



Burbank Unified School District 2020-21 Estimated Actuals & 2021-22 Proposed Budget

Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

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The Budget Cycle

Report	Description	Due
Adopted Budget	Details spending plan of District and includes estimated actual ending balances for prior fiscal year	On or before July 1
First Interim	Actual revenues and 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 2021-22

- Cost of Living Adjustment (COLA) - *It's important to see where we've come in a year*

	2020-21	2021-2022	2022-23	2023-24
Statutory COLA	2.31%	2.48%	3.26%	N/A
Deficit Factor	10.0%	12.18%	14.95%	N/A
Effective Deficit Factor	-7.92%	-7.92%	-7.92%	N/A
Proposed Governor's Budget 2021-22	0.00%	3.84%	1.28%	1.61%
Proposed May Revise 2021-22	0.00%	5.07%	2.48%	3.11%

- CalSTRS and CalPERS employer contributions:

	2020-21	2021-22	2022-23	2023-24
CalSTRS	16.15%	15.92%	18.00%	18.00%
CalSTRS- May Revise 2021-22	16.15%	16.92%	19.10%	19.10%
CalPERS	20.70%	23.00%	26.30%	27.30%
CalPERS - May Revise 2021-22	20.70%	22.91%	26.10%	27.10%



Proposed Budget Assumptions

Revenue assumption

- Projected ADA- based on 96% of enrollment

2020-21	2021-22	2022-23	2023-24
14,699.75	14,699.75	14,078.37	14,078.37

- One-Time Federal Funding increased considerably in 2020-21
 - Annual Federal funded programs remain flat
- Assumes all changes that were presented by the Governor in the May Revise

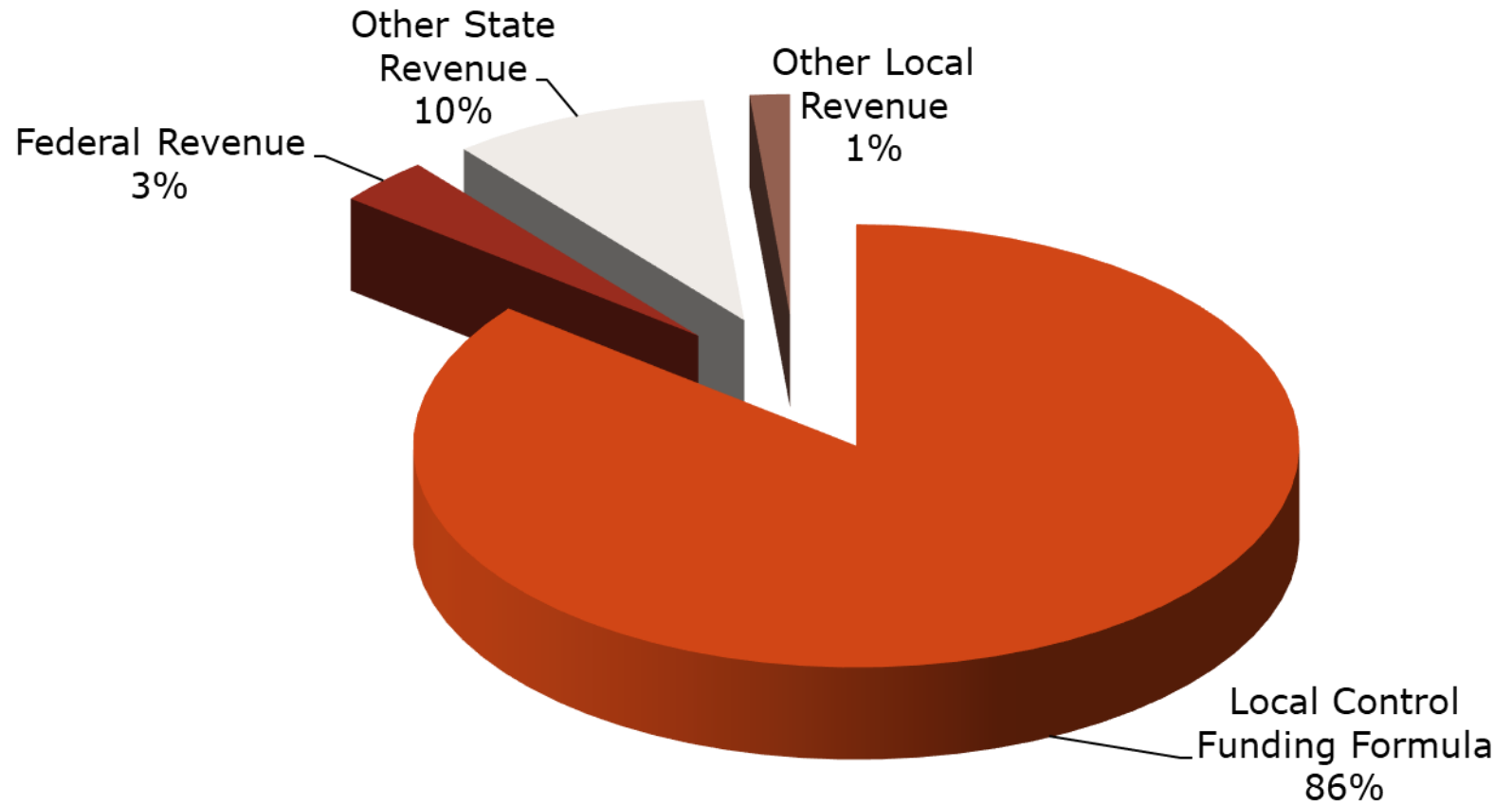


General Fund 2021-22 Proposed Adopted Budget Revenues

Unrestricted / Restricted Combined	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 Projected Budget	2023-24 Projected Budget
LCFF Source Revenues	\$138,732,136	\$145,444,297	\$142,215,149	\$145,671,521
Federal Revenues	34,002,975	5,857,589	5,857,589	5,857,589
Other State Revenues	31,629,162	16,066,681	15,659,041	15,975,965
Other Local Revenues	3,088,809	2,478,545	2,478,545	2,478,545
Total	\$207,453,082	\$169,847,112	\$166,210,324	\$169,983,620



2021-22 Proposed General Fund Revenue Summary





General Fund 2021-22 Proposed Adopted Budget Expenditures

- Step and Column increases
- Consumer Price Index – CPI

2020-21	2021-22	2022-23	2023-24
2.14%	3.84%	2.40%	2.23%

- Operational Site Budgets
- One-Time COVID funding plan
- AB86 Plan and LCAP Plan
- STRS/PERS changes
- MOUs with Collective Bargaining Units



One-Time COVID Funding Expenditure Plan Overview

	Estimated Actuals 2020-21	Adopted Budget 2021-22	Projected Budget 2022-23
Certificated Salaries	\$ 7,506,965	\$ 7,180,882	\$2,293,814
Classified Salaries	1,341,527	989,951	94,476
Benefits	2,364,430	2,575,468	219,421
Books and Supplies	3,739,588	1,587,848	175,000
Services	4,151,681	3,076,932	415,400
Capital Outlay	61,995	948,800	-0-
Indirect	435,286	919,187	531,922
Food Services Meal Distribution Support	964,762	-0-	-0-
Total	\$20,566,234	\$17,279,068	\$3,730,033



General Fund 2021-22 Proposed Adopted Budget Expenditures

Unrestricted / Restricted Expenditures	Estimated Actuals 2020-21	Proposed Budget 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
Certificated Salaries	\$76,894,729	\$75,655,537	\$75,482,000	\$76,508,732
Classified Salaries	27,439,869	30,690,953	30,879,345	31,555,475
Employee Benefits	36,156,623	41,540,729	44,097,942	44,799,760
Books, Supplies	16,450,809	5,777,398	4,294,285	4,202,297
Services/Other Operations	22,205,106	21,034,092	19,107,220	19,466,988
Capital Outlay	272,594	1,227,315	-0-	-0-
Other Outgo	2,545,313	2,424,462	2,495,462	2,566,462
Total	\$181,965,043	\$178,350,486	\$176,356,254	\$179,099,714



Contributions

Program Contributions from General Fund Unrestricted to Restricted:

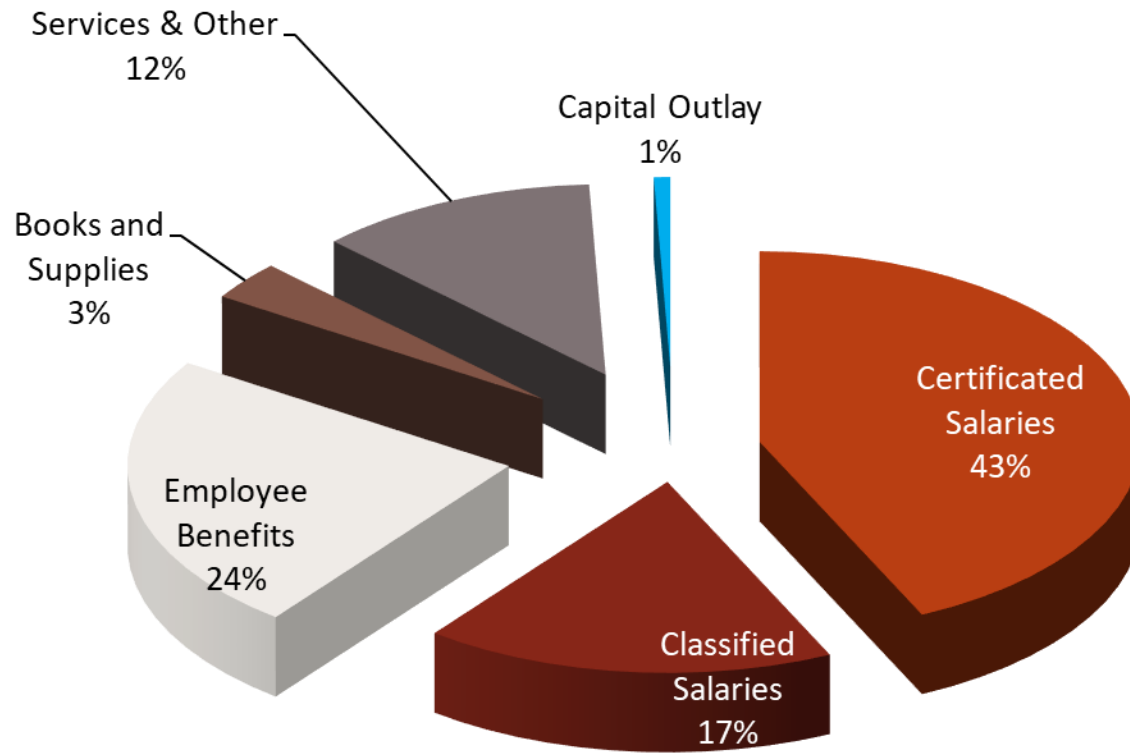
	2020-21	2021-22	2022-23	2023-24
Special Education	(\$19,650,194)	(\$21,787,567)	(\$24,352,141)	(\$26,210,924)
Routine Restricted Maintenance	(5,411,806)	(5,387,443)	(5,190,520)	(5,490,651)
District Rentals Revenue	45,044	226,479	158,790	144,590
Total	(\$25,016,956)	(\$26,948,531)	(\$29,383,871)	(\$31,556,985)

Program Contributions from General Fund Unrestricted to Other Funds:

	2020-21	2021-22	2022-23	2023-24
Fund 11 – FACTS	\$183,782	\$-0-	\$-0-	\$-0-
Fund 12 – Child Development Fund	1,078,695	312,201	312,201	312,201
Fund 12 – Child Development Fund - LCAP Supplemental	-0-	64,312	64,312	64,312
Total	\$1,262,477	\$376,513	\$376,513	\$376,513



2021-22 Proposed General Fund Expenditure Summary



Total Salary and Benefits:
84%



2021-22 Proposed Adopted Budget Unrestricted General Fund Multi-Year Projection

	2021-21	2021-22	2022-23	2023-24
Beginning Fund Balance	\$ 9,176,353	\$ 19,196,359	\$ 27,470,352	\$ 21,169,645
Total Revenues	142,488,721	149,200,882	145,755,063	149,230,973
Total Expenditures	132,468,715	140,926,889	152,055,770	158,723,581
Net Increase/(Decrease)	10,020,006	8,273,993	(6,300,707)	(9,492,608)
Ending Fund Balance	<u>\$ 19,196,359</u>	<u>\$ 27,470,352</u>	<u>\$ 21,169,645</u>	<u>\$ 11,677,037</u>
Components of Ending Fund Balance:				
Non-Spendable - Revolving Cash	\$ 25,060	\$ 25,060	\$ 25,060	\$ 25,060
Non-Spendable - Stores	75,000	75,000	75,000	75,000
Other Assignments	8,102,647	16,646,672	10,465,619	808,404
3% Reserve for Economic Uncertainties	5,496,826	5,361,810	5,301,983	5,384,287
Board Approved Reserve	5,496,826	5,361,810	5,301,983	5,384,287
Unassigned/Unappropriated	-	-	-	-
Unrestricted Salaries and Benefits, % of Expenditures	73.00%	72.60%	72.21%	71.85%
Unrestricted Salaries and Benefits, % of Revenues	67.86%	68.57%	75.33%	76.42%

Note: Columns may not add up due to rounding



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)



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Burbank Unified School District Educational Protection Account – EPA Spending Plan 2021-22

Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

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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 **\$21,626,300** for 2021-22 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?