
2023-2024

BUSD LOCAL CONTROL & ACCOUNTABILITY PLAN (LCAP)

LCFF BUDGET OVERVIEW



BURBANK

UNIFIED SCHOOL DISTRICT



23-24 FIRST INTERIM TOTAL LCFF BUDGET

OVERVIEW OF LCFF FUNDING IN BURBANK UNIFIED



BUDGET CYCLE

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



BURBANK
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☐ First Interim

On or before December 15

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

☐ Unaudited Actuals

On or before September 15

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

☒ Adopted Budget

On or before July 1

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

☐ Second Interim

On or before March 15

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

BUDGET CYCLE

UNRESTRICTED ENDING FUND BALANCE



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Historical Ending Fund Balances

- 2023-24 - \$31,082,882
- 2024-25 - \$20,295,980
- 2025-26 - \$10,462,781

Additional Required Reserves:

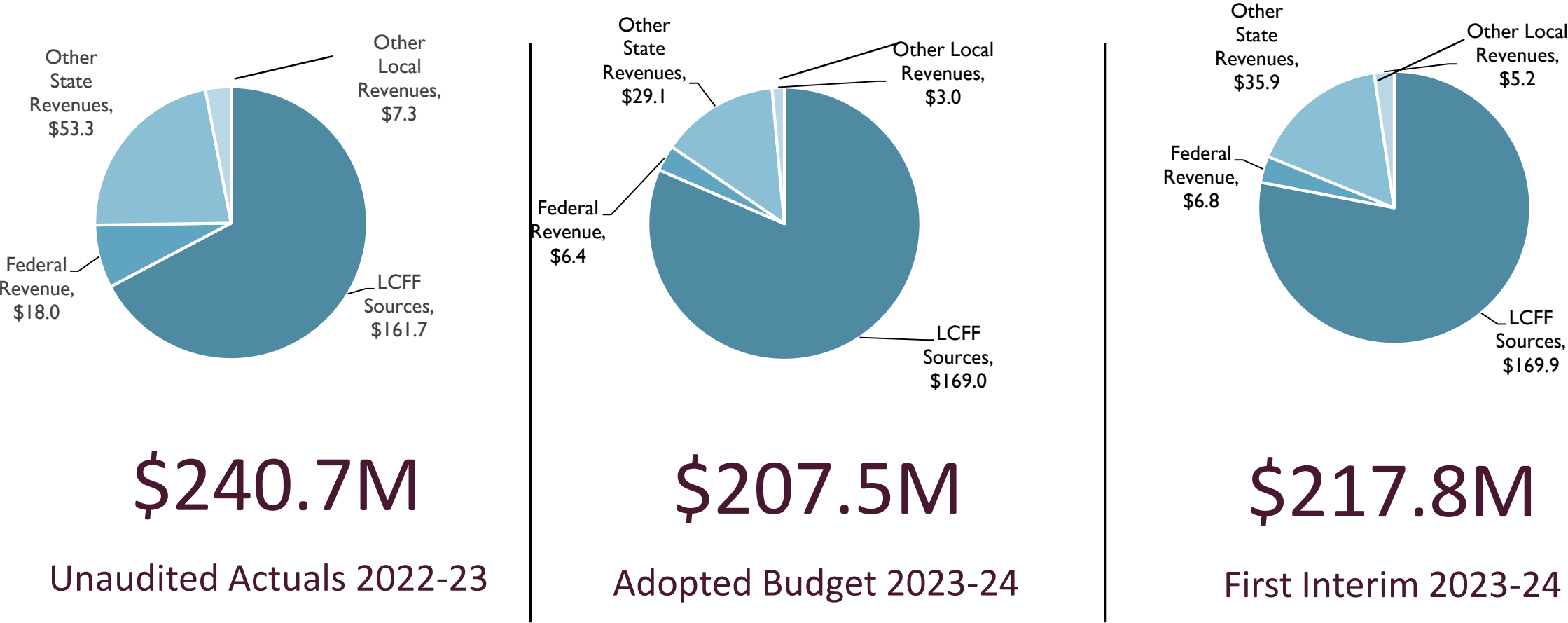
Reserve for Economic Uncertainties - \$6,618,466

Board Approved Reserve - \$3,472,255**

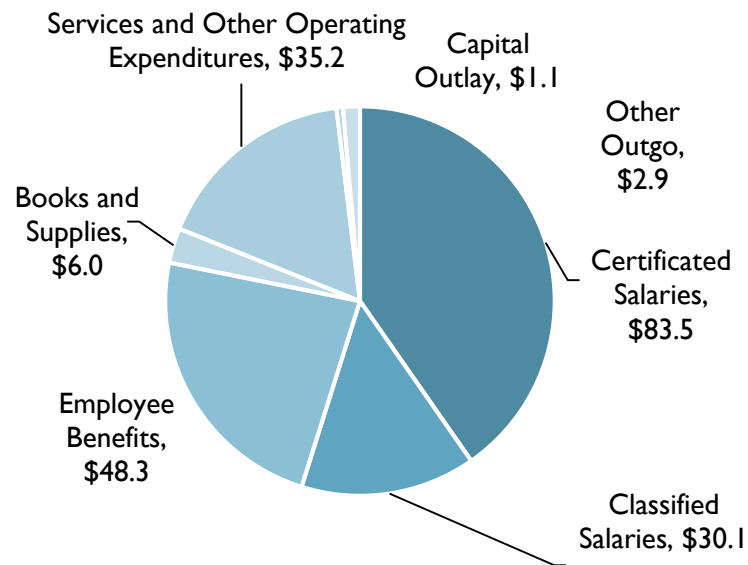
\$3,000,000 cut to unrestricted general fund in 2024-25 required



Revenues (in millions)

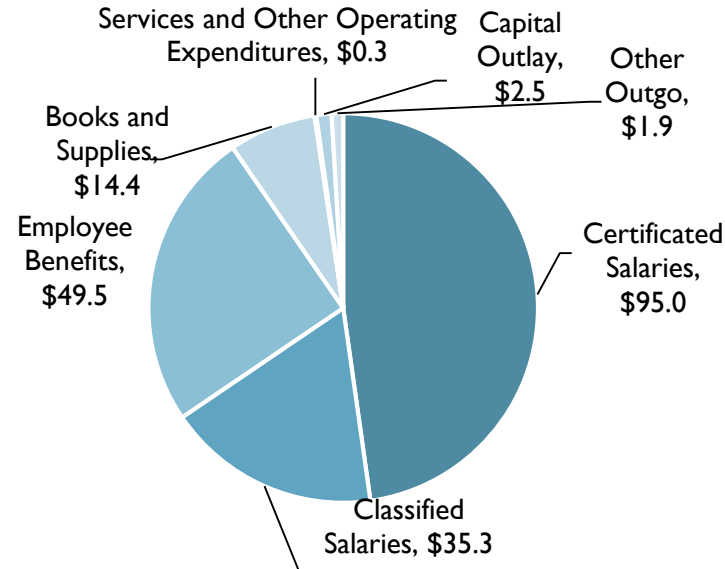


Expenditures (in millions)



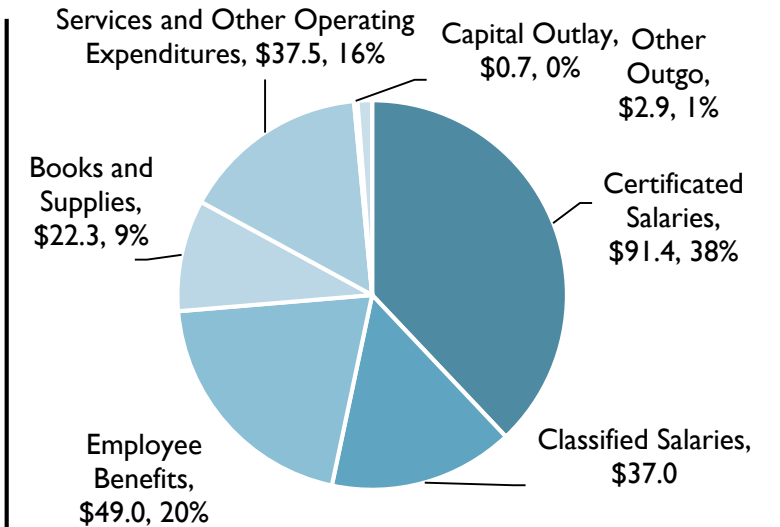
\$206.6M

Unaudited Actuals 2022-23



\$229.4M

Adopted Budget 2023-24



\$240.0M

First Interim 2022-23

Expenditure Drivers



PERS and STRS

	2023-24	2024-25	2025-26
PERS	26.68%	27.7%	28.3%
STRS	19.10%	19.10%	19.10%



Special Education

	2023-24	2024-25	2025-26
Special Ed	\$32,416,517	\$34,398,194	\$32,837,162



Miscellaneous Assumptions

	2023-24	2024-25	2025-26
Unemployment Insurance Rate	0.05%	0.05%	0.05%
Health Insurance Increase	7.00%	7.00%	7.00%
California CPI	3.55%	3.03%	2.64%

State Challenges

On December 7, 2023, the Legislative Analyst's Office (LAO) issued its highly anticipated Fiscal Outlook report.

The report states the health of California's General Fund peaked in the 2021-22 fiscal year with record revenues and reserves. However, most financial experts across the state expected that revenues would begin to taper off beginning in 2022-23 and 2023-24 relative to 2021-22. The tapering quickly turned into an exceptional shortfall, as the final estimated tax collections for 2022-23 were approximately \$26 billion less than the projection used for the 2023-24 Enacted Budget.

As a result, the *Fiscal Outlook* provides three key takeaways:

- California faces a serious deficit going forward
- Unprecedented prior-year revenue shortfall
- The Legislature will need to utilize tools to address the budget problem

We eagerly await the Governor's January Budget Proposal to see how he intends to address this shortfall. It is very likely schools across the state will experience funding deferral and a significant reduction in overall revenue.



Local Challenges

- The District has an ongoing structural deficit; COVID & one-time funds delayed the tackling the structural deficit. We cannot wait any longer.
- With free meal service being provided to all students, the District's Unduplicated Pupil Percentage, or UPP, has declined since there's no immediate need for families to complete the Free and Reduced Meal application. It more than just provides meals for students, this application has additional benefits of providing additional funding, such as supplemental state funding and federal funding for technology (ERATE).
- Staffing shortages contribute to the continued rise in costs of Special Education as the need to turn to agencies to fill vacancies is necessary to continue to provide the services BUSD students need.





LCAP SUPPLEMENTAL BUDGET OVERVIEW

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



LCFF Overview pertaining to LCAP (Supplemental Funds)

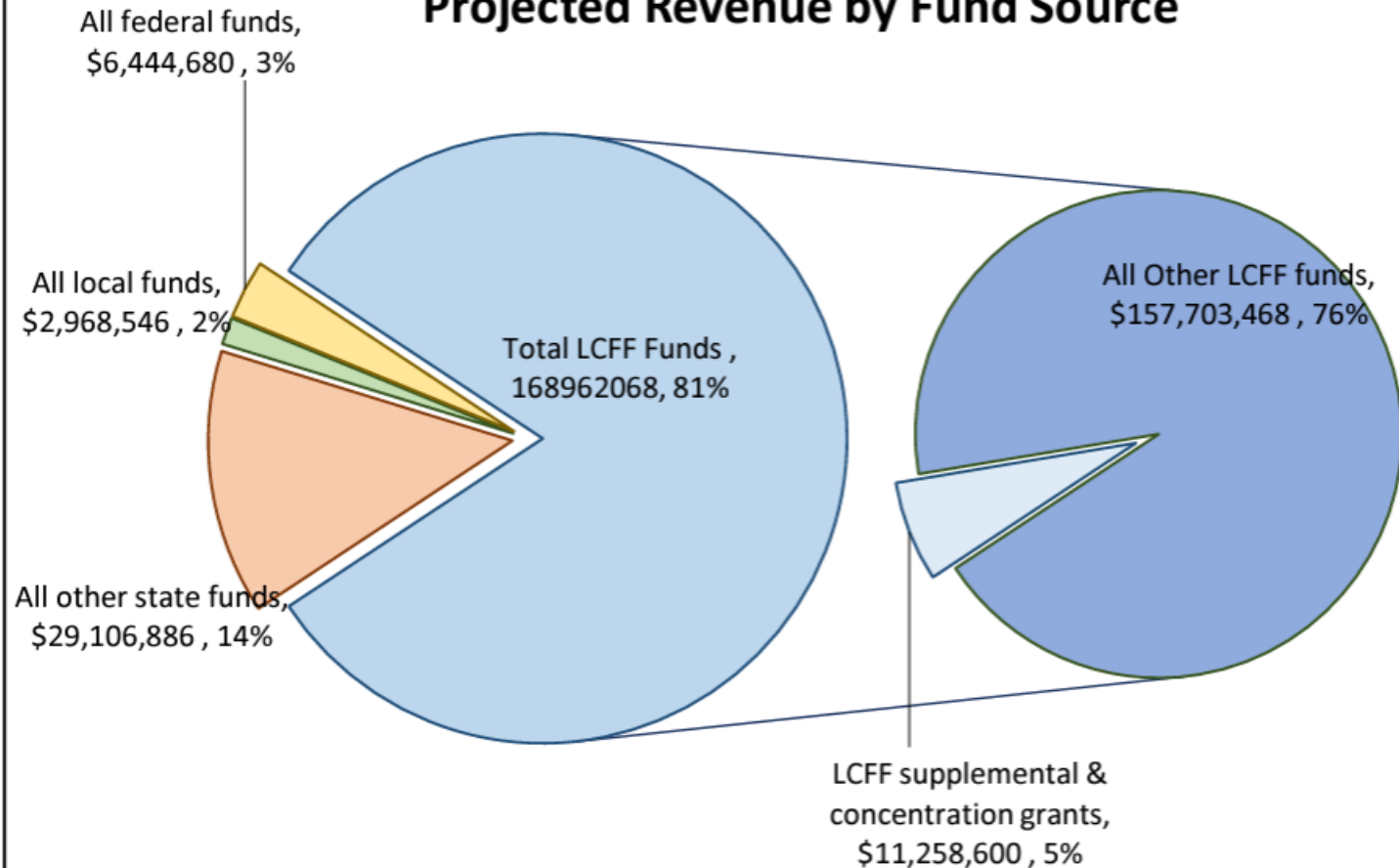
Local Control Funding Formula (LCFF)

- A State of California funding formula to fund school districts
- **Base Funding** (Calculated with Student Average Daily Attendance (ADA) in grades TK-3; 4-6; 7-8; 9-12)
- **Supplemental Funding**
 - Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted pupils (Unduplicated student count/Counted once).
 - English Language Learners
 - Students in Foster Care
 - Students who are Homeless
 - Students who are socio-economically disadvantaged (National School Lunch Program)
- **Concentration Funding** (BUSD does not generate Concentration Funds)
 - Targeted Unduplicated Pupils exceeding 55% of district enrollment

2023-2024 SUPPLEMENTAL BUDGET OVERVIEW

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source



Schools	Total Enrollment	F & R Meal Program	Foster	Homeless	English Learners	Total Unduplicated Count
2023-2024 (Current)						
Elementary Schools	5827	1634	9	16	967	2206
Middle Schools	3239	1023	5	5	311	1269
High Schools	4975	1428	9	21	413	1770
BUSD	14041	4085	23	42	1691	5245
2022-2023						
Elementary Schools	5861	1787	9	14	873	2172
Middle Schools	3290	1133	10	5	262	1226
High Schools	5184	1643	10	19	413	1842
BUSD	14370	4573	29	38	1550	5251
2021-2022						
Elementary Schools	5963	1607	10	18	894	2165
Middle Schools	3193	989	9	16	240	1182
High Schools	5016	1317	11	32	297	1667
BUSD	14331	3953	31	70	1439	5074

UNDUPLICATED PUPIL COUNT

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



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FIRST INTERIM SUPPLEMENTAL BUDGET SUMMARY



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LCAP Goals

Budgeted First Interim

Goal 1 – Instructional Services

8,175,954

8,147,435

Goal 2 – Educational Services

4,060,209

4,167,354

Goal 3 – Personnel Services

285,964

337,948

Total Projected Expenditures

12,522,127

12,652,737

Carry Over from 2021-2022

2,108,812

2,107,723

Projected Revenue for 2022-2023

11,258,600

11,258,600

Projected Carryover for 2024-2025

845,285

713,586

24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



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BUDGET PLANNING FOR 2024-2025

2022-23 Carryover	\$2,107,723	2023-24 Projected Carryover	\$824,039
2023-24 Revenues	\$11,369,053	2024-25 Projected Revenues	\$11,252,727
2023-24 Total Budget	\$13,476,776	2024-25 Projected Total Budget	\$12,076,766
2023-24 Projected Expenditure	\$12,652,737	2024-25 Projected Expenditures	\$13,285,373
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2023-24 Projected Carryover	\$824,039	2024-25 Projected Carryover	- \$1,208,607

ACTION ITEMS PROPOSED FOR ADJUSTMENT -\$1,804,039



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Action Item	Reduction	Notes
Extended School Year (Summer School for ELs)	\$52,000	Move to ELOP Funds but still fully fund
Secondary Summer School (Initial & Credit Recovery)	\$542,917	Remove funding and partially move to A-G Grant
PBIS Costs	\$33,000	Remove - Contract with LACOE has expired
Secondary Intervention Specialists	\$448,725	Remove from Supplemental Funding
CDS Teachers	\$267,319	Remove from Supplemental Funding
CDS Instructional Assistants	\$155,126	Remove from Supplemental Funding
Targeted Support for At-Promise GATE Students	\$5,000	Remove from Supplemental Funding
DEI Supplemental Materials	\$10,000	Remove from Supplemental Funding
DEI Facing History	\$10,000	Remove – Workshops Completed
DEI Mental Health Consultant	\$25,000	Remove from Supplemental Funding
DEI Site Lead Collaboration	\$35,000	Reduce by 50% from Supplemental
Elementary Library Coordinators	\$95,775	Reduce by 25% from Supplemental
Elementary Response to Intervention (RTI) Teachers	\$125,000	Reduce by 25% from Supplemental
Peer Assistance Review	\$28,177	Remove from Supplemental Funding

24-25 BUDGET PLANNING SUPPLEMENTAL FUNDING (LCAP)



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Reallocation of Funds

- We have to reduce the budget by at least \$1,208,607.
- We are reducing the budget by \$1,804,039.

We will have \$596,255 to be reallocated in the LCAP

Budgeting for New Expenditures	Allocation
Elementary English Learner Development Supports	\$220,000
Secondary ELL Supports in Core Classrooms (Class Size Caps)	\$350,000
Secondary Summer School for Special Populations	\$26,255

DISCUSSION

What should additional supports for English Learners look like?

- What are the unique needs of English Learners in Burbank Unified?
- How can we better support immigrant families?
- How can we better include parents/families who do not speak English?
- What supports are needed at school sites to support English Language Development (ELD)?
- How does support look different at Elementary and Secondary schools for English Learners?
- What resources in our community can we leverage to better support English Learners?



APPENDIX

23-24 LCAP INDIVIDUAL ACTION ITEMS

UPDATED PROJECTIONS ON BUDGET EXPENDITURES AT FIRST INTERIM



22-23 ACTION ITEMS FOR GOAL I



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Action Item	Budgeted	First Interim
Elementary Class Size Reduction Grades 4 and 5 (Four 0.5 FTEs)	228,508	193,722
Elementary ELD Specialists (3 FTEs)	390,697	502,924
Elementary ELD Instructional Assistants (23 positions)	481,389	446,281
Dual Immersion Teacher Cost Share (up to 39%)	610,891	593,657
Dual Immersion Instructional Assistants (8 positions)	121,172	165,394
Secondary Designated ELD Teachers (17 periods)	794,908	540,589
Interpreters for Second Language Learner Parents	65,000	100,000
Elementary Summer School Extended Learning for English Learners	52,000	0
Professional Development Day Costs for All Teachers (1 ½ Days)	1,000,000	1,000,000
Induction PD Teacher on Special Assignment (TOSA) (0.2 FTE)	25,428	25,037

22-23 ACTION ITEMS FOR GOAL I



BURBANK
UNIFIED SCHOOL DISTRICT

Action Item	Budgeted	First Interim
Peer Assistance and Review Teacher on Special Assignment (TOSA) (0.2 FTE)	28,177	27,933
Elementary Response to Intervention for Reading/Language Arts and Math	500,839	500,840
Middle School Psychologist (2.0 FTEs)	330,098	349,467
Teacher Support and PD for Instructional Technology TOSA (0.2 FTE)	27,040	26,654
Behavior Specialists (2.0 FTEs)	175,218	210,667
English Learner Program – Minimum Program Requirements*	1,442,578	1,526,587
Full-Time Curriculum Specialists for all Elementary Schools (11 FTEs)	1,513,911	1,532,020
Library Coordinators at Elementary Schools (6.94) FTEs)	383,100	400,663
Targeted support for at-promise students who are in the GATE Program	5,000	5,000
Secondary Summer School Stipends for Credit Recovery	0	0

22-23 ACTION ITEMS FOR GOAL 2



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Action Item	Budgeted	First Interim
High School Counselors (3.0 FTEs)	407,298	297,110
Middle School Counselors (3.0 FTEs)	418,449	403,139
Monterey High School Teachers (4.0 FTEs)	525,201	524,567
Monterey High School Assistant Principal (1.0 FTE)	155,545	167,206
Community Day School Teachers (2.0 FTEs)	267,319	267,536
Community Day School Instructional Assistants (4.0 FTEs)	155,126	109,520
Family Services Agency of Burbank (FSA) Counseling Program	30,000	230,000
Secondary Initial Credit Summer School	170,478	97,742

22-23 ACTION ITEMS FOR GOAL 2



BURBANK
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Action Item	Budgeted	First Interim
Secondary Summer School Credit Recovery	372,439	502,041
Secondary At-Risk Intervention Specialists (6 FTEs)	448,725	473,835
Elementary At-Risk Intervention Specialists (11 FTEs)	927,751	956,341
Costs for PBIS Training	33,000	33,000
Homeless/Foster/At-Risk Youth Specialist	86,878	43,317
DEI Supplemental Materials	10,000	10,000
School Climate & Mental Health Surveys (Hanover)	52,000	52,000

22-23 ACTION ITEMS FOR GOAL 3



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Action Item	Budgeted	First Interim
Diversity, Equity, and Inclusion Consultant	44,700	45,000
PD on Diversity, Equity, & Inclusion (Facing History)	10,000	10,000
DEI Mental Health Consultant	25,000	25,000
DEI Site Lead Stipends	136,488	167,366
DEI Site Lead Collaboration	69,776	90,582