



Burbank Unified School District 2019-2020 Proposed Budget

Matt Hill, Superintendent

David Jaynes, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



The Budget Cycle

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



State Budget Proposal for 2019-20

- Cost of Living Adjustment (COLA):

	2018-19	2019-20	2020-21	2021-22
	3.70%	3.26%	3.00%	2.80%

- Increases CalSTRS and CalPERS employer contributions:

	2018-19	2019-20	2020-21	2021-22
CalSTRS	16.28%	16.70%	18.10%	17.80%
CalPERS	18.062%	20.73%	23.60%	24.90%



LCFF – Calculations BUSD

Factors	K-3	4-6	7-8	9-12
Base Grant	\$7,459	\$7,571	\$7,796	\$9,034
COLA – 3.26%	\$243	\$247	\$254	\$295
CSR - 10.4% CTE - 2.6%	\$801	-0-	-0-	\$243
Total	\$8,503	\$7,818	\$8,050	\$9,572

Supplemental Grant Funding

2018-19	2019-20	2020-21	2021-22
39.64%	40.53%	40.24%	39.91%
\$9,746,702	\$10,328,113	\$10,561,945	\$10,768,394



Proposed Budget Assumptions

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

2018-19	2019-20	2020-21	2021-22
14,648.59	14,688.64	14,688.64	14,688.64

- Federal funded program stay flat
- CTE (formerly ROP) fully funded by General Fund and Grant Funds
- Assumes COLA revenue increases
- Assumes 2019-20 Lottery revenue projection
 - Unrestricted \$151 per ADA
 - Restricted \$53 per ADA
- Assumes 2019-20 Mandate Block Grant Revenue
 - \$32.18 per K-8 grade ADA
 - \$61.94 per 9-12 grade ADA



Proposed Budget Assumptions

Approved budget reductions for fiscal solvency	Total Projected Savings
Increase in required Restricted Routine Maintenance from General Fund (from 2.5% to 3%)	(\$1,012,579)
Move grounds positions from General Fund to Restricted Routine Maintenance	\$733,500
Reduce Deferred Maintenance contribution	\$213,000
Reduce social emotional materials	\$25,000
Reduce professional development for counselors	\$5,000
Reduce professional development budget	\$40,000
Reduce intervention training materials	\$10,000
Reduce middle school world language materials	\$5,000
Superintendent and board did not take a raise in 2017-18	\$6,521
Superintendent office reorganization-reduce by .5 FTE	\$61,257
Reclassify Executive Assistant/PIO	\$12,774
Eliminate (1) Wellness Director	\$196,072
Eliminate (1) Administrative Assistant	\$68,649
Reduce (1) Engagement Strategies TOSA from 1.2 to .2	\$57,245
Eliminate (1) Director of Elementary	\$195,165
Eliminate (1) Administrative Assistant	\$78,760



Proposed Budget Assumptions

Approved budget reductions for fiscal solvency continued	Total Projected Savings
Eliminate (1) Arts/CTE TOSA	\$122,518
Eliminate targeted intervention sections for secondary students	\$286,000
CTE 2-3 courses – **Now paid for out of grant funding **	\$50,000
Eliminate vacant AP Jefferson position	\$132,440
Reduce Response to Intervention (RTI) math and ELA-Elementary	\$200,000
Move (1) Pre-Service day to ELA/Math grant	\$400,000
Move professional development (GATE/HONORS/AP) to ELA/Math	\$10,000
Move part of TOSA to ELA/Math grant	\$64,411
Reduce general fund contribution to Child Development	\$603,377
New Supplemental funding	\$581,411
Donation funds will pay for 3 Music Teachers	\$275,328
Freeze Luther Middle School Assistant Principal position	\$158,150
TOTAL	\$3,578,999



Proposed Budget Assumptions

Proposed Additional District Office Reorganization and Reductions	Projected Savings
Superintendent and board did not take a raise in 2018-19	\$3,261
Eliminate Director of Secondary	\$211,916
Keeping Director of Elementary	(\$195,165)
Proposed Additional Savings to 2019-20 Budget	\$20,012



Proposed Budget Assumptions

Expenditure Assumption

- Step and Column increases
- Consumer Price Index – CPI
- Election costs for 2019-20 & 2020-21
- LCAP is fully funded
- Operational Site Budgets
- Reduction of Assistant Principal at Luther
- STRS/PERS increases

	2018-2019	2019-2020	2020-2021	2021-2022
PERS	18.062%	20.73%	23.60%	24.90%
Total Contribution	\$4,904,248	\$5,848,849	6,648,605	7,001,967
STRS	16.28%	16.70%	18.10%	17.80%
Total Contribution	\$12,089,745	\$12,539,728	\$13,603,769	\$13,373,837

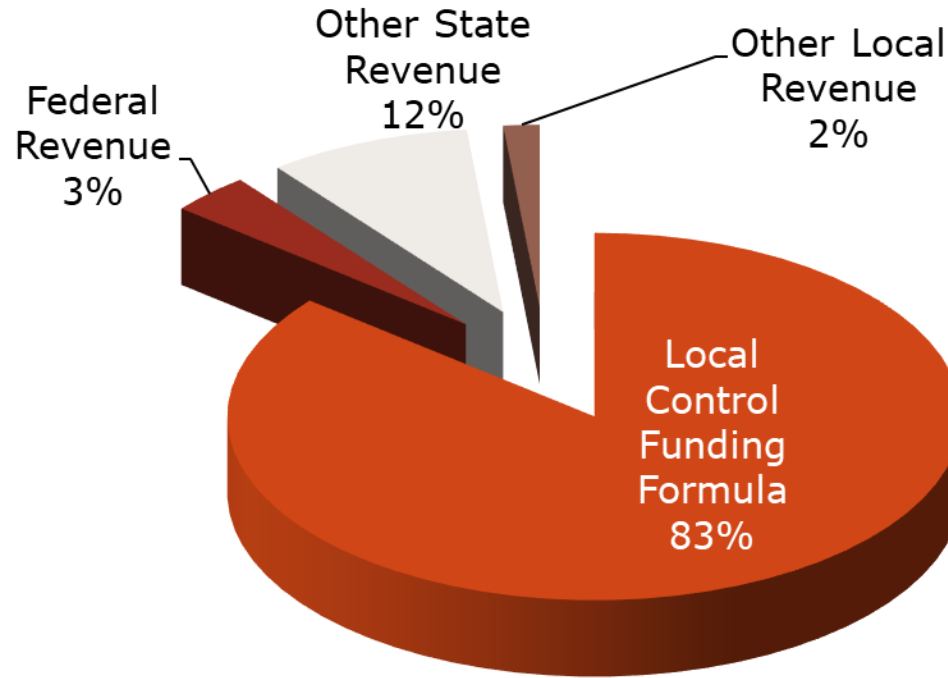


General Fund 2019-20 Proposed Adopted Budget Revenues

Unrestricted / Restricted Combined	2017-18 Unaudited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
LCFF	\$123,977,477	\$133,012,982	\$138,940,768
Federal	\$5,665,069	\$6,178,342	\$5,785,392
Other State	\$22,670,677	\$17,128,734	\$14,498,333
Other Local	\$4,621,606	\$6,498,397	\$2,580,721
Total	\$156,934,829	\$162,818,455	\$161,805,214



2019-20 Proposed General Fund Revenue Summary





General Fund 2019-20 Proposed Adopted Budget Expenditures

Unrestricted / Restricted Combined	2017-18 Unaudited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
Certificated Salaries	\$72,708,393	\$76,017,253	\$75,008,762
Classified Salaries	\$25,357,041	\$27,535,750	\$28,118,072
Employee Benefits	\$39,180,049	\$36,322,907	\$37,989,620
Books/Supplies	\$3,323,865	\$8,347,159	\$3,291,302
Services/Operating	\$17,733,397	\$17,280,371	\$15,614,550
Capital Outlay	\$599,783	\$1,083,785	\$186,875
Other Outgo	\$2,629,138	\$2,858,258	\$2,811,487
Indirect	(\$828,202)	(\$847,765)	(\$896,690)
Total:	\$160,703,464	\$168,597,718	\$162,123,978



Contribution

Special Education contribution increase from Estimated Actuals to Proposed Budget:

- Reduction in Federal and State Revenue - \$479,000
- STRS/PERS and benefits increase - \$451,534
- Step and Column - \$239,686
- Current vacancies assumed to be filled in 2019-20 - \$193,000
- Decrease in services due to SLP – (\$200,000)

Routine Restricted Maintenance contribution increase from Estimated Actuals to Proposed Budget:

- Contribution increased due to Education Code 17070.75. Contribution is based on 3% of total general fund expenditures. - \$1,012,579

	2018-19	2019-20	2020-21	2021-22
Special Education	\$17,687,199	\$18,850,982	\$19,218,545	\$19,220,105
Routine Restricted Maintenance	\$3,883,662	\$4,892,241	\$4,949,746	\$5,042,398
District Rentals Revenue	(\$324,563)	(\$325,126)	(\$325,126)	(\$325,126)
Totals:	\$21,246,298	\$23,422,097	\$23,844,062	\$23,937,377



Contribution

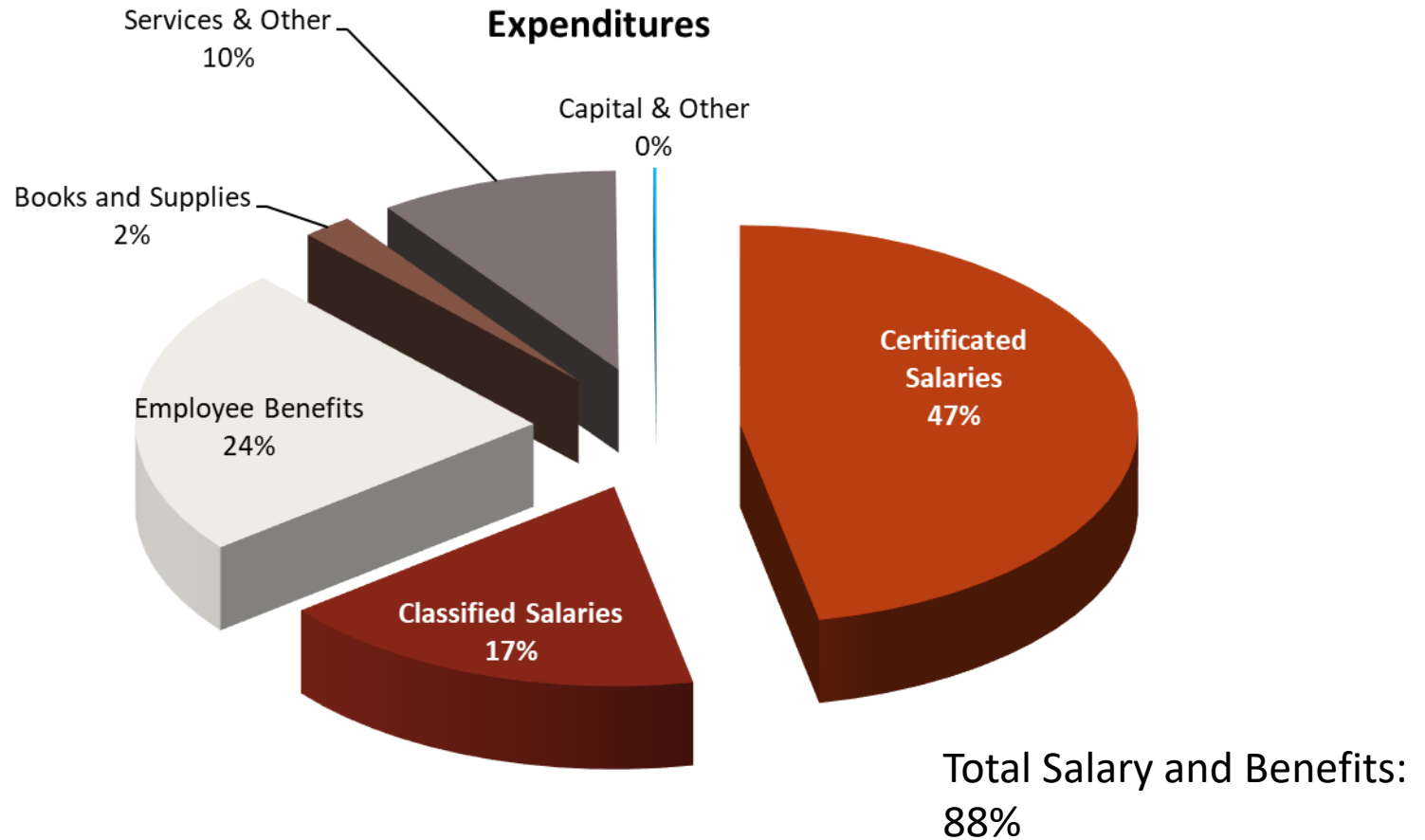
Transfers In/Out

This amount is a contribution from the General Fund to other funds/programs. Previously, the transfers in/out only accounted for Fund 12- Child Development Fund / Horace Mann. However, per the county office, BUSD’s transfers to the FACTS program and Deferred Maintenance are to now be included here rather than a direct transfer from BUSD’s LCFF revenues. Below is a breakdown of the transfers in/out from General Fund to the following programs:

	2018-19	2019-20	2020-21	2021-22
Fund 11 – FACTS	\$ - 0-	\$268,520	\$268,520	\$268,520
Fund 12 – Child Development Fund / Horace Mann	\$893,661	\$415,507	\$413,022	\$358,224
Fund 14 – Deferred Maintenance	\$-0-	\$400,000	\$400,000	\$400,000
Totals:	\$893,661	\$1,084,027	\$1,081,542	\$1,026,744



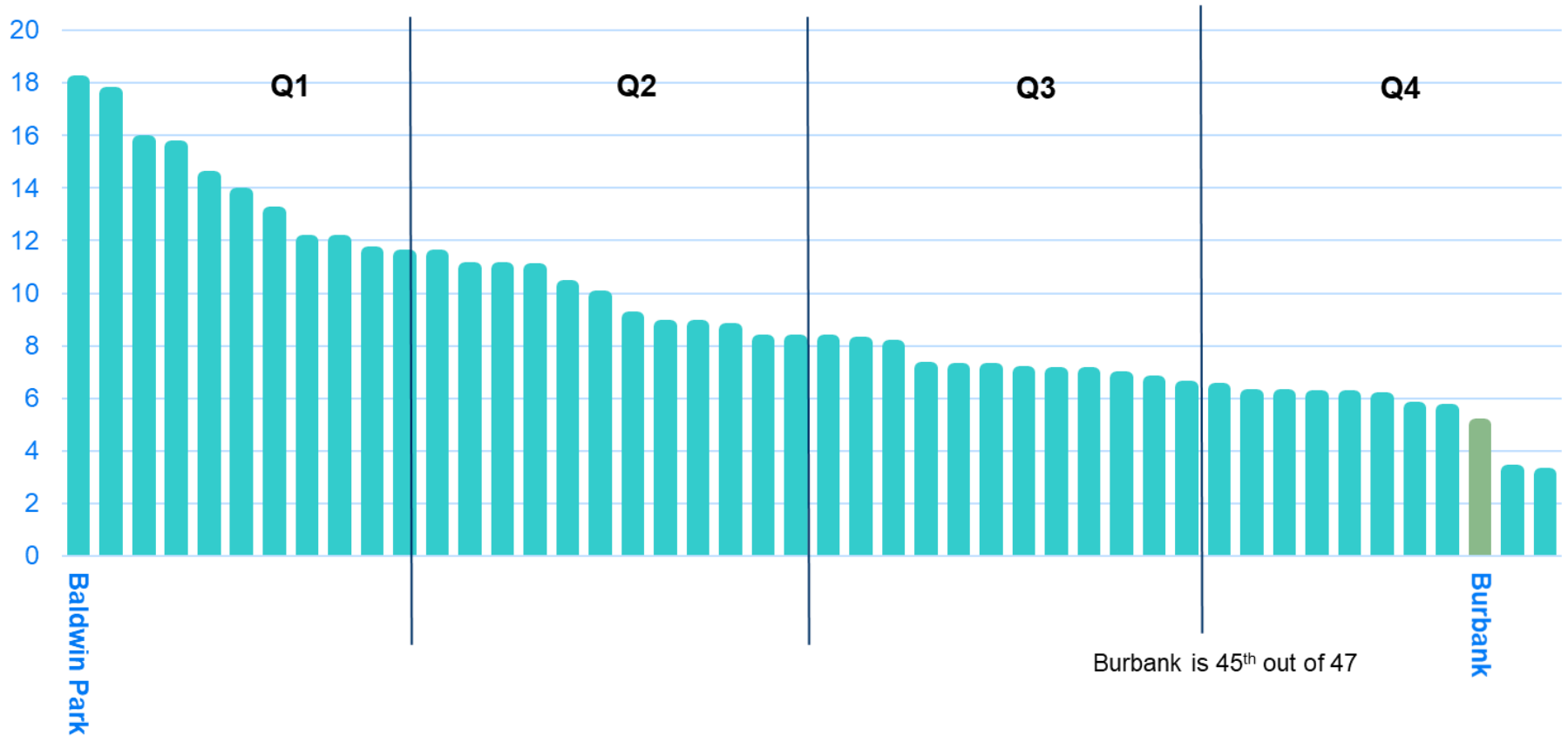
2019-20 Proposed General Fund Expenditure Summary





Burbank Unified School District Three Year Increase in Maximum Salary for Teachers with Credentials

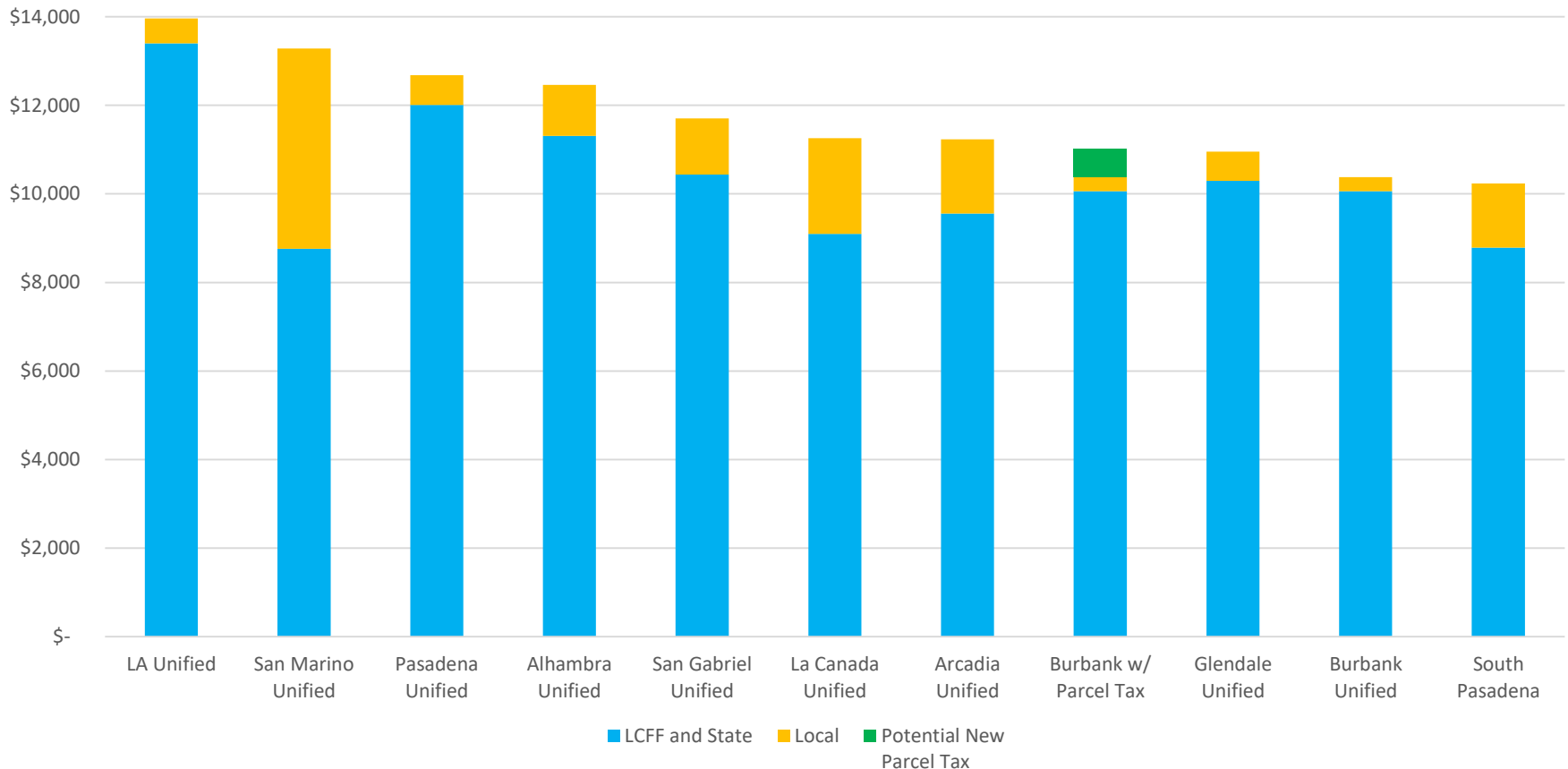
Source: Los Angeles County of Education





Burbank Unified School District Three Year Increase in Maximum Salary for Teachers with Credentials

2017-18 State and Local Per Student Funding Levels (Source: Ed-Data)





General Fund Multi-Year Projection

	2019-2020	2020-2021	2021-2022
Beginning Balance	\$7,084,008	\$5,758,203	\$5,530,426
Revenue	\$161,805,214	\$165,370,721	\$169,248,745
Expense	\$162,123,978	\$165,021,433	\$168,079,935
Non Spendable	\$100,060	\$100,060	\$100,060
Vacation Liability	\$249,223	\$249,223	\$249,223
Reserve (REU) 3%	\$4,896,240	\$4,983,089	\$5,073,200
Board REU up to 3%	\$425,040	\$110,413	\$162,369
Unassigned Fund Balance	\$-0-	\$-0-	\$-0-



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

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



General Fund Multi-Year Projection

	2019-2020	2020-2021	2021-2022
Beginning Balance	\$7,084,008	\$5,758,203	\$5,530,426
Revenue	\$161,805,214	\$165,370,721	\$169,248,745
Expense	\$162,123,978	\$165,021,433	\$168,079,935
Non Spendable	\$100,060	\$100,060	\$100,060
Vacation Liability	\$249,223	\$249,223	\$249,223
Reserve (REU) 3%	\$4,896,240	\$4,983,089	\$5,073,200
Board REU up to 3%	\$425,040	\$110,413	\$162,369
Unassigned Fund Balance	\$-0-	\$-0-	\$-0-



Reserve for Economic Uncertainty

Protection against volatility of State revenues



Burbank Unified School District Educational Protection Account – EPA Spending Plan 2019-2020

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EPA Spending Plan

- Educational Protection Account is an accumulation of new revenues generated by Proposition 30
- The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan.
- The EPA funds are part of the LCFF funding formula which is estimated to be **\$22,203,618** for 2019-2020 Fiscal Year
- The District plans to spend 100% on Certificated teacher salaries and related benefits.
- Revenue and Expenditures must be posted on the District website.
- The EPA must be audited by our external auditors



Questions

Comments