38	303.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,446,552.00	1,588,324.92	9.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	85,416.00	85,416.00	0.0%
Materials and Supplies		4300	223,010.00	223,010.00	0.0%
Noncapitalized Equipment		4400	305,848.00	305,848.00	0.0%
TOTAL, BOOKS AND SUPPLIES			614,274.00	614,274.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	10,000.00	0.00	-100.0%
Travel and Conferences		5200	79.00	9,500.00	11,925.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	42,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,611.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,865.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	658,416.00	398,598.00	-39.5%
Communications		5900	62,370.00	62,021.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			762,341.00	512,119.00	-32.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	366,433.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	4,947.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			371,380.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Burbank Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64337 0000000
Form 11
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	324,052.00	517,138.00	59.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			324,052.00	517,138.00	59.6%
TOTAL, EXPENDITURES			7,651,707.00	7,618,125.52	-0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	542,243.00	542,243.00	0.0%
3) Other State Revenue		8300-8599	5,274,038.00	5,424,258.00	2.8%
4) Other Local Revenue		8600-8799	408,584.00	408,584.00	0.0%
5) TOTAL, REVENUES			6,224,865.00	6,375,085.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,181,067.00	4,387,455.52	4.9%
2) Instruction - Related Services	2000-2999		2,007,333.00	1,858,616.00	-7.4%
3) Pupil Services	3000-3999		302,474.00	360,105.00	19.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		324,052.00	517,138.00	59.6%
8) Plant Services	8000-8999		836,781.00	494,811.00	-40.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,651,707.00	7,618,125.52	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,426,842.00)	(1,243,040.52)	-12.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,426,842.00)	(1,243,040.52)	-12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,525,529.77	2,098,687.77	-40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,525,529.77	2,098,687.77	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,525,529.77	2,098,687.77	-40.5%
2) Ending Balance, June 30 (E + F1e)			2,098,687.77	855,647.25	-59.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	316,598.03	0.51	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,782,089.74	855,646.74	-52.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 11
H8B8FABHZR(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6391	Adult Education Program	316,598.03	.51
Total, Restricted Balance		316,598.03	.51

Burbank Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64337 0000000
Form 12
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	216,432.00	216,432.00	0.0%
3) Other State Revenue		8300-8599	1,057,403.00	1,159,614.00	9.7%
4) Other Local Revenue		8600-8799	3,454,933.00	3,454,933.00	0.0%
5) TOTAL, REVENUES			4,728,768.00	4,830,979.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,029,982.00	1,104,227.00	7.2%
2) Classified Salaries		2000-2999	806,706.00	803,555.00	-0.4%
3) Employee Benefits		3000-3999	907,845.00	977,907.00	7.7%
4) Books and Supplies		4000-4999	128,406.00	128,406.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	236,163.00	243,302.00	3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	189,626.00	308,334.00	62.6%
9) TOTAL, EXPENDITURES			3,298,728.00	3,565,731.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,430,040.00	1,265,248.00	-11.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,430,040.00	1,265,248.00	-11.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,878.47	2,697,918.47	112.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,267,878.47	2,697,918.47	112.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,267,878.47	2,697,918.47	112.8%
2) Ending Balance, June 30 (E + F1e)			2,697,918.47	3,963,166.47	46.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,675,017.47	3,917,364.47	46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,901.00	45,802.00	100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64337 0000000
Form 12
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,892.00	2,892.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	213,540.00	213,540.00	0.0%
TOTAL, FEDERAL REVENUE			216,432.00	216,432.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	79.00	79.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	614,542.00	716,753.00	16.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	442,782.00	442,782.00	0.0%
TOTAL, OTHER STATE REVENUE			1,057,403.00	1,159,614.00	9.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	46,728.00	46,728.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,408,183.00	3,408,183.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22.00	22.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,454,933.00	3,454,933.00	0.0%
TOTAL, REVENUES			4,728,768.00	4,830,979.00	2.2%
CERTIFICATED SALARIES					

Burbank Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64337 0000000
Form 12
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	977,275.00	1,040,116.00	6.4%
Certificated Pupil Support Salaries		1200	11,249.00	21,595.00	92.0%
Certificated Supervisors' and Administrators' Salaries		1300	41,458.00	42,516.00	2.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,029,982.00	1,104,227.00	7.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	632,053.00	613,637.00	-2.9%
Classified Support Salaries		2200	16,210.00	16,450.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	152,128.00	172,428.00	13.3%
Other Classified Salaries		2900	6,315.00	1,040.00	-83.5%
TOTAL, CLASSIFIED SALARIES			806,706.00	803,555.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,824.00	96,888.00	4.4%
PERS		3201-3202	306,676.00	326,002.00	6.3%
OASDI/Medicare/Alternative		3301-3302	96,138.00	102,544.00	6.7%
Health and Welfare Benefits		3401-3402	361,743.00	385,399.00	6.5%
Unemployment Insurance		3501-3502	831.00	894.00	7.6%
Workers' Compensation		3601-3602	44,290.00	42,865.00	-3.2%
OPEB, Allocated		3701-3702	5,343.00	23,315.00	336.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			907,845.00	977,907.00	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,322.00	84,322.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	44,084.00	44,084.00	0.0%
TOTAL, BOOKS AND SUPPLIES			128,406.00	128,406.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	130.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	235,937.00	243,204.00	3.1%
Communications		5900	96.00	98.00	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			236,163.00	243,302.00	3.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64337 0000000
Form 12
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	189,626.00	308,334.00	62.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			189,626.00	308,334.00	62.6%
TOTAL, EXPENDITURES			3,298,728.00	3,565,731.00	8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	216,432.00	216,432.00	0.0%
3) Other State Revenue		8300-8599	1,057,403.00	1,159,614.00	9.7%
4) Other Local Revenue		8600-8799	3,454,933.00	3,454,933.00	0.0%
5) TOTAL, REVENUES			4,728,768.00	4,830,979.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,734,587.00	2,822,904.00	3.2%
2) Instruction - Related Services	2000-2999		275,471.00	321,541.00	16.7%
3) Pupil Services	3000-3999		57,750.00	70,637.00	22.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		189,626.00	308,334.00	62.6%
8) Plant Services	8000-8999		41,294.00	42,315.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,298,728.00	3,565,731.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,430,040.00	1,265,248.00	-11.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,430,040.00	1,265,248.00	-11.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,878.47	2,697,918.47	112.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,267,878.47	2,697,918.47	112.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,267,878.47	2,697,918.47	112.8%
2) Ending Balance, June 30 (E + F1e)			2,697,918.47	3,963,166.47	46.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,675,017.47	3,917,364.47	46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,901.00	45,802.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Child Development Fund
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 12
H8B8FABHZR(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	531,718.39	724,521.39
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,971.00	5,942.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	20,522.10	20,522.10
7810	Other Restricted State	660,777.65	1,103,559.65
9010	Other Restricted Local	1,459,028.33	2,062,819.33
Total, Restricted Balance		2,675,017.47	3,917,364.47

Burbank Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64337 0000000
Form 13
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,748,735.00	2,748,735.00	0.0%
3) Other State Revenue		8300-8599	4,641,654.00	4,641,654.00	0.0%
4) Other Local Revenue		8600-8799	536,659.00	536,659.00	0.0%
5) TOTAL, REVENUES			7,927,048.00	7,927,048.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,394,803.00	2,772,035.00	15.8%
3) Employee Benefits		3000-3999	963,217.00	1,276,985.63	32.6%
4) Books and Supplies		4000-4999	3,252,527.00	3,252,527.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	275,434.00	283,271.00	2.8%
6) Capital Outlay		6000-6999	597,012.00	148,650.00	-75.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	248,753.00	262,291.00	5.4%
9) TOTAL, EXPENDITURES			7,731,746.00	7,995,759.63	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			195,302.00	(68,711.63)	-135.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,302.00	(68,711.63)	-135.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,922,214.78	7,117,516.78	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,922,214.78	7,117,516.78	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,922,214.78	7,117,516.78	2.8%
2) Ending Balance, June 30 (E + F1e)			7,117,516.78	7,048,805.15	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,115,861.78	7,045,495.15	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,655.00	3,310.00	100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64337 0000000
Form 13
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,748,735.00	2,748,735.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,748,735.00	2,748,735.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,641,654.00	4,641,654.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,641,654.00	4,641,654.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	440,673.00	440,673.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	94,331.00	94,331.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,655.00	1,655.00	0.0%
TOTAL, OTHER LOCAL REVENUE			536,659.00	536,659.00	0.0%
TOTAL, REVENUES			7,927,048.00	7,927,048.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,729,907.00	1,778,807.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	522,414.00	853,378.00	63.4%
Clerical, Technical and Office Salaries		2400	105,126.00	101,371.00	-3.6%
Other Classified Salaries		2900	37,356.00	38,479.00	3.0%

Burbank Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64337 0000000
Form 13
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,394,803.00	2,772,035.00	15.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	488,965.00	616,048.81	26.0%
OASDI/Medicare/Alternative		3301-3302	172,800.00	199,038.58	15.2%
Health and Welfare Benefits		3401-3402	233,077.00	353,559.00	51.7%
Unemployment Insurance		3501-3502	1,185.00	3,081.77	160.1%
Workers' Compensation		3601-3602	60,398.00	68,949.33	14.2%
OPEB, Allocated		3701-3702	6,792.00	36,308.14	434.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			963,217.00	1,276,985.63	32.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	327,396.00	327,396.00	0.0%
Noncapitalized Equipment		4400	51,300.00	51,300.00	0.0%
Food		4700	2,873,831.00	2,873,831.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,252,527.00	3,252,527.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,560.00	1,605.00	2.9%
Dues and Memberships		5300	1,767.00	1,821.00	3.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,769.00	23,471.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,888.00	131,827.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	624.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	120,549.00	124,262.00	3.1%
Communications		5900	277.00	285.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			275,434.00	283,271.00	2.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	2,413.00	0.00	-100.0%
Equipment		6400	503,372.00	125,843.00	-75.0%
Equipment Replacement		6500	91,227.00	22,807.00	-75.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			597,012.00	148,650.00	-75.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	248,753.00	262,291.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			248,753.00	262,291.00	5.4%
TOTAL, EXPENDITURES			7,731,746.00	7,995,759.63	3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Burbank Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64337 0000000
Form 13
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Function

19 64337 0000000
Form 13
H8B8FABHZR(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,748,735.00	2,748,735.00	0.0%
3) Other State Revenue		8300-8599	4,641,654.00	4,641,654.00	0.0%
4) Other Local Revenue		8600-8799	536,659.00	536,659.00	0.0%
5) TOTAL, REVENUES			7,927,048.00	7,927,048.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,457,811.00	7,709,997.63	3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		248,753.00	262,291.00	5.4%
8) Plant Services	8000-8999		25,182.00	23,471.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,731,746.00	7,995,759.63	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			195,302.00	(68,711.63)	-135.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,302.00	(68,711.63)	-135.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,922,214.78	7,117,516.78	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,922,214.78	7,117,516.78	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,922,214.78	7,117,516.78	2.8%
2) Ending Balance, June 30 (E + F1e)			7,117,516.78	7,048,805.15	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,115,861.78	7,045,495.15	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,655.00	3,310.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 13
H8B8FABHZR(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,899,000.28	6,828,633.65
7033	Child Nutrition: School Food Best Practices Apportionment	216,861.50	216,861.50
Total, Restricted Balance		7,115,861.78	7,045,495.15

Burbank Unified
Los Angeles County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

19 64337 0000000
Form 14
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,997,446.00	1,347.00	-99.9%
5) TOTAL, REVENUES			1,997,446.00	1,347.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	68,184.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	960,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,184.00	960,000.00	1,308.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,929,262.00	(958,653.00)	-149.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,929,262.00	(958,653.00)	-149.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,180.38	2,020,442.38	2,115.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,180.38	2,020,442.38	2,115.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,180.38	2,020,442.38	2,115.9%
2) Ending Balance, June 30 (E + F1e)			2,020,442.38	1,061,789.38	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,020,442.38	1,061,789.38	-47.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

19 64337 0000000
Form 14
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,347.00	1,347.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,996,099.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,997,446.00	1,347.00	-99.9%
TOTAL, REVENUES			1,997,446.00	1,347.00	-99.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

19 64337 0000000
Form 14
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,184.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,184.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	500,000.00	New
Equipment		6400	0.00	210,000.00	New
Equipment Replacement		6500	0.00	250,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	960,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,184.00	960,000.00	1,308.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Function

19 64337 0000000
Form 14
H8B8FABHZR(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,997,446.00	1,347.00	-99.9%
5) TOTAL, REVENUES			1,997,446.00	1,347.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		68,184.00	960,000.00	1,308.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,184.00	960,000.00	1,308.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,929,262.00	(958,653.00)	-149.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,929,262.00	(958,653.00)	-149.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,180.38	2,020,442.38	2,115.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,180.38	2,020,442.38	2,115.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,180.38	2,020,442.38	2,115.9%
2) Ending Balance, June 30 (E + F1e)			2,020,442.38	1,061,789.38	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,020,442.38	1,061,789.38	-47.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

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Form 14
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Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64337 0000000
Form 21
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,699,408.00	1,699,408.00	0.0%
5) TOTAL, REVENUES			1,699,408.00	1,699,408.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	387,897.00	360,394.02	-7.1%
3) Employee Benefits		3000-3999	155,433.00	181,499.79	16.8%
4) Books and Supplies		4000-4999	6,293,413.00	4,154,493.00	-34.0%
5) Services and Other Operating Expenditures		5000-5999	371,203.00	380,501.00	2.5%
6) Capital Outlay		6000-6999	22,490,075.00	22,489,352.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,698,021.00	27,566,239.81	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,998,613.00)	(25,866,831.81)	-7.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,998,613.00)	(25,866,831.81)	-7.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,079,046.53	27,080,433.53	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,079,046.53	27,080,433.53	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,079,046.53	27,080,433.53	-50.8%
2) Ending Balance, June 30 (E + F1e)			27,080,433.53	1,213,601.72	-95.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,080,433.53	1,213,601.72	-95.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64337 0000000
Form 21
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,696,629.00	1,696,629.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,779.00	2,779.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,699,408.00	1,699,408.00	0.0%
TOTAL, REVENUES			1,699,408.00	1,699,408.00	0.0%
CLASSIFIED SALARIES					

Burbank Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64337 0000000
Form 21
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	364,476.00	360,394.02	-1.1%
Clerical, Technical and Office Salaries		2400	23,421.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			387,897.00	360,394.02	-7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	86,067.00	95,445.34	10.9%
OASDI/Medicare/Alternative		3301-3302	24,737.00	27,570.03	11.5%
Health and Welfare Benefits		3401-3402	34,763.00	42,741.50	23.0%
Unemployment Insurance		3501-3502	162.00	510.91	215.4%
Workers' Compensation		3601-3602	8,636.00	9,237.62	7.0%
OPEB, Allocated		3701-3702	1,068.00	5,994.39	461.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155,433.00	181,499.79	16.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,293,413.00	4,154,493.00	-34.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,293,413.00	4,154,493.00	-34.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	778.00	778.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	332,000.00	342,226.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,099.00	36,130.00	-2.6%
Communications		5900	1,326.00	1,367.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			371,203.00	380,501.00	2.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,388,113.00	22,387,390.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	80,746.00	80,746.00	0.0%
Equipment Replacement		6500	21,216.00	21,216.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,490,075.00	22,489,352.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,698,021.00	27,566,239.81	-7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64337 0000000
Form 21
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,699,408.00	1,699,408.00	0.0%
5) TOTAL, REVENUES			1,699,408.00	1,699,408.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		29,698,021.00	27,566,239.81	-7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,698,021.00	27,566,239.81	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,998,613.00)	(25,866,831.81)	-7.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,998,613.00)	(25,866,831.81)	-7.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,079,046.53	27,080,433.53	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,079,046.53	27,080,433.53	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,079,046.53	27,080,433.53	-50.8%
2) Ending Balance, June 30 (E + F1e)			27,080,433.53	1,213,601.72	-95.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,080,433.53	1,213,601.72	-95.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 21
H8B8FABHZR(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64337 0000000
Form 25
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,197,294.00	1,197,294.00	0.0%
5) TOTAL, REVENUES			1,197,294.00	1,197,294.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,134.00	15,134.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,840.00	10,143.00	3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,974.00	25,277.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,172,320.00	1,172,017.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,172,320.00	1,172,017.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,329,931.08	12,502,251.08	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,329,931.08	12,502,251.08	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,329,931.08	12,502,251.08	10.3%
2) Ending Balance, June 30 (E + F1e)			12,502,251.08	13,674,268.08	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,374,598.73	13,571,892.73	9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	127,652.35	102,375.35	-19.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64337 0000000
Form 25
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	197,294.00	197,294.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,197,294.00	1,197,294.00	0.0%
TOTAL, REVENUES			1,197,294.00	1,197,294.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Burbank Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64337 0000000
Form 25
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,006.00	14,006.00	0.0%
Noncapitalized Equipment		4400	1,128.00	1,128.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,134.00	15,134.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,840.00	10,143.00	3.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,840.00	10,143.00	3.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,974.00	25,277.00	1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64337 0000000
Form 25
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,197,294.00	1,197,294.00	0.0%
5) TOTAL, REVENUES			1,197,294.00	1,197,294.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,974.00	25,277.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,974.00	25,277.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,172,320.00	1,172,017.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,172,320.00	1,172,017.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,329,931.08	12,502,251.08	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,329,931.08	12,502,251.08	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,329,931.08	12,502,251.08	10.3%
2) Ending Balance, June 30 (E + F1e)			12,502,251.08	13,674,268.08	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,374,598.73	13,571,892.73	9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	127,652.35	102,375.35	-19.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 25
H8B8FABHZR(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	12,374,598.73	13,571,892.73
Total, Restricted Balance		12,374,598.73	13,571,892.73

Burbank Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64337 0000000
Form 35
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.00	3.00	0.0%
5) TOTAL, REVENUES			3.00	3.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3.00	3.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3.00	3.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2.84)	.16	-105.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2.84)	.16	-105.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2.84)	.16	-105.6%
2) Ending Balance, June 30 (E + F1e)			.16	3.16	1,875.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	.16	3.16	1,875.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64337 0000000
Form 35
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3.00	3.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.00	3.00	0.0%
TOTAL, REVENUES			3.00	3.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64337 0000000
Form 35
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64337 0000000
Form 35
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

19 64337 0000000
Form 35
H8B8FABHZR(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.00	3.00	0.0%
5) TOTAL, REVENUES			3.00	3.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3.00	3.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3.00	3.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2.84)	.16	-105.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2.84)	.16	-105.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2.84)	.16	-105.6%
2) Ending Balance, June 30 (E + F1e)			.16	3.16	1,875.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	.16	3.16	1,875.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 35
H8B8FABHZR(2026-27)

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 64337 0000000
Form 40
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	670,340.00	670,340.00	0.0%
5) TOTAL, REVENUES			670,340.00	670,340.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,709.00	29,709.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	106,009.00	109,273.00	3.1%
6) Capital Outlay		6000-6999	2,752,518.00	688,130.00	-75.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	1,372,477.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,888,236.00	2,199,589.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,217,896.00)	(1,529,249.00)	-31.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,217,896.00)	(1,529,249.00)	-31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,908,969.70	18,691,073.70	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,908,969.70	18,691,073.70	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,908,969.70	18,691,073.70	-10.6%
2) Ending Balance, June 30 (E + F1e)			18,691,073.70	17,161,824.70	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,508,331.18	10,741,520.18	-6.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,182,742.52	6,420,304.52	-10.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 64337 0000000
Form 40
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	670,340.00	670,340.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			670,340.00	670,340.00	0.0%
TOTAL, REVENUES			670,340.00	670,340.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 64337 0000000
Form 40
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,416.00	5,416.00	0.0%
Noncapitalized Equipment		4400	24,293.00	24,293.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,709.00	29,709.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	106,009.00	109,273.00	3.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,009.00	109,273.00	3.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,704,127.00	676,032.00	-75.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	48,391.00	12,098.00	-75.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,752,518.00	688,130.00	-75.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	486,634.00	New
Other Debt Service - Principal		7439	0.00	885,843.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,372,477.00	New
TOTAL, EXPENDITURES			2,888,236.00	2,199,589.00	-23.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 64337 0000000
Form 40
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

19 64337 0000000
Form 40
H8B8FABHZR(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	670,340.00	670,340.00	0.0%
5) TOTAL, REVENUES			670,340.00	670,340.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,888,236.00	827,112.00	-71.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,372,477.00	New
10) TOTAL, EXPENDITURES			2,888,236.00	2,199,589.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,217,896.00)	(1,529,249.00)	-31.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,217,896.00)	(1,529,249.00)	-31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,908,969.70	18,691,073.70	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,908,969.70	18,691,073.70	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,908,969.70	18,691,073.70	-10.6%
2) Ending Balance, June 30 (E + F1e)			18,691,073.70	17,161,824.70	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,508,331.18	10,741,520.18	-6.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,182,742.52	6,420,304.52	-10.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 40
H8B8FABHZR(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6230	California Clean Energy Jobs Act	.42	.42
9010	Other Restricted Local	11,508,330.76	10,741,519.76
Total, Restricted Balance		11,508,331.18	10,741,520.18

Burbank Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

19 64337 0000000
Form 51
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,272,486.00	17,272,486.00	0.0%
5) TOTAL, REVENUES			17,272,486.00	17,272,486.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,601,972.00	18,601,972.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,601,972.00	18,601,972.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,329,486.00)	(1,329,486.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,329,486.00)	(1,329,486.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,160,092.00	16,830,606.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,160,092.00	16,830,606.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,160,092.00	16,830,606.00	-7.3%
2) Ending Balance, June 30 (E + F1e)			16,830,606.00	15,501,120.00	-7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,830,606.00	15,501,120.00	-7.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

19 64337 0000000
Form 51
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,483,029.00	16,483,029.00	0.0%
Unsecured Roll		8612	447,706.00	447,706.00	0.0%
Prior Years' Taxes		8613	132,877.00	132,877.00	0.0%
Supplemental Taxes		8614	108,076.00	108,076.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	100,798.00	100,798.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,272,486.00	17,272,486.00	0.0%
TOTAL, REVENUES			17,272,486.00	17,272,486.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,371,804.00	6,371,804.00	0.0%
Bond Interest and Other Service Charges		7434	12,230,168.00	12,230,168.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,601,972.00	18,601,972.00	0.0%
TOTAL, EXPENDITURES			18,601,972.00	18,601,972.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Burbank Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

19 64337 0000000
Form 51
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Function

19 64337 0000000
Form 51
H8B8FABHZR(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,272,486.00	17,272,486.00	0.0%
5) TOTAL, REVENUES			17,272,486.00	17,272,486.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,601,972.00	18,601,972.00	0.0%
10) TOTAL, EXPENDITURES			18,601,972.00	18,601,972.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,329,486.00)	(1,329,486.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,329,486.00)	(1,329,486.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,160,092.00	16,830,606.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,160,092.00	16,830,606.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,160,092.00	16,830,606.00	-7.3%
2) Ending Balance, June 30 (E + F1e)			16,830,606.00	15,501,120.00	-7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,830,606.00	15,501,120.00	-7.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Burbank Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

19 64337 0000000
Form 51
H8B8FABHZR(2026-27)

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64337 0000000
Form 67
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,358,959.00	2,358,959.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,358,959.00	2,358,959.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,858,959.00)	(1,858,959.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,750,000.00	-12.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	1,750,000.00	-12.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			141,041.00	(108,959.00)	-177.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	141,041.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	141,041.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	141,041.00	New
2) Ending Net Position, June 30 (E + F1e)			141,041.00	32,082.00	-77.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	141,041.00	32,082.00	-77.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64337 0000000
Form 67
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	500,000.00	500,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	500,000.00	0.0%
TOTAL, REVENUES			500,000.00	500,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Burbank Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64337 0000000
Form 67
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	2,358,959.00	2,358,959.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,358,959.00	2,358,959.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,358,959.00	2,358,959.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	1,750,000.00	-12.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,750,000.00	-12.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Burbank Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64337 0000000
Form 67
H8B8FABHZR(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			2,000,000.00	1,750,000.00	-12.5%

Burbank Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Function

19 64337 0000000
Form 67
H8B8FABHZR(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,358,959.00	2,358,959.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,358,959.00	2,358,959.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,858,959.00)	(1,858,959.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,750,000.00	-12.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	1,750,000.00	-12.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			141,041.00	(108,959.00)	-177.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	141,041.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	141,041.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	141,041.00	New
2) Ending Net Position, June 30 (E + F1e)			141,041.00	32,082.00	-77.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	141,041.00	32,082.00	-77.3%

Burbank Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

19 64337 0000000
Form 67
H8B8FABHZR(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Burbank Unified
Los Angeles County

2026-27 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 64337 0000000
Form A
H8B8FABHZR(2026-27)

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,048.63	13,048.63	13,425.58	12,893.00	12,893.00	13,301.76
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,048.63	13,048.63	13,425.58	12,893.00	12,893.00	13,301.76
5. District Funded County Program ADA						
a. County Community Schools	15.00	15.00	15.00	15.00	15.00	15.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.00	15.00	15.00	15.00	15.00	15.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,063.63	13,063.63	13,440.58	12,908.00	12,908.00	13,316.76
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			23,404,262.39	26,461,349.22	18,836,901.16	10,832,594.96	14,849,631.97	7,691,094.02	25,476,119.77	28,651,661.57
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,807,316.15	3,807,316.15	6,853,169.07	6,853,169.07	6,853,169.07	12,453,003.82	6,853,169.07	6,853,169.07
Property Taxes	8020-8079		388,118.89	776,237.77	0.00	0.00	776,237.77	19,405,944.25	11,643,566.55	2,328,713.31
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	341,324.00	209,362.50	749,518.00	341,324.00
Other State Revenue	8300-8599		1,411,630.50	1,819,491.50	2,540,934.90	6,108,966.15	3,398,651.40	3,718,793.40	2,807,589.40	3,730,278.65
Other Local Revenue	8600-8799		0.00	0.00	416,329.00	222,619.00	222,619.00	416,329.00	1,333,067.10	1,551,455.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,607,065.54	6,403,045.42	9,810,432.97	13,184,754.22	11,592,001.24	36,203,432.97	23,386,910.12	14,804,940.03
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		51,806.65	7,313,371.95	7,503,329.67	7,632,846.29	7,753,728.47	7,650,115.17	7,693,287.38	7,710,556.26
Classified Salaries	2000-2999		397,977.73	1,591,910.92	3,183,821.84	3,581,799.57	3,581,799.57	3,621,597.34	3,621,597.34	3,621,597.34
Employee Benefits	3000-3999		104,232.88	2,345,239.69	4,534,130.07	4,586,246.51	4,586,246.51	4,638,362.95	4,638,362.95	4,690,479.38
Books and Supplies	4000-4999		480,649.32	720,973.98	480,649.32	720,973.98	720,973.98	400,541.10	720,973.98	640,865.76
Services	5000-5999		1,976,639.54	2,986,921.96	3,074,772.61	3,074,772.61	3,074,772.61	3,074,772.61	3,514,025.84	3,514,025.84
Capital Outlay	6000-6999		0.00	40,500.00	0.00	40,500.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		21,179.95	13,660.15	23,120.83	23,120.83	23,120.83	23,120.83	23,120.83	23,120.83
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,032,486.07	15,012,578.65	18,799,824.34	19,660,259.79	19,740,641.97	19,408,510.00	20,211,368.32	20,200,645.41
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	14,876,629.80	4,462,988.94	2,975,325.96	2,975,325.96	1,487,662.98	1,487,662.98	1,487,662.98	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		14,876,629.80	4,462,988.94	2,975,325.96	2,975,325.96	1,487,662.98	1,487,662.98	1,487,662.98	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	9,951,203.96	3,980,481.58	1,990,240.79	1,990,240.79	995,120.40	497,560.20	497,560.20	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(10,000,000.00)	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,951,203.96	3,980,481.58	1,990,240.79	1,990,240.79	(9,004,879.60)	497,560.20	497,560.20	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		4,925,425.84	482,507.36	985,085.17	985,085.17	10,492,542.58	990,102.78	990,102.78	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			3,057,086.83	(7,624,448.06)	(8,004,306.20)	4,017,037.01	(7,158,537.95)	17,785,025.75	3,175,541.80	(5,395,705.38)
F. ENDING CASH (A + E)			26,461,349.22	18,836,901.16	10,832,594.96	14,849,631.97	7,691,094.02	25,476,119.77	28,651,661.57	23,255,956.19
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		23,255,956.19	19,635,866.56	16,232,155.99	13,714,491.37				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	12,453,003.82	6,853,169.07	6,853,169.07	12,453,003.82	5,599,834.75	0.00	98,545,662.00	98,545,662.00
Property Taxes	8020-8079	0.00	17,077,230.94	8,538,615.47	16,689,112.06	0.00	0.00	77,623,777.01	77,623,777.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	209,362.50	749,518.00	362,536.75	61,308.75	5,611,228.50	0.00	8,635,483.00	8,635,483.00
Other State Revenue	8300-8599	3,569,724.90	2,540,934.90	2,540,934.90	3,882,166.40	1,020,586.00	0.00	39,090,683.00	39,090,683.00
Other Local Revenue	8600-8799	407,590.50	213,880.50	222,619.00	1,570,018.00	1,389,553.90	0.00	7,966,080.00	7,966,080.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		16,639,681.72	27,434,733.41	18,517,875.19	34,655,609.03	13,621,203.15	0.00	231,861,685.01	231,861,685.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,865,976.21	7,632,846.29	7,779,631.79	7,779,631.79	1,977,287.10	0.00	86,344,415.02	86,344,415.02
Classified Salaries	2000-2999	3,661,395.11	3,661,395.11	3,661,395.11	3,780,788.43	1,830,697.56	0.00	39,797,772.97	39,797,772.98
Employee Benefits	3000-3999	4,794,712.26	4,846,828.70	4,898,945.13	4,951,061.57	2,501,589.00	0.00	52,116,437.60	52,116,437.59
Books and Supplies	4000-4999	400,541.10	720,973.98	720,973.98	801,082.20	480,649.32	0.00	8,010,822.00	8,010,822.00
Services	5000-5999	3,514,025.84	3,953,279.07	3,953,279.07	3,953,279.07	4,260,756.33	0.00	43,925,323.00	43,925,323.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	81,000.00	81,000.00
Other Outgo	7000-7499	23,120.83	23,120.83	21,314.73	1,326,114.53	(1,087,763.00)	0.00	479,473.00	479,473.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,750,000.00	0.00	0.00	1,750,000.00	1,750,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,259,771.35	20,838,443.98	21,035,539.81	24,341,957.59	9,963,216.31	0.00	232,505,243.59	232,505,243.59
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	14,876,629.80	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,876,629.80	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,951,203.96	
Due To Other Funds	9610	0.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	10,000,000.00	0.00	0.00	0.00	0.00	9,951,203.96	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(10,000,000.00)	0.00	0.00	0.00	0.00	4,925,425.84	
E. NET INCREASE/DECREASE (B - C + D)		(3,620,089.63)	(3,403,710.57)	(2,517,664.62)	10,313,651.44	3,657,986.84	0.00	4,281,867.26	(643,558.59)
F. ENDING CASH (A + E)		19,635,866.56	16,232,155.99	13,714,491.37	24,028,142.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,686,129.65	

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			24,028,142.81	26,789,232.44	18,873,322.96	10,585,014.66	12,898,423.24	5,625,829.41	23,748,987.23	26,902,352.32
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,882,665.70	3,882,665.70	6,988,798.26	6,988,798.26	6,988,798.26	13,057,283.26	6,988,798.26	6,988,798.26
Property Taxes	8020-8079		388,118.89	776,237.77	0.00	0.00	776,237.77	19,405,944.25	11,643,566.55	2,328,713.31
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	341,324.00	209,362.50	749,518.00	341,324.00
Other State Revenue	8300-8599		1,454,659.82	1,868,638.74	2,618,387.67	2,618,387.67	3,506,946.87	3,836,448.02	2,893,841.77	2,618,387.67
Other Local Revenue	8600-8799		0.00	0.00	403,695.82	222,619.00	222,619.00	403,695.82	1,333,067.10	1,551,455.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,725,444.41	6,527,542.21	10,010,881.75	9,829,804.93	11,835,925.90	36,912,733.85	23,608,791.68	13,828,678.24
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		52,364.39	7,392,106.22	7,584,108.98	7,715,019.95	7,837,203.53	7,732,474.75	7,776,111.74	7,793,566.54
Classified Salaries	2000-2999		403,673.40	1,614,693.62	3,229,387.23	3,633,060.64	3,633,060.64	3,673,427.98	3,673,427.98	3,673,427.98
Employee Benefits	3000-3999		105,354.63	2,370,479.17	4,582,926.39	4,635,603.70	4,635,603.70	4,688,281.02	4,688,281.02	4,740,958.33
Books and Supplies	4000-4999		460,889.37	691,334.06	460,889.37	691,334.06	691,334.06	384,074.48	691,334.06	614,519.16
Services	5000-5999		2,026,772.41	3,062,678.31	3,152,757.09	3,152,757.09	3,152,757.09	3,152,757.09	3,603,150.96	3,603,150.96
Capital Outlay	6000-6999		0.00	32,500.00	0.00	32,500.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		21,179.95	13,660.15	23,120.83	23,120.83	23,120.83	23,120.83	23,120.83	23,120.83
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,070,234.15	15,177,451.53	19,033,189.89	19,883,396.27	19,973,079.85	19,654,136.15	20,455,426.59	20,448,743.80
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	13,621,203.15	4,086,360.95	2,724,240.63	2,724,240.63	1,362,120.32	1,362,120.32	1,362,120.32	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		13,621,203.15	4,086,360.95	2,724,240.63	2,724,240.63	1,362,120.32	1,362,120.32	1,362,120.32	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	9,951,203.96	3,980,481.58	1,990,240.79	1,990,240.79	995,120.40	497,560.20	497,560.20	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(12,000,000.00)	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,951,203.96	3,980,481.58	1,990,240.79	1,990,240.79	(11,004,879.60)	497,560.20	497,560.20	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		3,669,999.19	105,879.37	733,999.84	733,999.84	12,366,999.92	864,560.12	864,560.12	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,761,089.63	(7,915,909.48)	(8,288,308.30)	2,313,408.58	(7,272,593.83)	18,123,157.82	3,153,365.09	(6,620,065.56)
F. ENDING CASH (A + E)			26,789,232.44	18,873,322.96	10,585,014.66	12,898,423.24	5,625,829.41	23,748,987.23	26,902,352.32	20,282,286.76
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		20,282,286.76	17,105,235.85	23,657,245.95	21,093,160.85				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	13,057,283.26	6,988,798.26	6,988,798.26	13,057,283.26	6,068,485.00	0.00	101,927,254.00	101,927,254.00
Property Taxes	8020-8079	0.00	17,077,230.94	8,538,615.47	16,689,112.06	0.00	0.00	77,623,777.01	77,623,777.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	209,362.50	749,518.00	362,536.75	61,308.75	5,611,228.50	0.00	8,635,483.00	8,635,483.00
Other State Revenue	8300-8599	3,682,460.26	2,618,387.67	2,618,387.67	4,005,212.33	1,055,597.86	0.00	35,395,744.02	35,395,744.00
Other Local Revenue	8600-8799	394,957.32	213,880.50	222,619.00	1,557,384.82	1,389,553.90	0.00	7,915,547.28	7,915,547.26
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		17,344,063.34	27,647,815.37	18,730,957.15	35,370,301.22	14,124,865.26	0.00	231,497,805.31	231,497,805.26
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,950,659.70	7,715,019.95	7,863,385.72	7,863,385.72	1,998,574.17	0.00	87,273,981.36	87,273,981.39
Classified Salaries	2000-2999	3,713,795.32	3,713,795.32	3,713,795.32	3,834,897.34	1,856,897.66	0.00	40,367,340.43	40,367,340.43
Employee Benefits	3000-3999	4,846,312.96	4,898,990.28	4,951,667.59	5,004,344.91	2,528,511.11	0.00	52,677,314.81	52,677,314.81
Books and Supplies	4000-4999	384,074.48	691,334.06	691,334.06	768,148.95	460,889.37	0.00	7,681,489.54	7,681,489.53
Services	5000-5999	3,603,150.96	4,053,544.83	4,053,544.83	4,053,544.83	4,368,820.53	0.00	45,039,386.98	45,039,386.95
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00
Other Outgo	7000-7499	23,120.83	23,120.83	21,314.73	1,326,114.53	(1,087,763.00)	0.00	479,473.00	479,473.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,750,000.00	0.00	0.00	1,750,000.00	1,750,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

19 64337 0000000
Form CASH
H8B8FABHZR(2026-27)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,521,114.25	21,095,805.27	21,295,042.25	24,600,436.28	10,125,929.84	0.00	235,333,986.12	235,333,986.11
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	13,621,203.17	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,621,203.17	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,951,203.96	
Due To Other Funds	9610	0.00	0.00	0.00	12,000,000.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	12,000,000.00	0.00	0.00	9,951,203.96	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(12,000,000.00)	0.00	0.00	3,669,999.21	
E. NET INCREASE/DECREASE (B - C + D)		(3,177,050.91)	6,552,010.10	(2,564,085.10)	(1,230,135.06)	3,998,935.42	0.00	(166,181.60)	(3,836,180.85)
F. ENDING CASH (A + E)		17,105,235.85	23,657,245.95	21,093,160.85	19,863,025.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,861,961.21	

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Burbank Unified School District, 1900 W. Olive Ave.,
Burbank, CA 91506

Date: 6/15/2026

Adoption Date: 6/25/2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Laurette Cano

Title: Clerk

Public Hearing:

Place: Burbank Unified School District, 1900
W. Olive Ave., Burbank, CA 91506

Date: 6/18/2026

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Maricela Salinas

Title: Director of Fiscal Services

Telephone: 818-729-4466

E-mail: maricelasalinas@burbankusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

19 64337 0000000
Form CB
H8B8FABHZR(2026-27)

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

19 64337 000000
Form CEA
H8B8FABHZR(2026-27)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	84,082,646.00	301	5,589.00	303	84,077,057.00	305	2,631,164.00		307	81,445,893.00	309
2000 - Classified Salaries	39,332,924.00	311	180,975.00	313	39,151,949.00	315	0.00		317	39,151,949.00	319
3000 - Employee Benefits	51,250,076.98	321	1,555,832.00	323	49,694,244.98	325	9,525.00		327	49,684,719.98	329
4000 - Books, Supplies Equip Replace. (6500)	7,555,895.00	331	1,127,451.00	333	6,428,444.00	335	1,525,604.00		337	4,902,840.00	339
5000 - Services . . . & 7300 - Indirect Costs	43,609,693.05	341	425.00	343	43,609,268.05	345	18,439,125.00		347	25,170,143.05	349
TOTAL					222,960,963.03	365			TOTAL	200,355,545.03	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	67,627,129.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,025,854.00	380
3. STRS.	3101 & 3102	11,926,209.00	382
4. PERS.	3201 & 3202	4,161,614.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,189,104.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	11,138,966.98	385
7. Unemployment Insurance.	3501 & 3502	37,289.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,073,067.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		112,179,232.98	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		9,979.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		112,169,253.98	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.99%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

19 64337 0000000
Form CEA
H8B8FABHZR(2026-27)

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.99%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	200,355,545.03	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Burbank Unified
Los Angeles County

**Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

19 64337 0000000
Form CEB
H8B8FABHZR(2026-27)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	86,344,415.02	301	3,263.00	303	86,341,152.02	305	2,610,351.00		307	83,730,801.02	309
2000 - Classified Salaries	39,797,772.98	311	189,169.00	313	39,608,603.98	315	0.00		317	39,608,603.98	319
3000 - Employee Benefits	52,116,437.59	321	1,719,440.18	323	50,396,997.41	325	15,287.00		327	50,381,710.41	329
4000 - Books, Supplies Equip Replace. (6500)	8,010,822.00	331	38,873.00	333	7,971,949.00	335	1,525,604.00		337	6,446,345.00	339
5000 - Services. . & 7300 - Indirect Costs	42,837,560.00	341	438.00	343	42,837,122.00	345	19,246,406.00		347	23,590,716.00	349
TOTAL					227,155,824.41	365	TOTAL			203,758,176.41	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	69,294,372.78	375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,749,375.00	380
3. STRS.	3101 & 3102	12,330,020.84	382
4. PERS.	3201 & 3202	3,886,977.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,090,728.08	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	11,614,619.00	385
7. Unemployment Insurance.	3501 & 3502	40,081.51	390
8. Workers' Compensation Insurance.	3601 & 3602	1,945,582.69	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

19 64337 0000000
Form CEB
H8B8FABHZR(2026-27)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	114,951,756.90	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	2,281.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	114,949,475.90	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	56.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.41%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	203,758,176.41	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	231,284,528.03
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,941,598.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	149,264.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,602,158.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,383,058.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,000,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,443,797.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,578,277.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				217,764,653.03
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				13,063.63
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,669.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)				212,449,438.01
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				212,449,438.01
B. Required effort (Line A.2 times 90%)				191,204,494.21
C. Current year expenditures (Line I.E and Line II.B)				217,764,653.03
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				MOE Met

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

19 64337 0000000
Form ESMOE
H8B8FABHZR(2026-27)

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 8,658,584.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 164,464,972.98

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.26%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

**Entry
required****Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)****A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 14,458,481.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,214,808.00

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
Indirect Cost Rate Worksheet

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	235,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,037,184.05
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,945,473.05
9. Carry-Forward Adjustment (Part IV, Line F)	2,521,742.25
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,467,215.31
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	143,446,856.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,124,608.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,848,376.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,758,717.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	149,958.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,100.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	423,047.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	83,968.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,681,143.95
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,946,275.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,065,018.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,012,150.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	220,545,216.98
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.59%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	9.73%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	18,945,473.05
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,154,455.26)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.47%) times Part III, Line B19); zero if negative	2,521,742.25
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.47%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.47%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,521,742.25
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,521,742.25

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

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Form ICR
H8B8FABHZR(2026-27)

Approved
indirect
cost rate: 6.47%

Highest
rate used
in any
program: 6.47%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,847,523.00	248,934.00	6.47%
01	3010	1,756,100.00	113,618.00	6.47%
01	3550	80,939.00	5,236.00	6.47%
01	4035	315,652.00	2,151.00	0.68%
01	4127	20,000.00	1,294.00	6.47%
01	4201	107,699.00	3,439.00	3.19%
01	4203	230,102.00	14,043.00	6.10%
01	6010	153,823.00	9,952.00	6.47%
01	6266	210,602.98	13,600.00	6.46%
01	6385	22,470.00	1,081.00	4.81%
01	6387	545,835.00	26,991.00	4.94%
01	6388	278,602.00	18,017.00	6.47%
01	7412	497,641.42	17,150.00	3.45%
01	7413	76,590.05	2,381.00	3.11%
01	8150	6,434,040.00	416,282.00	6.47%
11	6371	37,151.00	2,403.00	6.47%
11	6391	5,684,794.00	277,518.00	4.88%
12	6105	543,608.00	27,880.00	5.13%
12	9010	2,500,673.00	161,746.00	6.47%
13	5310	4,012,150.00	248,753.00	6.20%

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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Form L
H8B8FABHZR(2026-27)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	.31	5.00	1,511,964.80	1,511,970.11
2. State Lottery Revenue	8560	2,591,550.00		1,118,458.00	3,710,008.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,591,550.31	5.00	2,630,422.80	5,221,978.11
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,591,550.00		0.00	2,591,550.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		1,520,212.00	1,520,212.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			800.00	800.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,591,550.00	0.00	1,521,012.00	4,112,562.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	.31	5.00	1,109,410.80	1,109,416.11
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64337 000000
Form MYP
H8B8FABHZR(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	176,169,439.00	1.92%	179,551,031.00	1.29%	181,868,750.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,077,175.00	3.40%	6,283,983.05	4.39%	6,559,882.82
4. Other Local Revenues	8600-8799	1,037,439.00	-4.87%	986,906.26	0.00%	986,906.26
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(41,109,278.00)	3.86%	(42,697,165.13)	1.48%	(43,331,193.20)
6. Total (Sum lines A1 thru A5c)		142,174,775.00	1.37%	144,124,755.18	1.36%	146,084,345.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				68,756,656.96		69,422,606.83
b. Step & Column Adjustment				1,025,949.87		1,041,339.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(360,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,756,656.96	0.97%	69,422,606.83	1.50%	70,463,945.92
2. Classified Salaries						
a. Base Salaries				20,895,096.98		21,208,523.44
b. Step & Column Adjustment				313,426.46		318,127.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,895,096.98	1.50%	21,208,523.44	1.50%	21,526,651.29
3. Employee Benefits	3000-3999	36,808,604.39	0.94%	37,155,695.51	0.42%	37,310,070.75
4. Books and Supplies	4000-4999	1,838,799.00	3.18%	1,897,272.80	2.76%	1,949,637.52
5. Services and Other Operating Expenditures	5000-5999	18,024,321.00	3.23%	18,605,912.57	2.80%	19,126,742.08
6. Capital Outlay	6000-6999	16,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	244,065.00	0.00%	244,065.00	0.00%	244,065.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,408,413.00)	-25.20%	(1,801,384.23)	0.79%	(1,815,622.71)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,750,000.00	0.00%	1,750,000.00	0.00%	1,750,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		145,925,130.33	1.75%	148,482,691.92	1.40%	150,555,489.85

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64337 0000000
Form MYP
H8B8FABHZR(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,750,355.33)		(4,357,936.74)		(4,471,143.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,816,626.99		16,066,271.66		11,708,334.92
2. Ending Fund Balance (Sum lines C and D1)		16,066,271.66		11,708,334.92		7,237,190.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	45,000.00		45,000.00		45,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,046,111.66		4,603,314.92		28,833.95
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,975,160.00		7,060,020.00		7,163,357.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,066,271.66		11,708,334.92		7,237,190.95
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,975,160.00		7,060,020.00		7,163,357.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,975,160.00		7,060,020.00		7,163,357.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64337 0000000
Form MYP
H8B8FABHZR(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,635,483.00	0.00%	8,635,483.00	0.00%	8,635,483.00
3. Other State Revenues	8300-8599	33,013,508.00	-11.82%	29,111,760.95	2.92%	29,962,319.91
4. Other Local Revenues	8600-8799	6,928,641.00	0.00%	6,928,641.00	0.00%	6,928,641.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	41,109,278.00	3.86%	42,697,165.13	1.48%	43,331,193.20
6. Total (Sum lines A1 thru A5c)		89,686,910.00	-2.58%	87,373,050.08	1.70%	88,857,637.11
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,587,758.06		17,851,374.56
b. Step & Column Adjustment				263,816.46		267,770.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(199.96)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,587,758.06	1.50%	17,851,374.56	1.50%	18,119,145.16
2. Classified Salaries						
a. Base Salaries				18,902,676.00		19,158,816.99
b. Step & Column Adjustment				259,046.96		262,888.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,905.97)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,902,676.00	1.36%	19,158,816.99	1.37%	19,421,705.96
3. Employee Benefits	3000-3999	15,307,833.20	1.40%	15,521,619.30	-0.07%	15,511,419.23
4. Books and Supplies	4000-4999	6,172,023.00	-6.28%	5,784,216.73	2.05%	5,902,585.58
5. Services and Other Operating Expenditures	5000-5999	25,901,002.00	2.06%	26,433,474.38	2.72%	27,152,168.94
6. Capital Outlay	6000-6999	65,000.00	0.00%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,323,171.00	0.00%	1,323,171.00	0.00%	1,323,171.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,320,650.00	-45.96%	713,621.23	2.00%	727,859.71
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,580,113.26	0.31%	86,851,294.19	1.58%	88,223,055.58
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,106,796.74		521,755.89		634,581.53

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64337 0000000
Form MYP
H8B8FABHZR(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,820,973.72		21,927,770.46		22,449,526.35
2. Ending Fund Balance (Sum lines C and D1)		21,927,770.46		22,449,526.35		23,084,107.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	21,927,771.72		22,449,526.35		23,084,107.88
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.26)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,927,770.46		22,449,526.35		23,084,107.88
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64337 0000000
Form MYP
H8B8FABHZR(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	176,169,439.00	1.92%	179,551,031.00	1.29%	181,868,750.00
2. Federal Revenues	8100-8299	8,635,483.00	0.00%	8,635,483.00	0.00%	8,635,483.00
3. Other State Revenues	8300-8599	39,090,683.00	-9.45%	35,395,744.00	3.18%	36,522,202.73
4. Other Local Revenues	8600-8799	7,966,080.00	-0.63%	7,915,547.26	0.00%	7,915,547.26
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		231,861,685.00	-0.16%	231,497,805.26	1.49%	234,941,982.99
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				86,344,415.02		87,273,981.39
b. Step & Column Adjustment				1,289,766.33		1,309,109.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(360,199.96)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,344,415.02	1.08%	87,273,981.39	1.50%	88,583,091.08
2. Classified Salaries						
a. Base Salaries				39,797,772.98		40,367,340.43
b. Step & Column Adjustment				572,473.42		581,016.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,905.97)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,797,772.98	1.43%	40,367,340.43	1.44%	40,948,357.25
3. Employee Benefits	3000-3999	52,116,437.59	1.08%	52,677,314.81	0.27%	52,821,489.98
4. Books and Supplies	4000-4999	8,010,822.00	-4.11%	7,681,489.53	2.22%	7,852,223.10
5. Services and Other Operating Expenditures	5000-5999	43,925,323.00	2.54%	45,039,386.95	2.75%	46,278,911.02
6. Capital Outlay	6000-6999	81,000.00	-19.75%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,567,236.00	0.00%	1,567,236.00	0.00%	1,567,236.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,087,763.00)	0.00%	(1,087,763.00)	0.00%	(1,087,763.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,750,000.00	0.00%	1,750,000.00	0.00%	1,750,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		232,505,243.59	1.22%	235,333,986.11	1.46%	238,778,545.43
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(643,558.59)		(3,836,180.85)		(3,836,562.44)

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64337 0000000
Form MYP
H8B8FABHZR(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,637,600.71		37,994,042.12		34,157,861.27
2. Ending Fund Balance (Sum lines C and D1)		37,994,042.12		34,157,861.27		30,321,298.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	45,000.00		45,000.00		45,000.00
b. Restricted	9740	21,927,771.72		22,449,526.35		23,084,107.88
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,046,111.66		4,603,314.92		28,833.95
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,975,160.00		7,060,020.00		7,163,357.00
2. Unassigned/Unappropriated	9790	(1.26)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,994,042.12		34,157,861.27		30,321,298.83
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,975,160.00		7,060,020.00		7,163,357.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.26)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,975,158.74		7,060,020.00		7,163,357.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Burbank Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64337 0000000
Form MYP
H8B8FABHZR(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		12,893.00		12,739.00		12,586.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		232,505,243.59		235,333,986.11		238,778,545.43
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		232,505,243.59		235,333,986.11		238,778,545.43
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		6,975,157.31		7,060,019.58		7,163,356.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		6,975,157.31		7,060,019.58		7,163,356.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAA
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(9,619.00)	0.00	(762,431.00)				
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	8,865.00	0.00	324,052.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	130.00	0.00	189,626.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	624.00	0.00	248,753.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAA
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAA
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Burbank Unified
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAA
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	9,619.00	(9,619.00)	762,431.00	(762,431.00)	2,000,000.00	2,000,000.00	0.00	0.00

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAB
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(1,087,763.00)				
Other Sources/Uses Detail					0.00	1,750,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	517,138.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	308,334.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	262,291.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAB
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAB
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,750,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Burbank Unified
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64337 0000000
Form SIAB
H8B8FABHZR(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	1,087,763.00	(1,087,763.00)	1,750,000.00	1,750,000.00		