

Orange Unified School District 2019-2020 Unaudited Actuals 2020-21 Revised Budget



Board Meeting: September 10, 2020

Presenters:

David Rivera

Assistant Superintendent/ CBO

Jenny Delgado

Executive Director, Business Services



Presentation Overview



FY 2019-20 General Fund



2020-21 District's Revised Budget and Multi-Year Projections



Multi-Year Projections with Outcome of Bargaining Agreements



COVID-19 Relief Funds



Next Steps



2019-20 General Fund (in Millions)

	Unrestricted	Restricted	Total
Revenues			
LCFF	\$ 236.78	\$ -	\$ 236.78
Federal	\$ 0.02	\$ 12.43	\$ 12.45
State Revenues	\$ 7.23	\$ 34.16	\$ 41.39
Other Local	\$ 8.34	\$ 1.99	\$ 10.33
Total Revenues	\$ 252.37	\$ 48.58	\$ 300.95
Expenditures			
Salaries & Benefits	\$ 184.67	\$ 64.15	\$ 248.82
Supplies	\$ 6.47	\$ 4.74	\$ 11.21
Services	\$ 14.12	\$ 9.62	\$ 23.74
Capital Outlay	\$ 0.62	\$ 0.51	\$ 1.13
Other Outgo/Ind. Cost	\$ 4.70	\$ 1.61	\$ 6.31
Total Expenditures	\$ 210.58	\$ 80.63	\$ 291.21
Transfers In/Out	\$ (0.07)	\$ -	\$ (0.07)
Contributions	\$ (31.43)	\$ 31.43	\$ -
Net Increase/Decrease	\$ 10.30	\$ (0.62)	\$ 9.67



Changes in General Fund Balance for (in Millions)

2019-20

	Unrestricted	Restricted	Total
Unaudited Actuals	\$ 75.25	\$ 2.77	\$ 78.02
Estimated Actuals	\$ 67.00	\$ 1.66	\$ 68.67
Change in Fund Balance	\$ 8.25	\$ 1.11	\$ 9.35

General Fund Balance Designations:

- 3% Reserve Requirement \$8.85 million
- Revolving Cash, Stores, & Prepaid Items \$0.19 million
- Restricted Program Reserves \$3.70 million
- One-Time Mandated Cost \$4.25 million
- Textbook and Program Carryover \$5.52 million
- Site/Department Carryover & Other Assignments \$3.40 million
- Collective Bargaining \$4.3 million
- STRS/PERS Increases \$4.23 million
- Uncommitted Funds \$43.58 million

Enacted Budget Act

Fiscal Impact to Orange Unified

Estimated Revenue Loss (Reflects ZERO COLA for all years)

	2020-21	2021-22	2022-23
Per ADA - Unfunded COLA	(\$229) – 2.29%	(\$489) – 2.71%	(\$769) – 2.82%
LCFF Revenues	(\$5,212,298)	(\$9,068,130)	(\$17,788,281)

Estimated Offset from Relief Measures

	2020-21	2021-22	2022-23
Routine Restricted Maintenance Adj.	\$411,886	\$411,886	\$411,886
Contributions to Retirement Systems	\$3,759,448	\$3,545,700	\$182,498


Estimated Net Impact

	2020-21	2021-22	2022-23
Reduction to Ending Fund Balance	(\$1,040,964)	(\$5,110,544)	(\$17,193,897)

*August 13, 2020 Board Presentation


3-Year Impact
(\$23,345,405)

2019-20 Unaudited Actuals, 2020 -21 Revised Budget and Multi -Year Projections - State Enacted Budget Act



	2019-20	2020-21	2021-22	2022-23
TOTAL REVENUES	304,548,156	306,148,922	294,681,095	288,122,076
TOTAL EXPENDITURES	294,874,010	315,823,266	301,354,377	307,662,647
INC/DECREASE IN FUND BALANCE	9,674,146	(9,674,344)	(6,673,282)	(19,540,571)
BEGINNING BALANCE	68,346,963	78,021,109	68,346,765	61,673,483
PROJECTED ENDING BALANCE	78,021,109	68,346,765	61,673,483	42,132,912
Adjustment to Ending Fund Balance				
Restrictions to Ending Fund Balance	(25,591,093)	(15,254,631)	(14,206,638)	(9,863,548)
3% State Required Contingency	(8,846,221)	(9,474,698)	(9,040,631)	(9,229,879)
Unappropriated Fund Balance Above 3%	43,583,795	43,617,436	38,426,214	23,039,485

2019-20 Unaudited Actuals, 2020 -21 Revised Budget and Multi -Year Projections - With Outcome of Collecting Bargaining Agreements



	2019-20	2020-21	2021-22	2022-23
TOTAL REVENUES	304,548,156	306,148,922	294,681,095	288,122,076
TOTAL EXPENDITURES	294,874,010	315,823,266	301,354,377	307,662,647
<i>Collective Bargaining Agreement</i>	<i>4,300,000</i>	<i>4,300,000</i>	<i>4,300,000</i>	<i>4,300,000</i>
TOTAL EXPENDITURES AS ADJUSTED	299,174,010	320,123,266	305,654,377	311,962,647
INC/DECREASE IN FUND BALANCE	5,374,146	(13,974,344)	(10,973,282)	(23,840,571)
BEGINNING BALANCE	68,346,963	73,721,109	59,746,765	48,773,483
PROJECTED ENDING BALANCE	73,721,109	59,746,765	48,773,483	24,932,912
Adjustment to Ending Fund Balance				
Restrictions to Ending Fund Balance	(21,291,093)	(15,254,631)	(14,206,638)	(9,863,548)
3% State Required Contingency	(8,975,221)	(9,603,698)	(9,169,631)	(9,358,879)
Unappropriated Fund Balance Above 3%	43,454,795	34,888,436	25,397,214	5,710,485

COVID-19 Relief Funds



\$421 K

SB 117

COVID-19 Response Fund

No deadline

N/A



\$421,084

Cleaning & disinfecting facilities, PPE, distance learning, and nutrition services



\$4.2 M

ESSER

Elementary and Secondary School Emergency Response

September 30, 2022



\$1,060,923

Broad discretion to support coronavirus response activities



\$16.5 M

LLMF

Learning Loss Mitigation Funds

\$15 M by December 30, 2020
\$1.5 M by September 30, 2022



No – Pending adoption of Learning Continuity Plan (LCP)

\$0

Support pupil academic achievement and mitigate learning loss due to school closures

Description

Deadline

Application Status

Budgeted

Funds Received

Use

Next Steps – Budget Process

December
15, 2020

- 2019-20 Audit Report
- 2020-21 First Interim Report
- Updated Budget Stabilization Plan

March 15,
2021

- 2020-21 Second Interim Report



Next Steps - COVID-19 Relief Funds

State Level

- Release pending allocations

Local Level



- Submit Applications to California Department of Ed
 - Adoption of the Continuity and Attendance Plan on September 10 and 24, 2020
 - Identify priorities and spend part of the funds by December 30, 2020





Questions

