



Fiscal Year 2020-21

45 Day Budget Revision

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@busd.org



BELLEVUE UNION SCHOOL DISTRICT

Enrollment Projections

School Sites	TK	K	1	2	3	4	5	6	Subtotal	Budget
Bellevue	7	52	52	58	57	55	54	44	↓	↓
Kawana Springs	1	45	50	57	38	41	49	61		
Meadow View	1	32	41	49	62	54	62	57		
Taylor Mountain	13	33	53	48	63	65	59	70		
FY 2020/21	22	162	196	212	220	215	224	232	1,483	1500
FY 2021/22	20	160	162	196	212	220	215	224	1409	1425
FY 2022/23	20	160	160	162	196	212	220	215	1345	1350



BELLEVUE UNION SCHOOL DISTRICT

Projection	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Total Enrollment (w/ COE)	1628	1525	1450	1375
Funded LCFF ADA	1,526	1,516	1,516	1,351
% Change in Enrollment		-6.33%	-4.92%	-5.17%



BELLEVUE UNION SCHOOL DISTRICT

Projection	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
LCFF	\$19,249,973	\$18,876,268	\$18,876,268	\$17,519,023
Federal	\$1,479,418	\$1,227,766	\$1,227,766	\$1,227,766
State	\$1,616,766	\$1,501,777	\$1,501,777	\$1,501,777
Local	\$320,810	\$352,312	\$352,312	\$352,312
<i>LLMF Grants</i>	<i>\$0</i>	<i>\$2,636,789</i>	<i>\$0</i>	<i>\$0</i>
Total Revenue	\$22,666,967	\$24,594,912	\$21,958,123	\$20,600,878
% Change in Revenue		8.51%	-10.72%	-6.18%



BELLEVUE UNION SCHOOL DISTRICT

Projection	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Certificated Salaries	\$7,517,209	\$7,684,031	\$7,824,231	\$7,374,831
Classified Salaries	\$2,771,661	\$2,809,932	\$2,859,182	\$2,911,182
Benefits	\$3,814,418	\$4,101,189	\$4,183,212	\$4,056,877
Books and Supplies	\$643,557	\$793,116	\$799,228	\$805,400
Services and Other	\$6,851,773	\$7,215,876	\$7,215,876	\$7,215,876
<i>COVID-19 Op. Expense ---></i>	<i>\$0</i>	<i>\$2,636,789</i>	<i>\$500,000</i>	<i>\$500,000</i>
Total Expenditures	\$21,598,618	\$25,240,933	\$23,381,729	\$22,864,166
% Change in Expenditures		16.86%	-7.37%	-2.21%



BELLEVUE UNION SCHOOL DISTRICT

Projection	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Beginning Fund Balance	\$3,672,906	\$4,741,255	\$4,095,234	\$2,671,629
Revenue	\$22,666,967	\$24,594,912	\$21,958,123	\$20,600,878
Expenditures	\$21,598,618	\$25,240,933	\$23,381,729	\$22,864,166
Net Surplus / (Deficit)	\$1,068,349	-\$646,021	-\$1,423,606	-\$1,062,738
Projected Ending Fund Balance	\$4,741,255	\$4,095,234	\$2,671,629	\$2,257,770
<i>Total <u>Estimated</u> Unrestricted Reserves:</i>	<i>16-17%</i>	<i>14-15%</i>	<i>9-10%</i>	<i>7-8%</i>



BELLEVUE UNION SCHOOL DISTRICT

Partial Deferrals

Projected FY 2020/21 Deferrals	February 2021	March 2021	April 2021	May 2021	June 2021	TOTALS
Estimated Standard Apportionment	\$750,705	\$750,705	\$637,038	\$750,705	\$604,951	\$3,494,104
Est. % of Apportionment Deferred	45%	70%	70%	70%	100%	
Estimated Deferred Apportionment	\$337,817	\$525,494	\$445,927	\$525,494	\$604,951	\$2,439,682

Restoration of Partial Deferrals

Projected FY 2021/22 Restoration	September 2021	December 2021	March 2022	June 2022	TOTALS
Est. % of Apportionment Restored	25%	25%	25%	25%	100%
Estimated Restoration of Apportionment	\$609,920	\$609,920	\$609,920	\$609,920	\$2,439,682



BELLEVUE UNION SCHOOL DISTRICT

Impact of Partial Deferrals on Fund Balance

Projection	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Beginning Fund Balance	\$3,672,906	\$4,741,255	\$1,655,352	\$2,671,629
Revenue	\$22,666,967	\$22,155,030	\$24,398,005	\$20,600,878
Expenditures	\$21,598,618	\$25,240,933	\$23,381,729	\$22,864,166
Net Surplus / (Deficit)	\$1,068,349	-\$3,085,903	\$1,016,277	-\$1,062,738
Projected Ending Fund Balance	\$4,741,255	\$1,655,352	\$2,671,629	\$2,257,770
<i>Total Estimated Unrestricted Reserves:</i>	<i>16-17%</i>	<i>6-7%</i>	<i>9-10%</i>	<i>7-8%</i>



Next Steps:

- September 15th, Unaudited Actuals
 - Final Adjustments and Reconciliation of FY 2019/20
 - Finalized Ending Cash Balance
 - September 30th, Final Budget Revision
 - Updated Salary and Benefits
 - Updated MYP, Cash Flow, and Criteria and Standards
 - December 15th, 1st Interim
 - 1st Quarter Review and Check on Budgetary Assumptions
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