







**Orange Unified School District**

**2020-2021  
Unaudited Actuals  
and  
2021-2022  
Revised Budget**

**September 9, 2021**

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# Presentation Overview



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# Review of District's Budget Book



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# 2020-21 General Funds (in Millions)

	Unrestricted	Restricted	Total
<b>Revenues</b>			
Local Control Funding Formula (LCFF)	\$ 232.38	\$ -	\$ 232.38
Federal	\$ 0.31	\$ 33.54	\$ 33.85
State Revenues	\$ 5.09	\$ 62.56	\$ 67.65
Other Local	\$ 10.09	\$ 2.23	\$ 12.32
Transfers In/Out	\$ 3.43	\$ -	\$ 3.43
<b>Total Revenues</b>	<b>\$ 251.30</b>	<b>\$ 98.33</b>	<b>\$ 349.63</b>
<b>Expenditures</b>			
Salaries & Benefits	\$ 187.17	\$ 80.92	\$ 268.09
Supplies	\$ 4.61	\$ 16.82	\$ 21.43
Services	\$ 14.54	\$ 13.03	\$ 27.57
Capital Outlay	\$ 3.61	\$ (0.01)	\$ 3.60
Other Outgo/Indirect Costs	\$ 3.20	\$ 2.22	\$ 5.42
Transfers In/Out	\$ 4.84	\$ -	\$ 4.84
Contributions	\$ 29.69	\$ (29.69)	\$ -
<b>Total Expenditures</b>	<b>\$ 247.64</b>	<b>\$ 83.30</b>	<b>\$ 330.95</b>
<b>Net Increase/Decrease</b>	<b>\$ 3.66</b>	<b>\$ 15.02</b>	<b>\$ 18.68</b>



# Changes in 2020-21 General Fund Balance (in Millions)

	Unrestricted	Restricted	Total
Unaudited Actuals (9/9/21)	\$78.91	\$17.79	\$96.71
Estimated Actuals (6/3/21)	\$74.33	\$1.89	\$76.21
Change in Fund Balance	\$4.59	\$15.90	\$20.49
General Fund Balance Designations:			
3% Reserve Requirement			\$9.93
Revolving Cash, Stores, & Prepaid Items			\$0.16
Restricted Program Reserves			\$17.79
Attract & Retain Program			\$3.88
Local Control Funding Formula (LCFF) Supplemental			\$3.11
STRS/PERS Increases			\$5.49
Textbook and Program Carryover			\$8.50
Unassigned/ Unappropriated Amount			\$47.84



# Summary of Multi-Year Projections

	2020-21 Unaudited	2021-22 Projected	2022-23 Projected	2023-24 Projected
Total Revenues	349,633,639	364,561,623	303,238,316	306,984,880
Total Expenditures	330,948,834	378,884,006	306,424,728	308,723,782
Change In Fund Balance	18,684,805	(14,322,383)	(3,186,412)	(1,738,902)
Beginning Balance	78,021,109	96,705,914	82,383,531	79,197,118
Projected Ending Balance	96,705,914	82,383,531	79,197,118	77,458,217
Restricted Ending Balance	(38,933,098)	(20,604,489)	(19,760,363)	(18,880,622)
3% State Required Reserve	(9,928,465)	(11,366,520)	(9,192,742)	(9,261,713)
Unappropriated Fund Balance	47,844,351	50,412,522	50,244,013	49,315,882



# NEXT STEPS – Budget Process

December 15,  
2021

- 2020-21 Audit Report
- 2021-22 First Interim Report

March 15,  
2022

- 2021-22 Second Interim Report







# Questions?