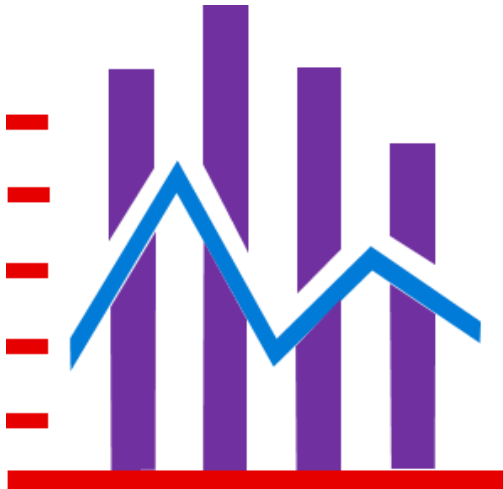


# Budget Webinar

## Santa Ana Unified School District

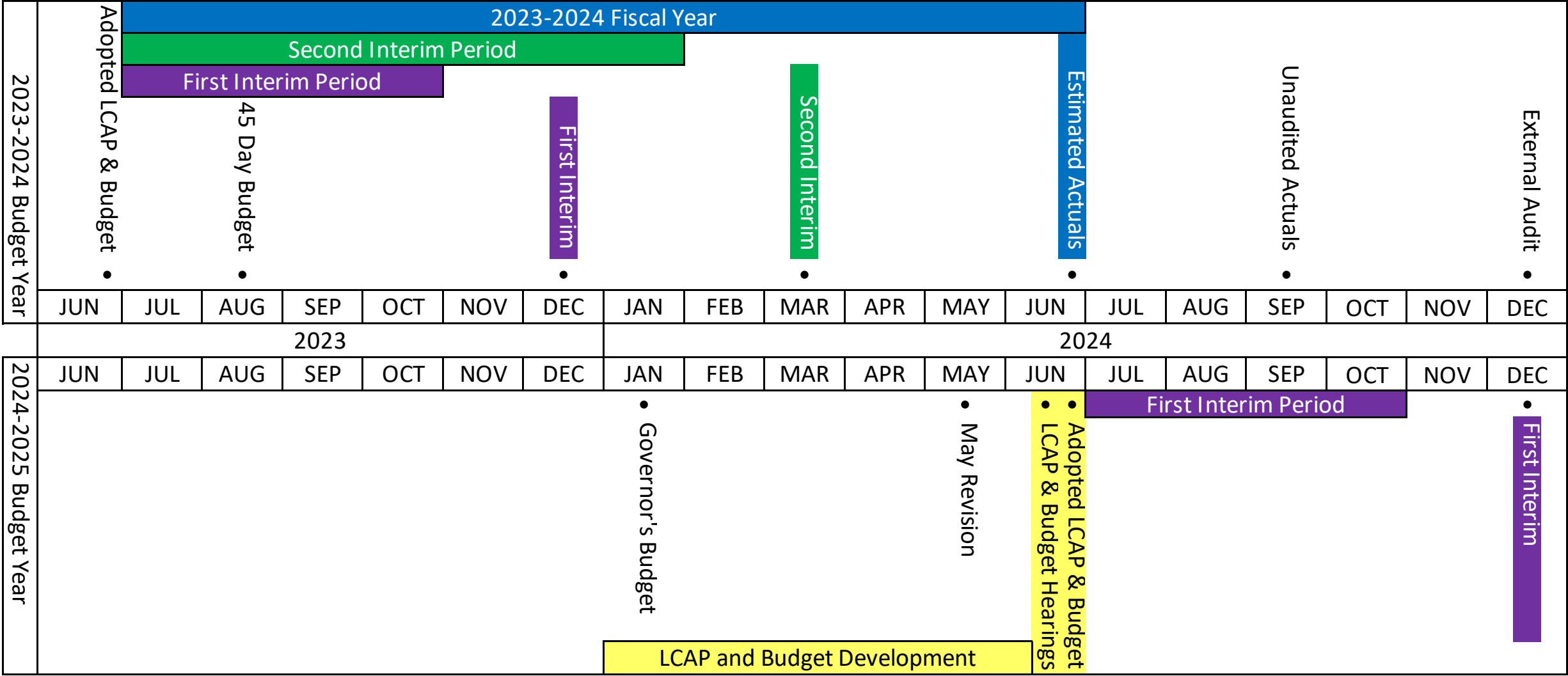
### 2023-2024 Unaudited Actuals Report



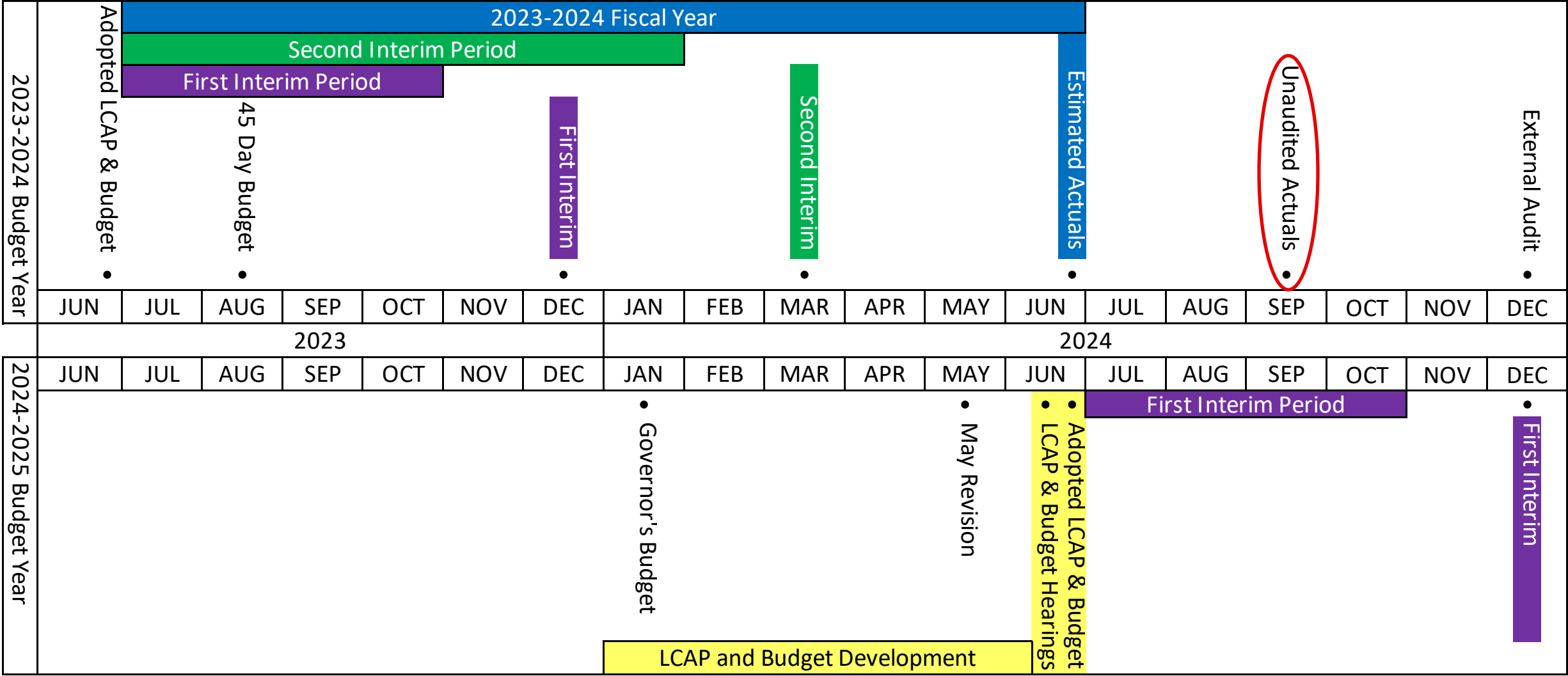
September 17, 2024



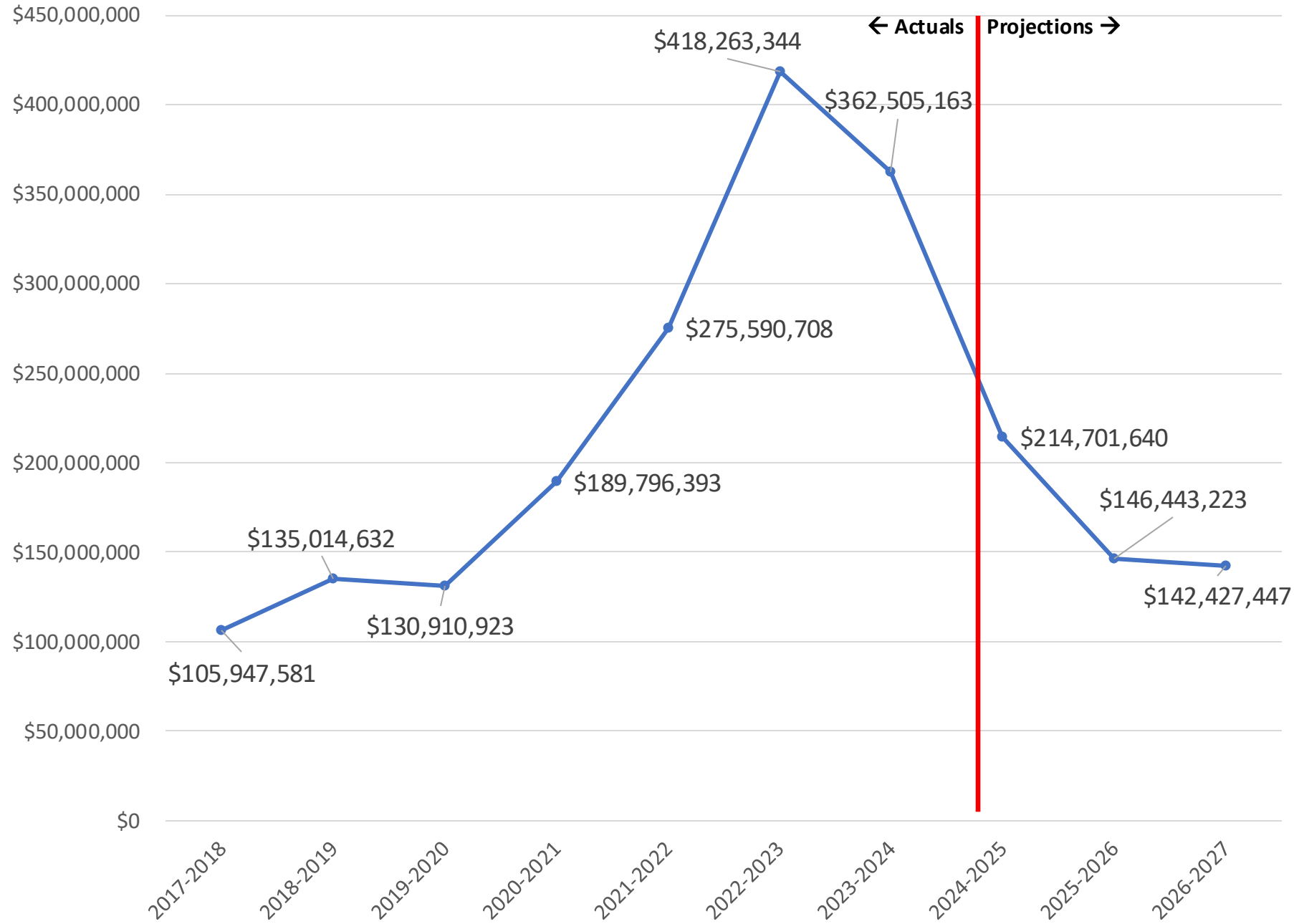
# Budget Timeline



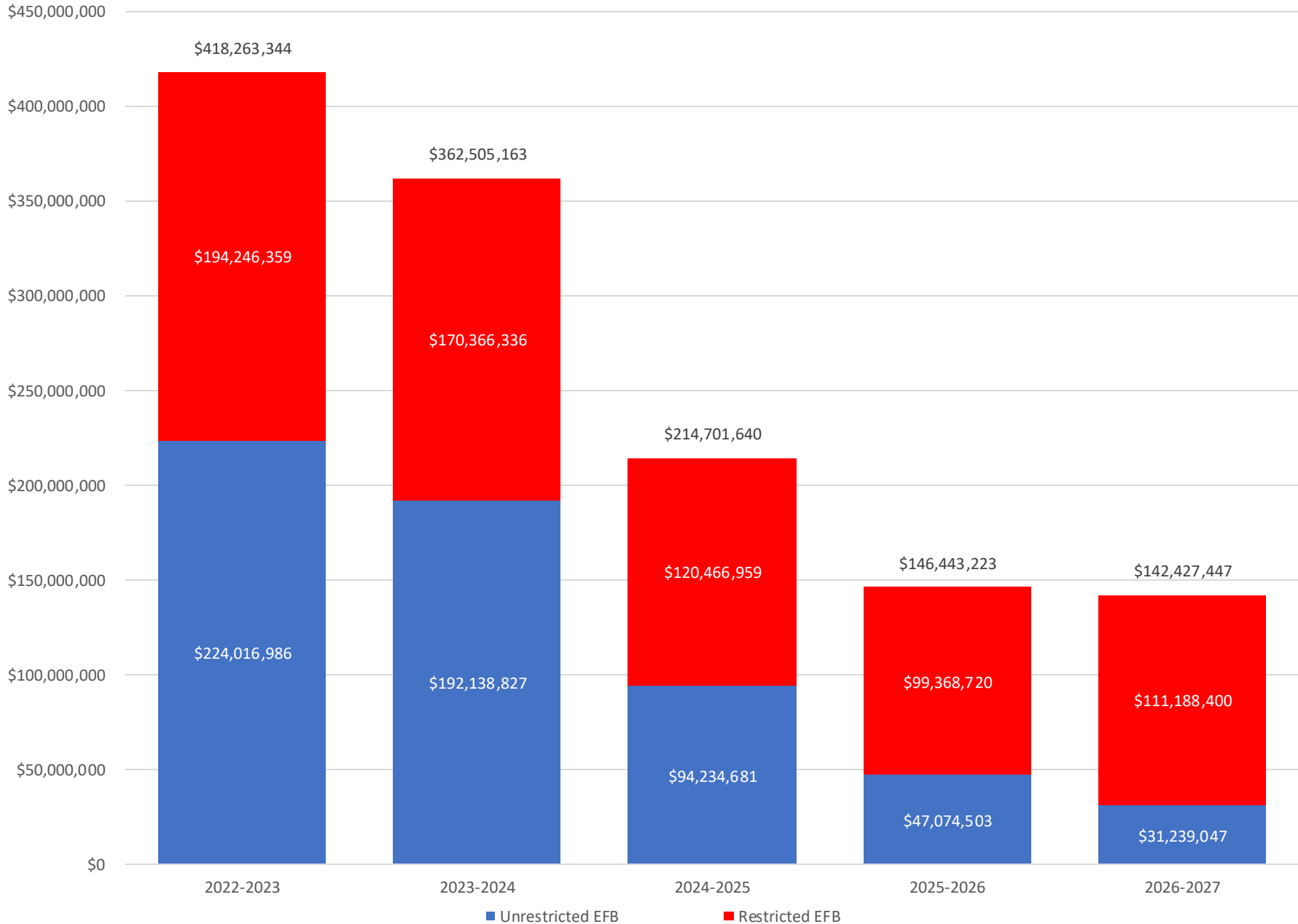
# Budget Timeline



# Ending Fund Balance



# Ending Fund Balance



# Official Assumptions



| Official Assumptions                    | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---|-----------|-----------|-----------|-----------|
| Cost of Living Adjustment (COLA)        | 8.22%     | 1.07%     | 2.93%     | 3.08%     |
| Enrollment (excludes ALA)               | 37,663    | 35,978    | 34,394    | 32,760    |
| Change in Enrollment                    |           | -1,685    | -1,584    | -1,634    |
| Average Daily Attendance (ADA)          | 35,195    | 34,233    | 33,070    | 31,646    |
| Funded ADA                              | 40,128    | 37,332    | 35,442    | 34,293    |
| Unduplicated Pupil Percentage (UPP)--CY | 87.61%    | 89.45%    | 91.44%    | 92.88%    |
| UPP (3 year average)                    | 83.86%    | 86.69%    | 89.44%    | 89.50%    |
| Certificated Step & Column              |           |           | 0.75%     | 0.75%     |
| Classified Step & Column                |           |           | 0.25%     | 0.25%     |
| STRS Rate                               | 19.10%    | 19.10%    | 19.10%    | 19.10%    |
| PERS Rate                               | 26.68%    | 27.05%    | 27.60%    | 28.00%    |

- COLA
  - Incremental increases in percentages since second interim
- ADA
  - Increases in UPP and attendance factor
- PERS
  - Incremental decreases since second interim



# AB1200 Background and Requirements



## AB1200 Background

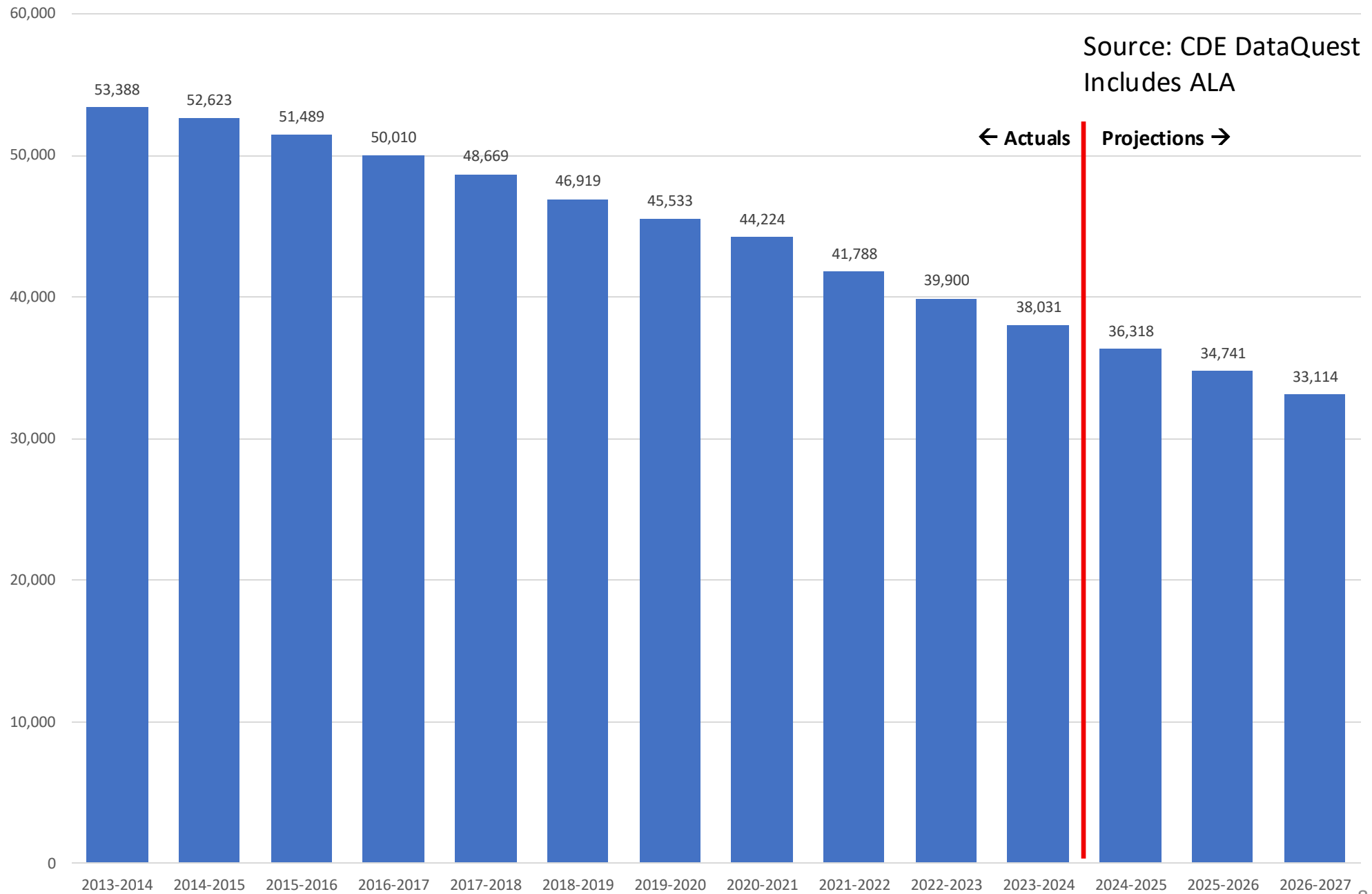
- Approved in 1991; took effect in 1992
  - In response to Richmond School District declaring Bankruptcy
- Expanded the Role of County Offices of Education
  - Monitoring & Review
  - Intervention
- Revised Education Code
  - 42130-42134
  - 42140-42124

## AB1200 Requirements

- Multiyear Projection (MYP)
  - Current Fiscal Year and Two Additional Years
- Interim Reports
  - First Interim
  - Second Interim
- Reporting and Review of Changes in Collective Bargaining Agreements
  - Ability to afford Salary and Benefit Increases through All Years in the MYP



# Enrollment





# Enrollment

## Orange County School Districts

Source: CDE DataQuest  
Non-Charter Enrollment

| Name                             | 2014-15   | 2015-16   | 2016-17   | 2017-18   | 2018-19   | 2019-20   | 2020-21   | 2021-22   | 2022-23   | 2023-24   | Change |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|
| Huntington Beach City Elementary | 6,864     | 7,008     | 6,917     | 6,773     | 6,658     | 6,456     | 5,310     | 4,904     | 4,703     | 4,628     | -32.6% |
| Santa Ana Unified                | 52,638    | 51,383    | 49,792    | 48,326    | 46,597    | 45,215    | 43,917    | 41,504    | 39,603    | 37,663    | -28.4% |
| Savanna Elementary               | 2,392     | 2,397     | 2,331     | 2,272     | 2,199     | 2,095     | 1,949     | 1,843     | 1,806     | 1,735     | -27.5% |
| Anaheim Elementary               | 19,164    | 18,656    | 18,312    | 17,671    | 16,691    | 16,374    | 15,612    | 14,882    | 14,618    | 14,261    | -25.6% |
| Buena Park Elementary            | 4,985     | 4,869     | 4,837     | 4,684     | 4,552     | 4,464     | 4,133     | 4,015     | 3,966     | 3,784     | -24.1% |
| Ocean View Elementary            | 9,010     | 8,725     | 8,467     | 8,263     | 7,986     | 7,721     | 7,337     | 6,942     | 6,809     | 6,868     | -23.8% |
| Magnolia Elementary              | 6,403     | 6,418     | 6,277     | 6,080     | 5,851     | 5,678     | 5,385     | 5,121     | 5,001     | 4,920     | -23.2% |
| Laguna Beach Unified             | 3,074     | 3,029     | 3,025     | 2,929     | 2,861     | 2,788     | 2,634     | 2,578     | 2,456     | 2,386     | -22.4% |
| Newport-Mesa Unified             | 21,905    | 21,736    | 21,581    | 21,234    | 20,641    | 20,173    | 18,559    | 17,962    | 17,816    | 17,768    | -18.9% |
| Garden Grove Unified             | 46,177    | 45,252    | 44,223    | 43,163    | 42,301    | 41,423    | 40,124    | 38,560    | 38,164    | 37,763    | -18.2% |
| Capistrano Unified               | 49,838    | 49,117    | 48,256    | 47,899    | 47,205    | 46,501    | 43,719    | 42,754    | 41,855    | 40,836    | -18.1% |
| Saddleback Valley Unified        | 27,969    | 27,667    | 26,770    | 26,351    | 26,747    | 26,304    | 24,954    | 24,390    | 23,711    | 23,199    | -17.1% |
| Cypress Elementary               | 3,990     | 3,942     | 3,969     | 3,957     | 3,923     | 3,813     | 3,540     | 3,414     | 3,389     | 3,319     | -16.8% |
| Fullerton Elementary             | 13,678    | 13,520    | 13,363    | 13,307    | 13,067    | 12,852    | 12,141    | 11,681    | 11,626    | 11,439    | -16.4% |
| Westminster Elementary           | 9,503     | 9,401     | 9,338     | 9,264     | 9,120     | 9,036     | 8,607     | 8,203     | 8,149     | 7,950     | -16.3% |
| Orange Unified                   | 27,320    | 26,716    | 26,298    | 25,749    | 25,246    | 25,070    | 24,268    | 24,078    | 23,656    | 23,145    | -15.3% |
| Orange County                    | 485,100   | 479,628   | 473,317   | 467,571   | 459,930   | 453,967   | 435,711   | 426,434   | 418,667   | 412,461   | -15.0% |
| La Habra City Elementary         | 5,022     | 4,913     | 4,726     | 4,713     | 4,656     | 4,666     | 4,537     | 4,499     | 4,352     | 4,298     | -14.4% |
| Anaheim Union High               | 31,659    | 31,276    | 30,964    | 30,729    | 30,292    | 29,832    | 29,183    | 28,404    | 27,748    | 27,195    | -14.1% |
| Huntington Beach Union High      | 16,343    | 16,048    | 16,140    | 16,188    | 15,967    | 15,894    | 15,534    | 15,098    | 14,522    | 14,104    | -13.7% |
| Placentia-Yorba Linda Unified    | 25,595    | 25,826    | 25,798    | 25,741    | 25,477    | 25,162    | 24,296    | 23,657    | 23,138    | 22,705    | -11.3% |
| Fullerton Joint Union High       | 14,396    | 14,235    | 13,983    | 13,901    | 13,695    | 13,630    | 13,473    | 13,431    | 13,173    | 12,826    | -10.9% |
| Tustin Unified                   | 24,059    | 24,079    | 24,130    | 24,015    | 23,768    | 23,521    | 22,761    | 22,140    | 21,830    | 21,600    | -10.2% |
| Los Alamitos Unified             | 9,914     | 9,948     | 9,904     | 9,833     | 9,730     | 9,697     | 9,317     | 9,133     | 8,934     | 8,931     | -9.9%  |
| Statewide                        | 5,690,540 | 5,653,985 | 5,625,398 | 5,591,564 | 5,533,345 | 5,487,627 | 5,311,866 | 5,214,183 | 5,166,991 | 5,128,055 | -9.9%  |
| Centralia Elementary             | 4,491     | 4,437     | 4,417     | 4,327     | 4,221     | 4,218     | 4,044     | 4,077     | 4,129     | 4,052     | -9.8%  |
| Fountain Valley Elementary       | 6,305     | 6,371     | 6,387     | 6,362     | 6,328     | 6,320     | 6,165     | 5,998     | 5,976     | 6,036     | -4.3%  |
| Brea-Olinda Unified              | 5,977     | 5,856     | 5,909     | 5,951     | 6,008     | 6,085     | 5,990     | 5,866     | 5,811     | 5,895     | -1.4%  |
| Irvine Unified                   | 31,392    | 32,319    | 33,381    | 34,617    | 35,291    | 36,177    | 35,660    | 36,083    | 36,542    | 37,731    | 20.2%  |



## Orange County Unified School Districts

| Name                          | 2014-15   | 2015-16   | 2016-17   | 2017-18   | 2018-19   | 2019-20   | 2020-21   | 2021-22   | 2022-23   | 2023-24   | Change |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|
| Santa Ana Unified             | 52,638    | 51,383    | 49,792    | 48,326    | 46,597    | 45,215    | 43,917    | 41,504    | 39,603    | 37,663    | -28.4% |
| Laguna Beach Unified          | 3,074     | 3,029     | 3,025     | 2,929     | 2,861     | 2,788     | 2,634     | 2,578     | 2,456     | 2,386     | -22.4% |
| Newport-Mesa Unified          | 21,905    | 21,736    | 21,581    | 21,234    | 20,641    | 20,173    | 18,559    | 17,962    | 17,816    | 17,768    | -18.9% |
| Garden Grove Unified          | 46,177    | 45,252    | 44,223    | 43,163    | 42,301    | 41,423    | 40,124    | 38,560    | 38,164    | 37,763    | -18.2% |
| Capistrano Unified            | 49,838    | 49,117    | 48,256    | 47,899    | 47,205    | 46,501    | 43,719    | 42,754    | 41,855    | 40,836    | -18.1% |
| Saddleback Valley Unified     | 27,969    | 27,667    | 26,770    | 26,351    | 26,747    | 26,304    | 24,954    | 24,390    | 23,711    | 23,199    | -17.1% |
| Orange Unified                | 27,320    | 26,716    | 26,298    | 25,749    | 25,246    | 25,070    | 24,268    | 24,078    | 23,656    | 23,145    | -15.3% |
| Orange County                 | 485,100   | 479,628   | 473,317   | 467,571   | 459,930   | 453,967   | 435,711   | 426,434   | 418,667   | 412,461   | -15.0% |
| Placentia-Yorba Linda Unified | 25,595    | 25,826    | 25,798    | 25,741    | 25,477    | 25,162    | 24,296    | 23,657    | 23,138    | 22,705    | -11.3% |
| Tustin Unified                | 24,059    | 24,079    | 24,130    | 24,015    | 23,768    | 23,521    | 22,761    | 22,140    | 21,830    | 21,600    | -10.2% |
| Los Alamitos Unified          | 9,914     | 9,948     | 9,904     | 9,833     | 9,730     | 9,697     | 9,317     | 9,133     | 8,934     | 8,931     | -9.9%  |
| Statewide                     | 5,690,540 | 5,653,985 | 5,625,398 | 5,591,564 | 5,533,345 | 5,487,627 | 5,311,866 | 5,214,183 | 5,166,991 | 5,128,055 | -9.9%  |
| Brea-Olinda Unified           | 5,977     | 5,856     | 5,909     | 5,951     | 6,008     | 6,085     | 5,990     | 5,866     | 5,811     | 5,895     | -1.4%  |
| Irvine Unified                | 31,392    | 32,319    | 33,381    | 34,617    | 35,291    | 36,177    | 35,660    | 36,083    | 36,542    | 37,731    | 20.2%  |

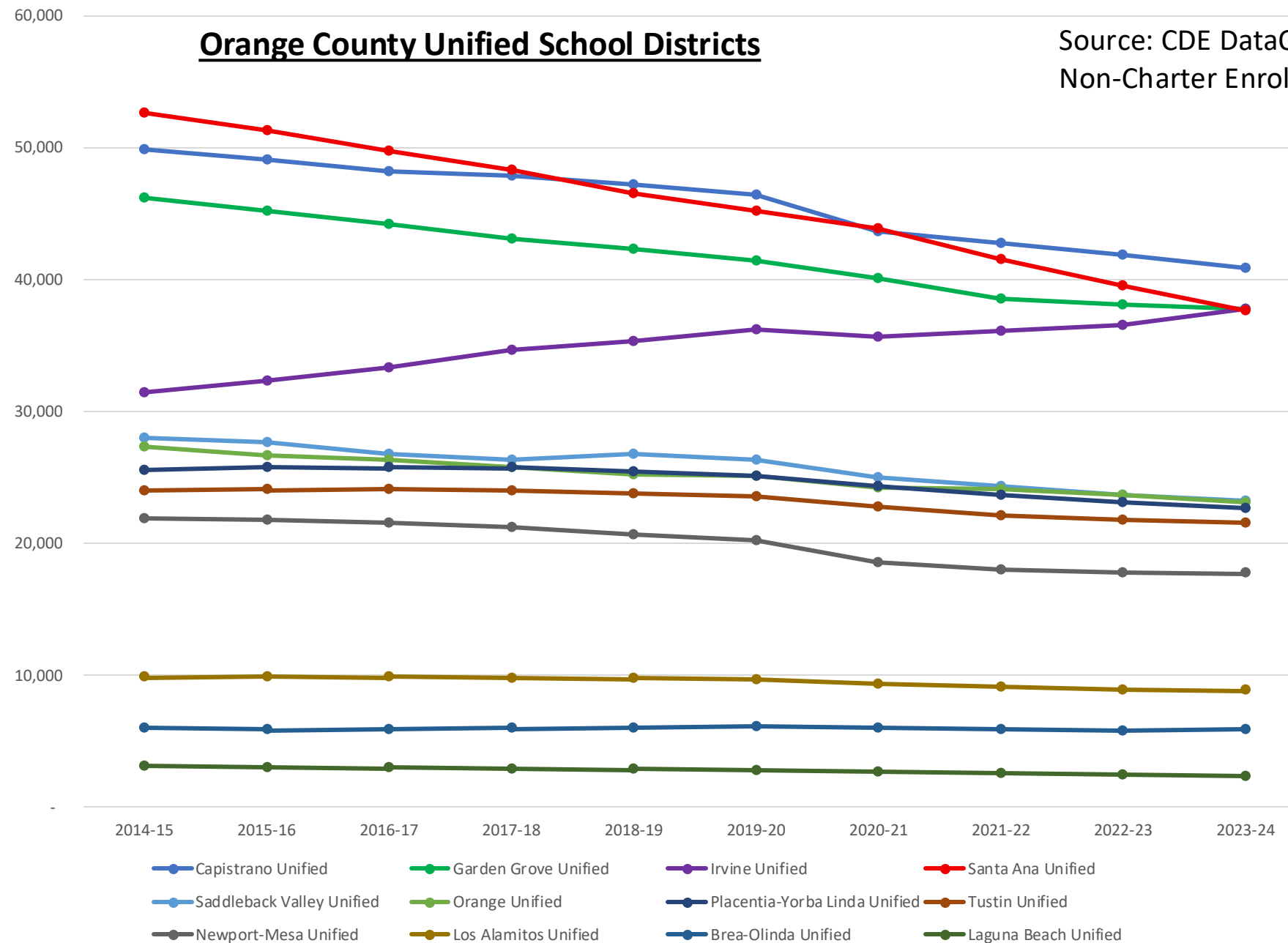


# Enrollment



## Orange County Unified School Districts

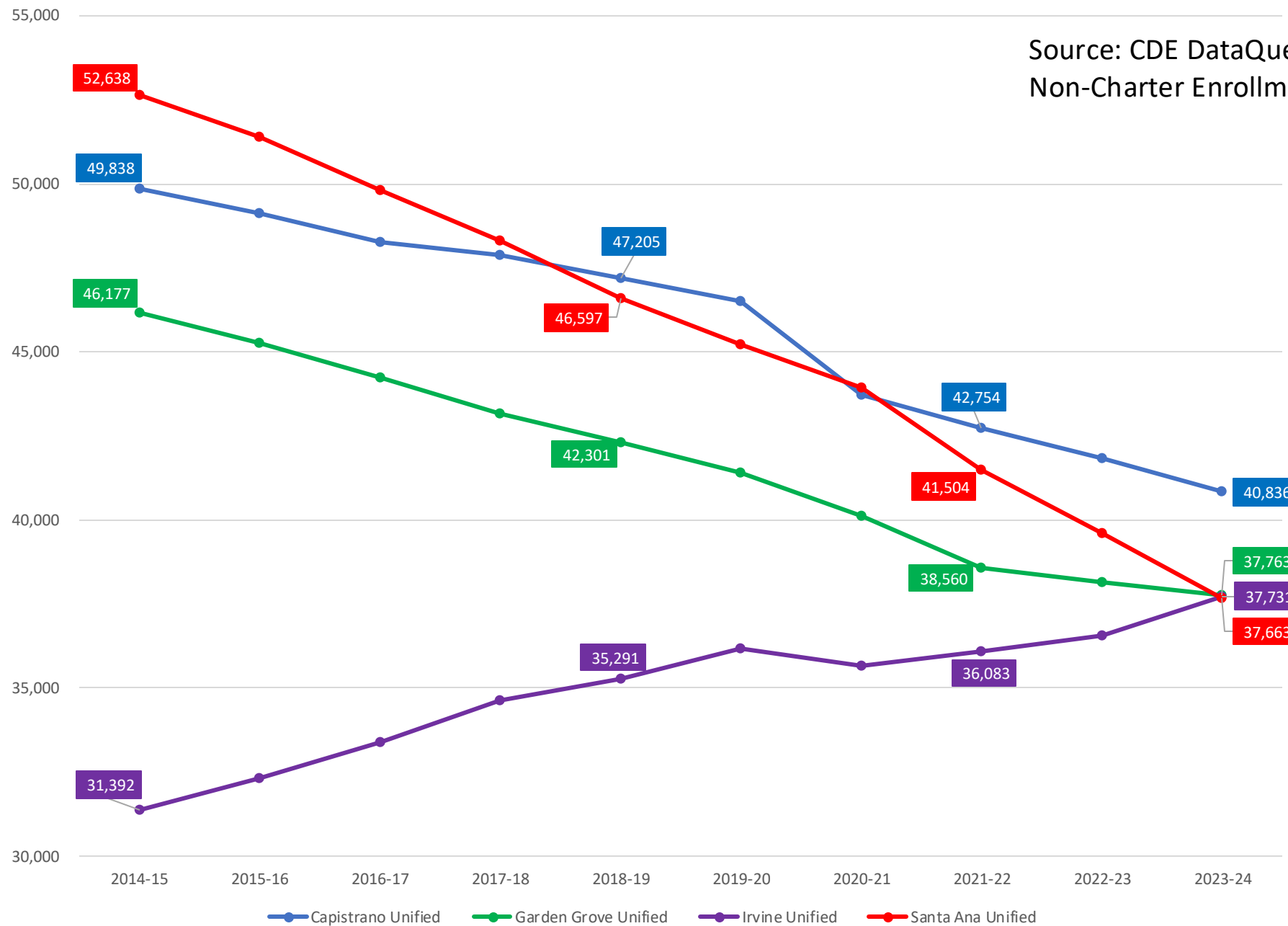
Source: CDE DataQuest  
Non-Charter Enrollment



# Enrollment



Source: CDE DataQuest  
Non-Charter Enrollment



# Budget Webinar

## Pause for Questions

- Budget Timeline
- Multiyear Assumptions
- AB1200
- Enrollment



# Revenue

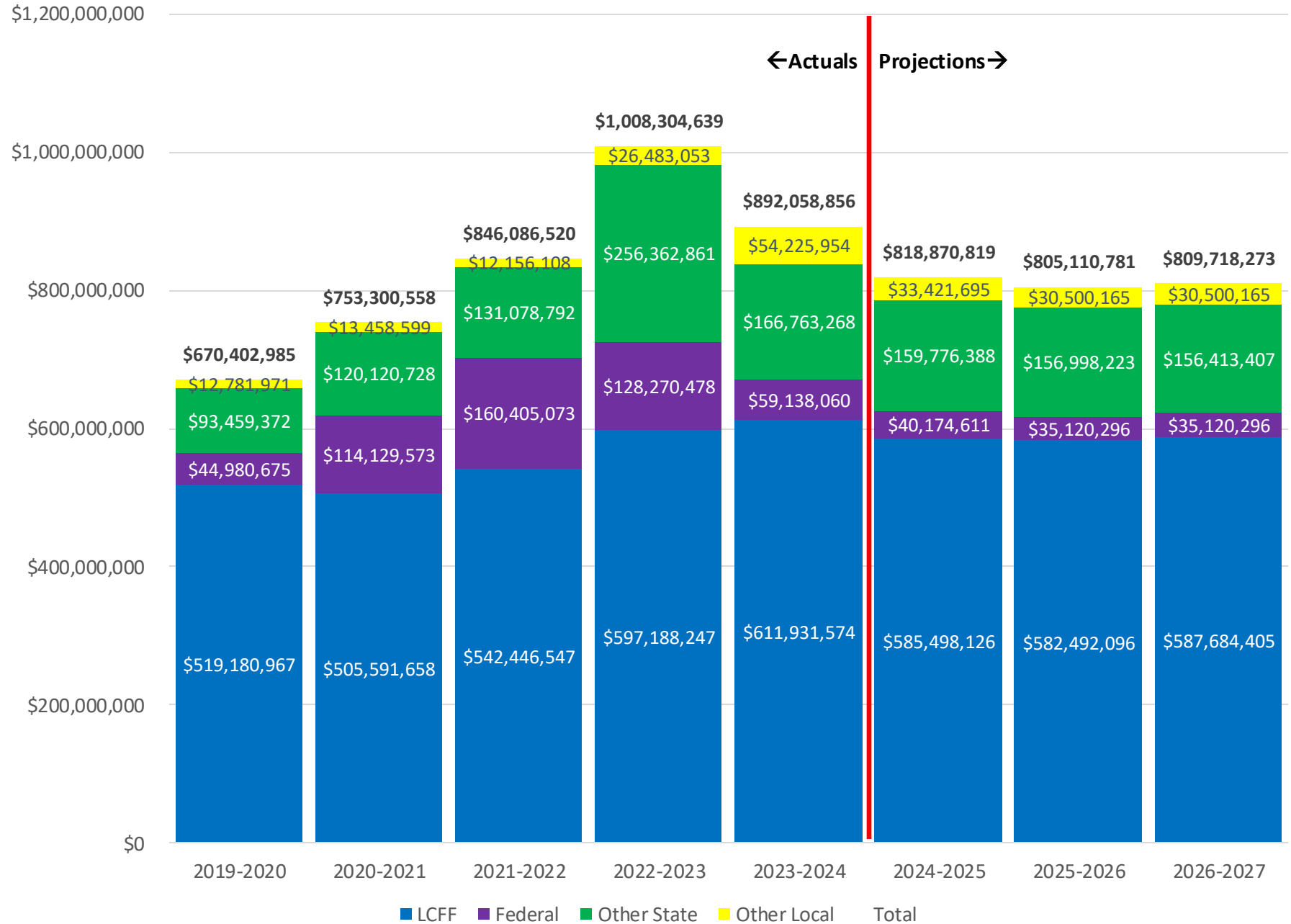


| Revenue             | 2023-2024<br>Estimated Actuals | 2023-2024<br>Unaudited<br>Actuals | 2024-2025<br>Adopted Budget | Variance<br>Estimated -><br>Unaudited<br>Actuals | Variance<br>2023-2024 -><br>2024-2025 |
|---------------------|--------------------------------|-----------------------------------|-----------------------------|--|---------------------------------------|
| LCFF Sources        | \$610,693,525                  | \$611,931,574                     | \$585,498,126               | 0.2%   | -4.3%                                 |
| Federal Revenue     | \$56,846,203                   | \$59,138,060                      | \$40,174,611                | 4.0%   | -32.1%                                |
| Other State Revenue | \$172,722,403                  | \$166,763,268                     | \$159,776,388               | -3.5%  | -4.2%                                 |
| Other Local Revenue | \$46,146,730                   | \$54,225,954                      | \$33,421,695                | 17.5%  | -38.4%                                |
| <b>Total</b>        | <b>\$886,408,861</b>           | <b>\$892,058,856</b>              | <b>\$818,870,819</b>        | <b>0.6%</b>                                      | <b>-8.2%</b>                          |

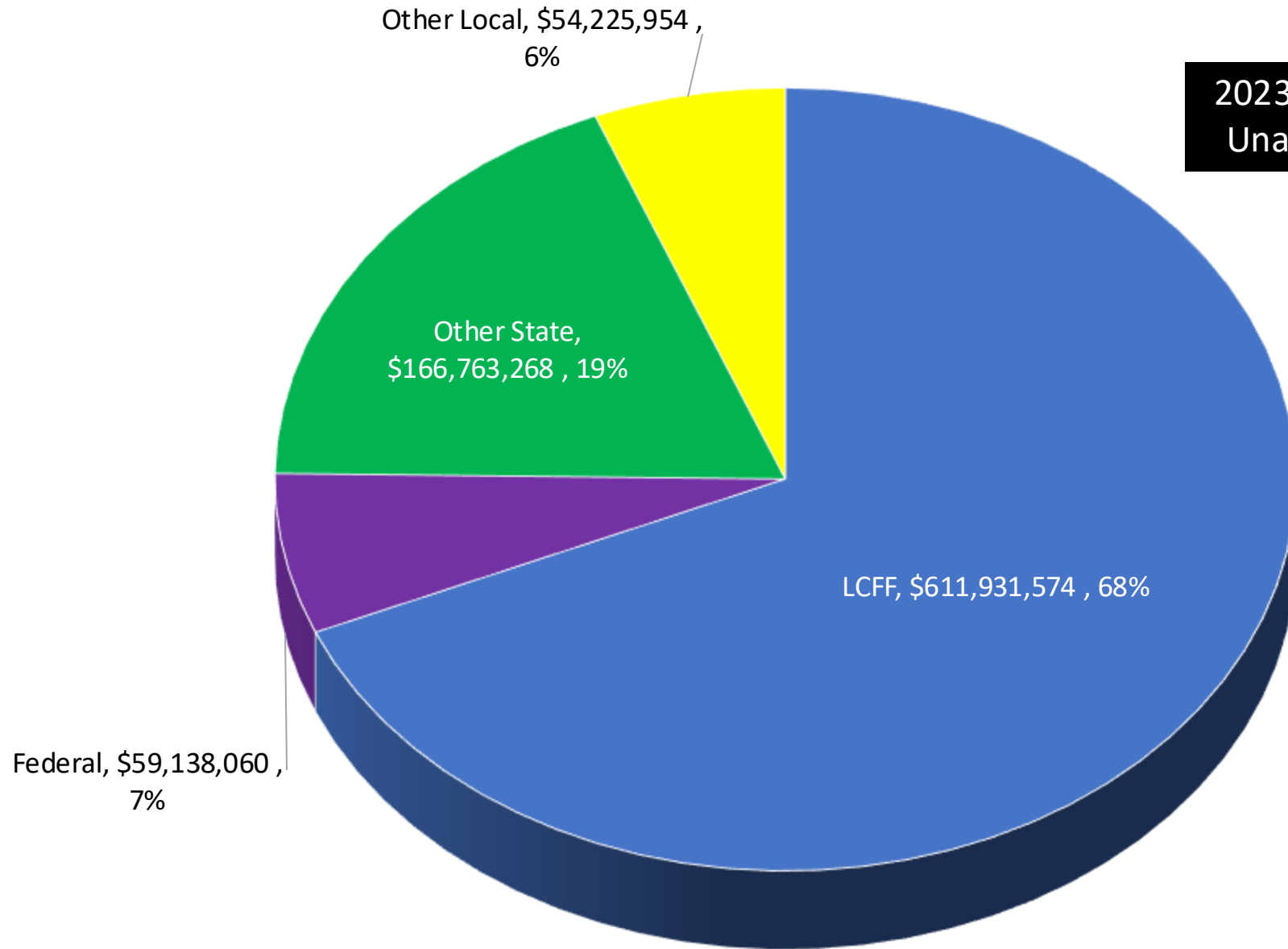
## Variances

- LCFF
  - Declining Enrollment
  - Low COLA in 2024-25
- Federal
  - Deferred Revenue
- Other State
  - CCSP Implementation Grant
  - STRS On-Behalf Adjustment, Lottery
- Other Local
  - Interest
  - Fair Value investment

# Revenue



# Revenue

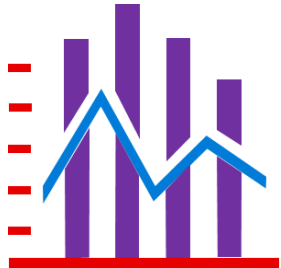




# LCFF Revenue

## Local Control Funding Formula (LCFF)

- Replaced Revenue Limit in 2014
  - In conjunction with implementation of Local Control Accountability Plans (LCAPs)
- Calculations Include
  - Base Grant (by Grade Level)
  - Grade Span Adjustments for TK-3 and 9-12
  - Supplemental Grant (Additional 20% for each Unduplicated Pupil)
  - Concentration Grant (Additional 65% for each Unduplicated Pupil above 55% in the District's Unduplicated Pupil Percentage (UPP))



### Anywhere Unified School District

ADA = 4000 (divided equally among the four gradespans)

UPP = 85.0% (for Supplemental)

UPP above the 55% = 30.0% (for Concentration)



|             | ( a ) | ( b )      | ( c )                       | ( d )      | ( e )              | ( f )               | ( g )                | ( h )        |
|-------------|-------|------------|-----------------------------|------------|--------------------|---------------------|----------------------|--------------|
| GradeSpan   | ADA   | Base Grant | Grade Span Adjustment (GSA) | Base + GSA | Supplemental Grant | Concentration Grant | Total Per ADA Amount | LCFF Funding |
|             |       |            |                             | b + c      | d * .20 * .85      | d * .65 * .3        | d + e + f            | a * g        |
| Grades TK-3 | 1000  | \$9,919    | \$1,032                     | \$10,951   | \$1,862            | \$2,135             | \$14,948             | \$14,948,115 |
| Grades 4-6  | 1000  | \$10,069   |                             | \$10,069   | \$1,712            | \$1,963             | \$13,744             | \$13,744,185 |
| Grades 7-8  | 1000  | \$10,367   |                             | \$10,367   | \$1,762            | \$2,022             | \$14,151             | \$14,150,955 |
| Grades 9-12 | 1000  | \$12,015   | \$312                       | \$12,327   | \$2,096            | \$2,404             | \$16,826             | \$16,826,355 |
|             |       |            |                             |            |                    |                     |                      | \$59,669,610 |

# LCFF Revenue



## Local Control Funding Formula (LCFF)

- Sources of LCFF Revenue
  - Property Tax
  - State Aid
- State Aid versus Basic Aid (Community Funded) Districts
  - **State Aid:** If the property tax in a city is NOT sufficient to cover the LCFF grants, then the State provides additional funding.
  - **Community Funded:** If the property tax is equal to or greater than the LCFF grants, then the State provides only minimal additional funding.
    - Depending on the property tax revenue, community funded districts potentially can receive significantly more per student (or per ADA) than State Aid Districts.
- Orange County Community Funded Districts (2023-2024)
  - Newport-Mesa USD
    - Received \$20,330 per ADA
    - \$7,933 per ADA more than their LCFF entitlement
  - Laguna Beach USD
    - Received \$28,979 per ADA
    - \$17,125 per ADA more than their LCFF entitlement
- Versus Santa Ana USD
  - Received \$15,276 per ADA

# LCFF Revenue



## Santa Ana Unified School District

ADA for Grades 4-6 = 8982.96 in 2023-2024 and 8249.16 in 2024-2025

UPP = 83.86% in 2023-2024 and 86.69% in 2024-25

COLA in 2024-2025 = 1.07%

|            | ( a )   | ( b )      | ( c )                       | ( d )      | ( e )              | ( f )               | ( g )                | ( h )         |
|------------|---------|------------|-----------------------------|------------|--------------------|---------------------|----------------------|---------------|
| 2023-2024  | ADA     | Base Grant | Grade Span Adjustment (GSA) | Base + GSA | Supplemental Grant | Concentration Grant | Total Per ADA Amount | LCFF Funding  |
|            |         |            |                             | b + c      | d * .20 * .8386    | d * .65 * .2886     | d + e + f            | a * g         |
| Grades 4-6 | 8982.96 | \$10,069   |                             | \$10,069   | \$1,689            | \$1,889             | \$13,647             | \$122,587,009 |

COLA 1.07%

|            | ( a )   | ( b )      | ( c )                       | ( d )      | ( e )              | ( f )               | ( g )                | ( h )         |
|------------|---------|------------|-----------------------------|------------|--------------------|---------------------|----------------------|---------------|
| 2024-2025  | ADA     | Base Grant | Grade Span Adjustment (GSA) | Base + GSA | Supplemental Grant | Concentration Grant | Total Per ADA Amount | LCFF Funding  |
|            |         |            |                             | b + c      | d * .20 * .8669    | d * .65 * .3169     | d + e + f            | a * g         |
| Grades 4-6 | 8249.16 | \$10,177   |                             | \$10,177   | \$1,764            | \$2,096             | \$14,038             | \$115,800,038 |

# LCFF Revenue



|                                      | 2023-2024     | 2024-2025     | 2025-2026     | 2026-2027     |
|--------------------------------------|---------------|---------------|---------------|---------------|
| Prior Year LCFF Revenue              | \$597,188,247 | \$611,931,574 | \$585,498,126 | \$582,492,096 |
| COLA Calculations                    | x 1.0822 =    | x 1.0107 =    | x 1.0293 =    | x 1.0308 =    |
| LCFF Revenue (without change in ADA) | \$646,277,121 | \$618,479,242 | \$602,653,221 | \$600,432,853 |

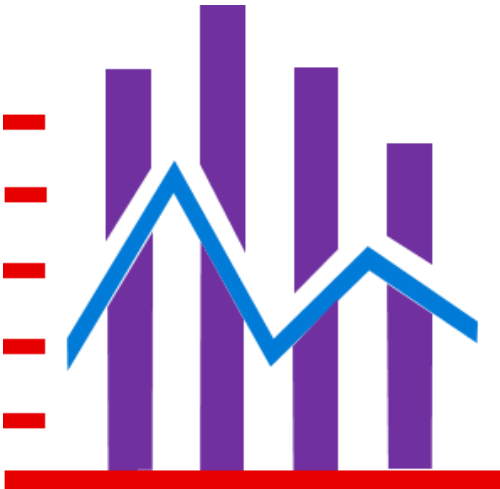
|                                  |               |                |               |               |
|----------------------------------|---------------|----------------|---------------|---------------|
| Actual LCFF Revenue              | \$611,931,574 | \$585,498,126  | \$582,492,096 | \$587,684,405 |
| Actual Increase/Decrease in LCFF | \$14,743,327  | (\$26,433,448) | (\$3,006,030) | \$5,192,309   |
| Effective (Funded) COLA          | 2.47%         | -4.32%         | -0.51%        | 0.89%         |



# Budget Webinar

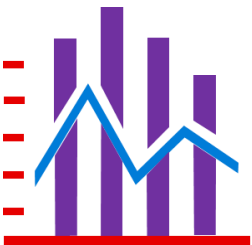
## Pause for Questions

- LCFF Revenue
- COLA
- Effective COLA



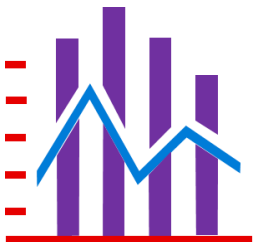
# COVID Relief Grant Funds

| Resource   | Allocation    | Current Balance<br>(As of June 30,<br>2024) | 2019-2020   | 2020-2021    | 2021-2022    | 2022-2023    | 2023-2024    | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 |
|--|---------------|---|-------------|--------------|--------------|--------------|--------------|-----------|-----------|-----------|-----------|
| Coronavirus Relief Fund                                      | \$51,967,793  | \$0   | \$2,076,032 | \$49,891,761 |              |              |              |           |           |           |           |
| ESSER & GEER I   | \$17,477,860  | \$0   | \$229,465   | \$8,262,816  | \$8,970,111  | \$15,468     |              |           |           |           |           |
| ESSER & GEER II  | \$67,370,708  | \$0   |             | \$15,231,734 | \$44,371,022 | \$7,721,168  | \$46,784     |           |           |           |           |
| ESSER III  | \$145,485,773 | \$3,207,014                                 |             | \$309,314    | \$45,058,372 | \$76,268,270 | \$20,642,803 |           |           |           |           |
| Expanded Learning Opportunities Grant                        | \$22,834,569  | \$0   |             |              | \$445,587    | \$7,743,510  | 14,645,472   |           |           |           |           |
| Arts, Music, and Instructional Materials Discretionary Block | \$23,517,108  | \$18,304,255                                |             |              |              | \$1,842,435  | 3,370,418    |           |           |           |           |
| Learning Recovery Emergency Block Grant                      | \$64,661,102  | \$47,894,927                                |             |              |              |              | 16,766,175   |           |           |           |           |



# COVID Relief Grant Funds

| Resource                           | Allocation  | Current Balance<br>(As of June 30,<br>2024) | 2019-2020 | 2020-2021   | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 |
|------------------------------------|-------------|---|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Prop 98                            | \$4,475,353 | \$0   |           | \$4,475,353 |           |           |           |           |           |           |           |
| Fund 13                            | \$1,582,438 | \$0   |           | \$1,582,438 |           |           |           |           |           |           |           |
| Fund 12                            | \$539,438   | \$302,400                                   |           |             | \$237,038 |           |           |           |           |           |           |
| ARP-Homeless Children<br>and Youth | \$1,370,968 | \$43,270                                    |           |             | \$285,716 | \$756,190 | 285,792   |           |           |           |           |
| SB117                              | \$788,586   | \$0   | \$2,503   | \$513,645   | \$86,336  |           | \$186,101 |           |           |           |           |



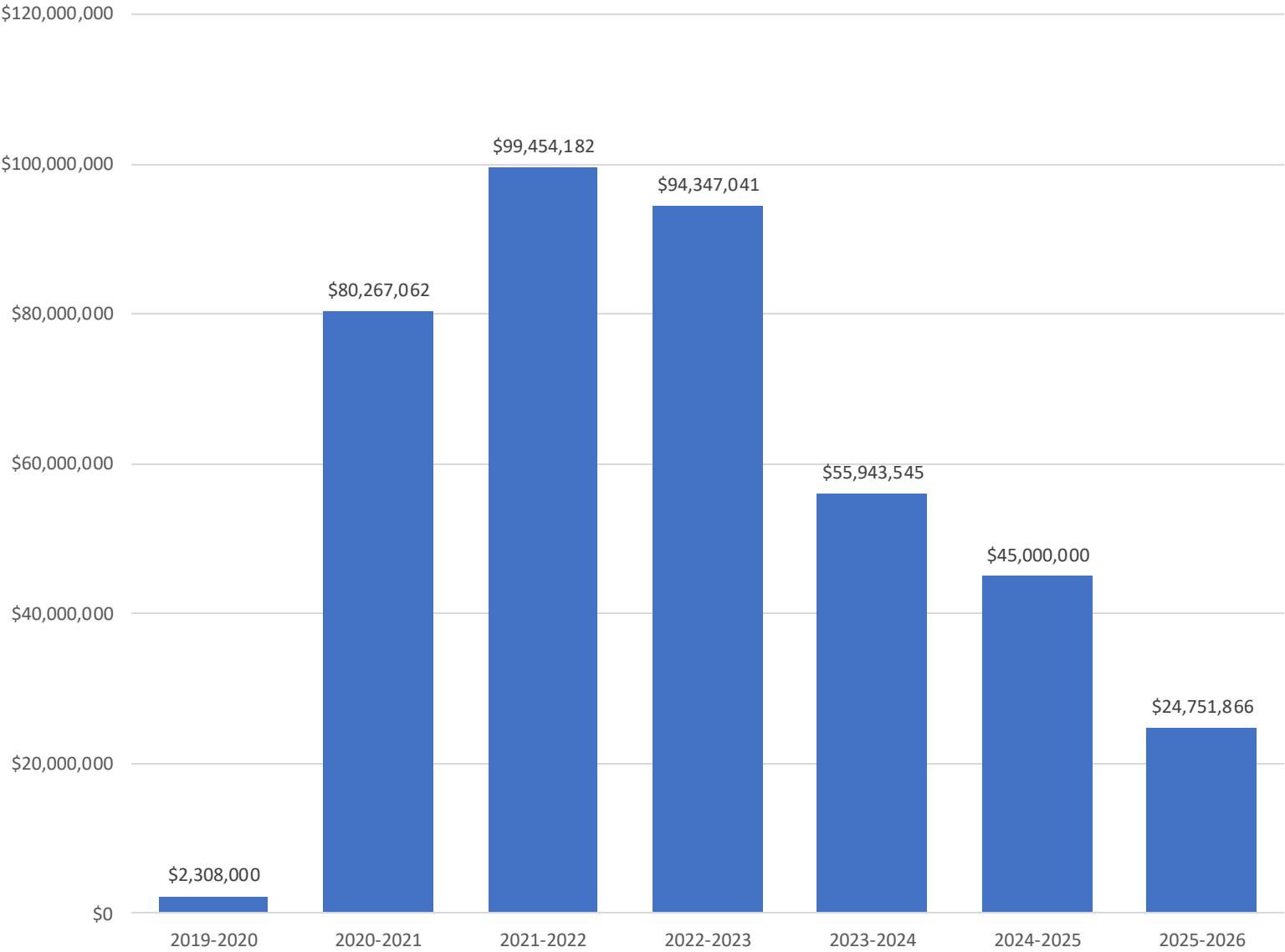
# COVID Relief Grant Funds

| Resource   | Allocation           | Current Balance<br>(As of June 30,<br>2024) | 2019-2020          | 2020-2021           | 2021-2022           | 2022-2023           | 2023-2024           | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 |
|--|----------------------|---|--------------------|---------------------|---------------------|---------------------|---------------------|-----------|-----------|-----------|-----------|
| Coronavirus Relief Fund                                      | \$51,967,793         | \$0   | \$2,076,032        | \$49,891,761        |                     |                     |                     |           |           |           |           |
| ESSER & GEER I   | \$17,477,860         | \$0   | \$229,465          | \$8,262,816         | \$8,970,111         | \$15,468            |                     |           |           |           |           |
| ESSER & GEER II  | \$67,370,708         | \$0   |                    | \$15,231,734        | \$44,371,022        | \$7,721,168         | \$46,784            |           |           |           |           |
| ESSER III  | \$145,485,773        | \$3,207,014                                 |                    | \$309,314           | \$45,058,372        | \$76,268,270        | \$20,642,803        |           |           |           |           |
| Expanded Learning Opportunities Grant                        | \$22,834,569         | \$0   |                    |                     | \$445,587           | \$7,743,510         | 14,645,472          |           |           |           |           |
| Arts, Music, and Instructional Materials Discretionary Block | \$23,517,108         | \$18,304,255                                |                    |                     |                     | \$1,842,435         | 3,370,418           |           |           |           |           |
| Learning Recovery Emergency Block Grant                      | \$64,661,102         | \$47,894,927                                |                    |                     |                     |                     | 16,766,175          |           |           |           |           |
| Prop 98  | \$4,475,353          | \$0   |                    | \$4,475,353         |                     |                     |                     |           |           |           |           |
| Fund 13  | \$1,582,438          | \$0   |                    | \$1,582,438         |                     |                     |                     |           |           |           |           |
| Fund 12  | \$539,438            | \$302,400                                   |                    |                     | \$237,038           |                     |                     |           |           |           |           |
| ARP-Homeless Children and Youth                              | \$1,370,968          | \$43,270                                    |                    |                     | \$285,716           | \$756,190           | 285,792             |           |           |           |           |
| SB117  | \$788,586            | \$0   | \$2,503            | \$513,645           | \$86,336            |                     | \$186,101           |           |           |           |           |
| <b>Total</b>   | <b>\$402,071,695</b> | <b>\$69,751,866</b>                         | <b>\$2,308,000</b> | <b>\$80,267,062</b> | <b>\$99,454,182</b> | <b>\$94,347,041</b> | <b>\$55,943,545</b> |           |           |           |           |

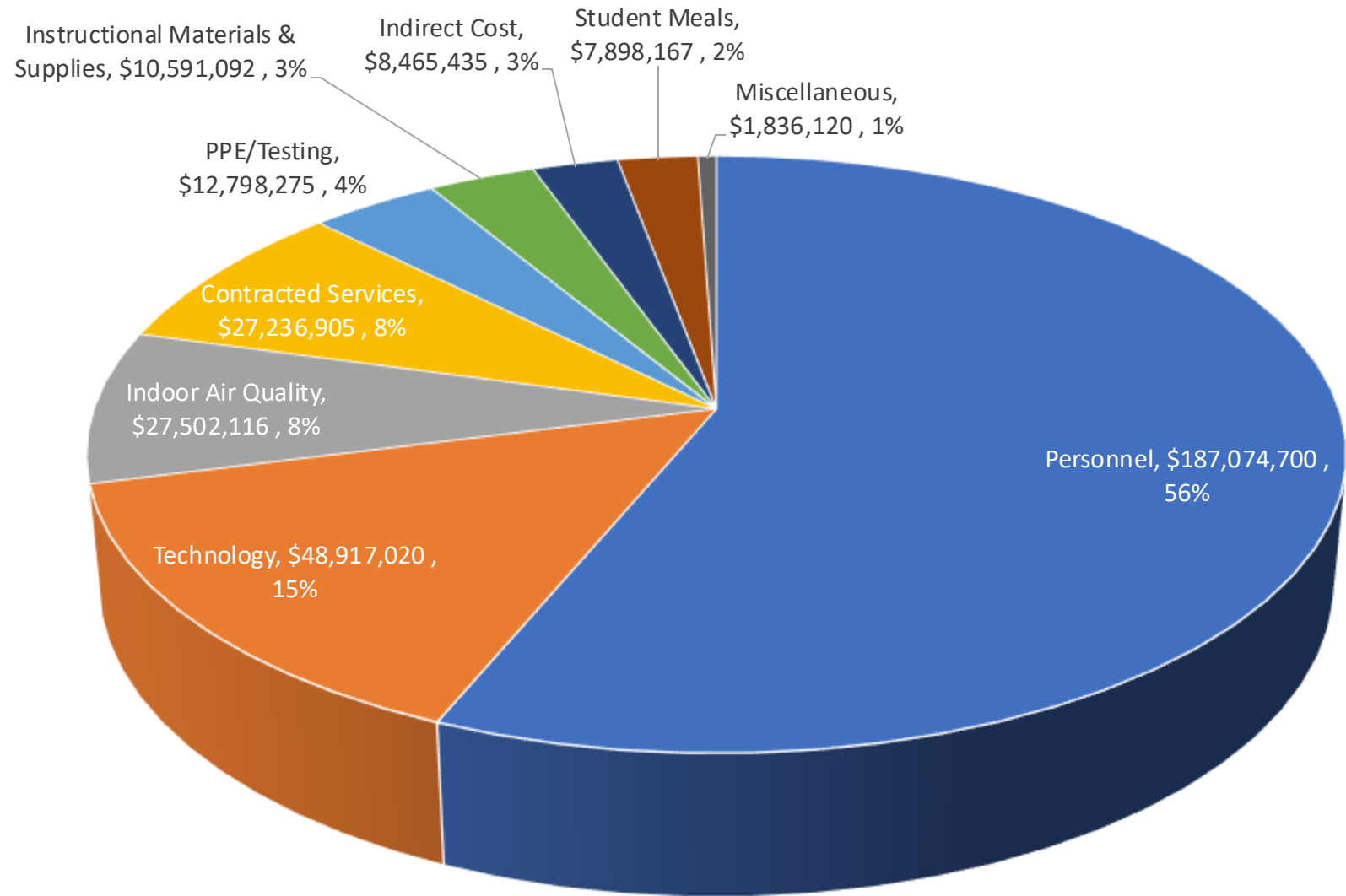
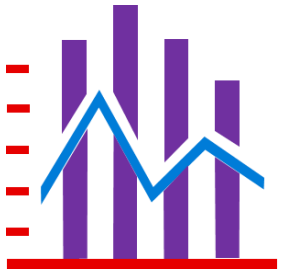




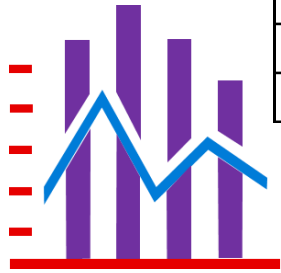
# COVID Relief Grant Funds



# COVID Relief Grant Funds



# Salaries & Benefits

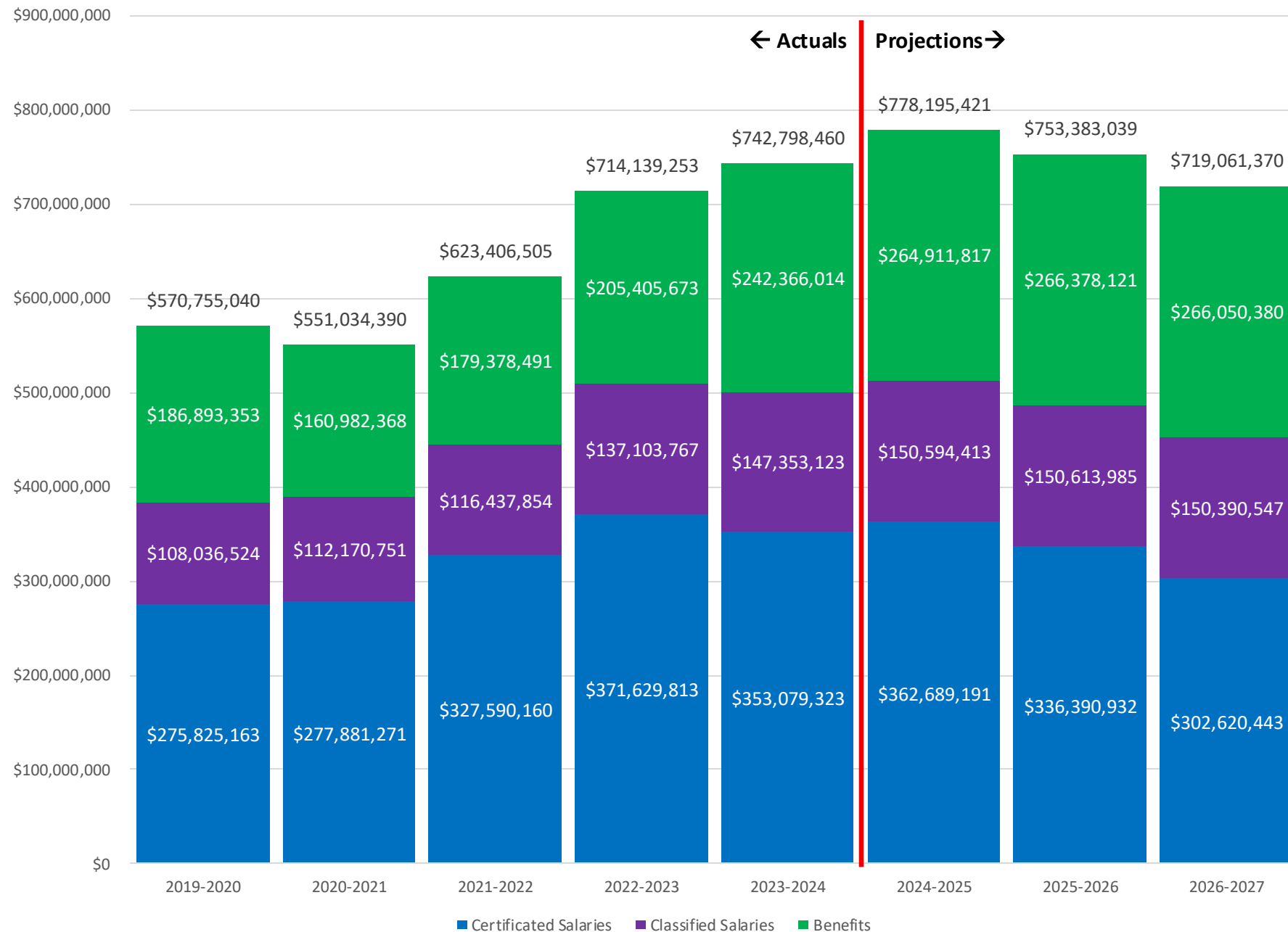


| Expenditures          | 2023-2024<br>Estimated Actuals | 2023-2024<br>Unaudited<br>Actuals | 2024-2025<br>Adopted Budget | Variance<br>Estimated -><br>Unaudited<br>Actuals | Variance<br>2023-2024 -><br>2024-2025 |
|-----------------------|--------------------------------|-----------------------------------|-----------------------------|--|---------------------------------------|
| Certificated Salaries | \$367,022,508                  | \$353,079,323                     | \$362,689,191               | -3.8%  | 2.7%                                  |
| Classified Salaries   | \$145,150,219                  | \$147,353,123                     | \$150,594,413               | 1.5%   | 2.2%                                  |
| Employee Benefits     | \$245,622,697                  | \$242,366,014                     | \$264,911,817               | -1.3%  | 9.3%                                  |
| <b>Total</b>          | <b>\$757,795,423</b>           | <b>\$742,798,460</b>              | <b>\$778,195,421</b>        | <b>-2.0%</b>                                     | <b>4.8%</b>                           |

## Variances

- Certificated
  - Salary Increase
  - Attrition
- Classified
  - Filled vacancies

# Salaries & Benefits



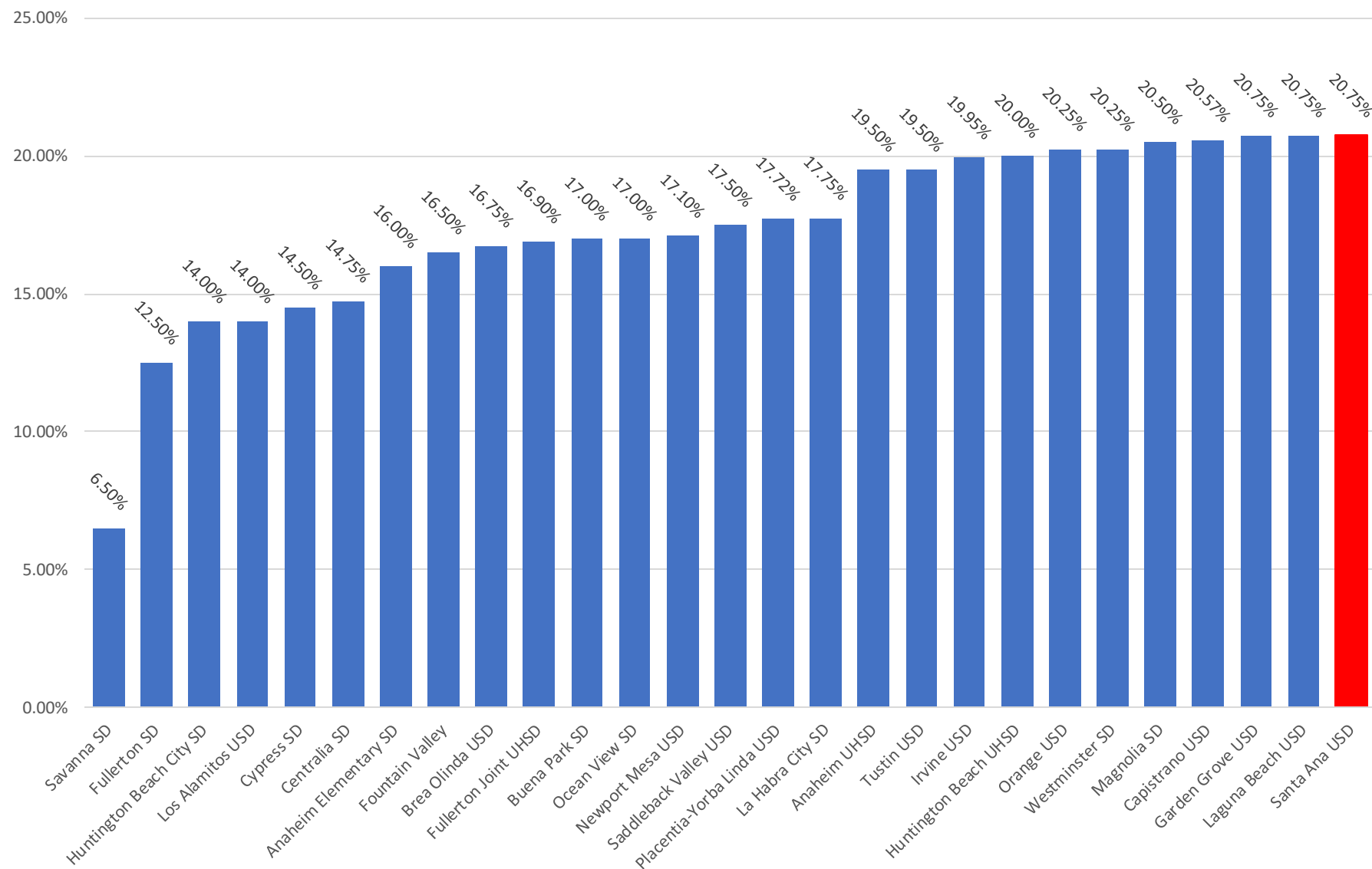
# Salaries & Benefits



## Orange County School Districts Five Year Salary Increase 2019-20 through 2023-24

Source: OCDE

\*Includes SAUSD's proposed 3% increase

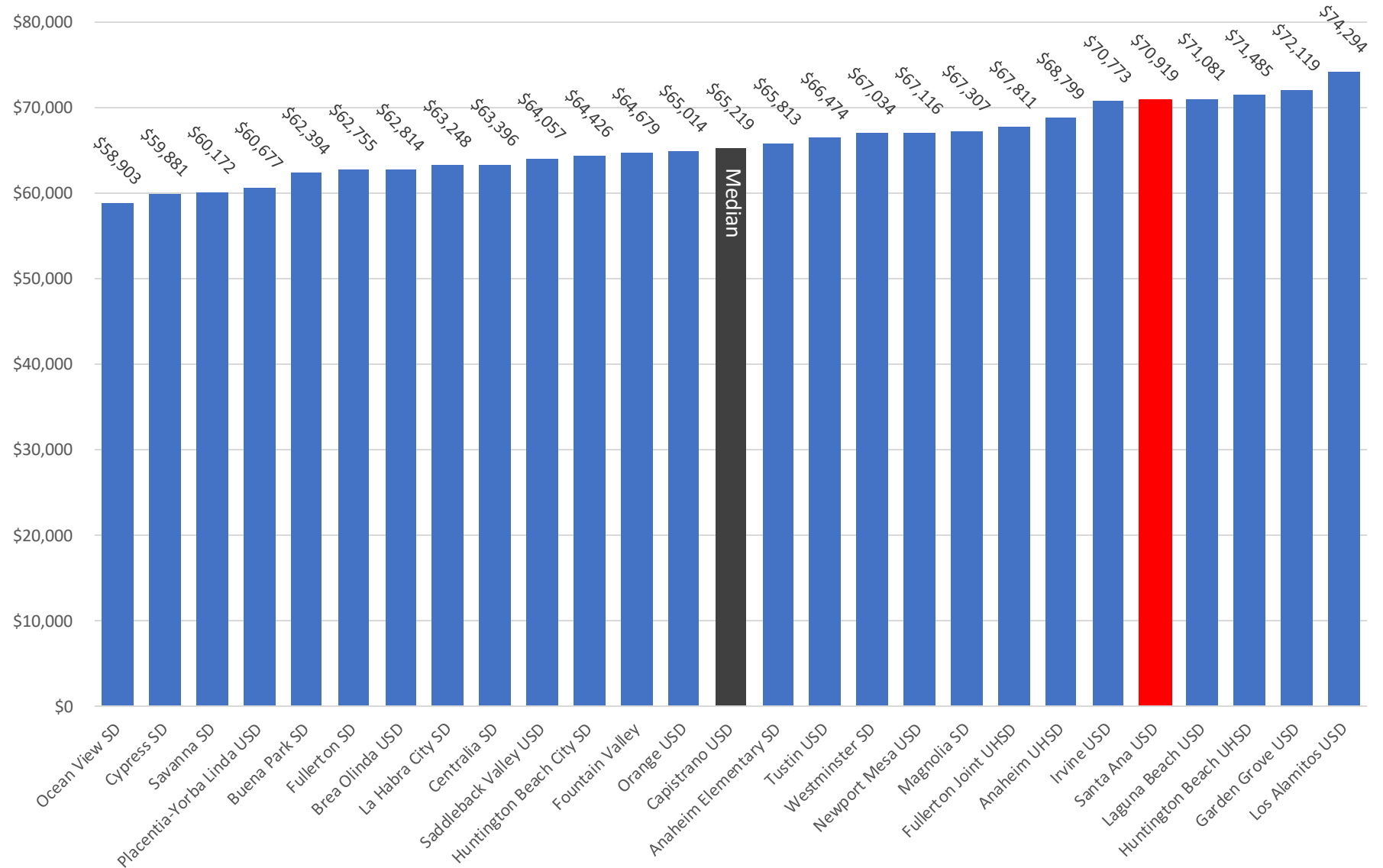


# Salaries & Benefits

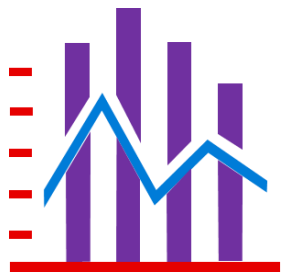


## Certificated Salaries for 2023-2024 Orange County School Districts BA+30; Step 1

Source: OCDE & individual school districts  
\*Includes SAUSD's proposed 3% increase

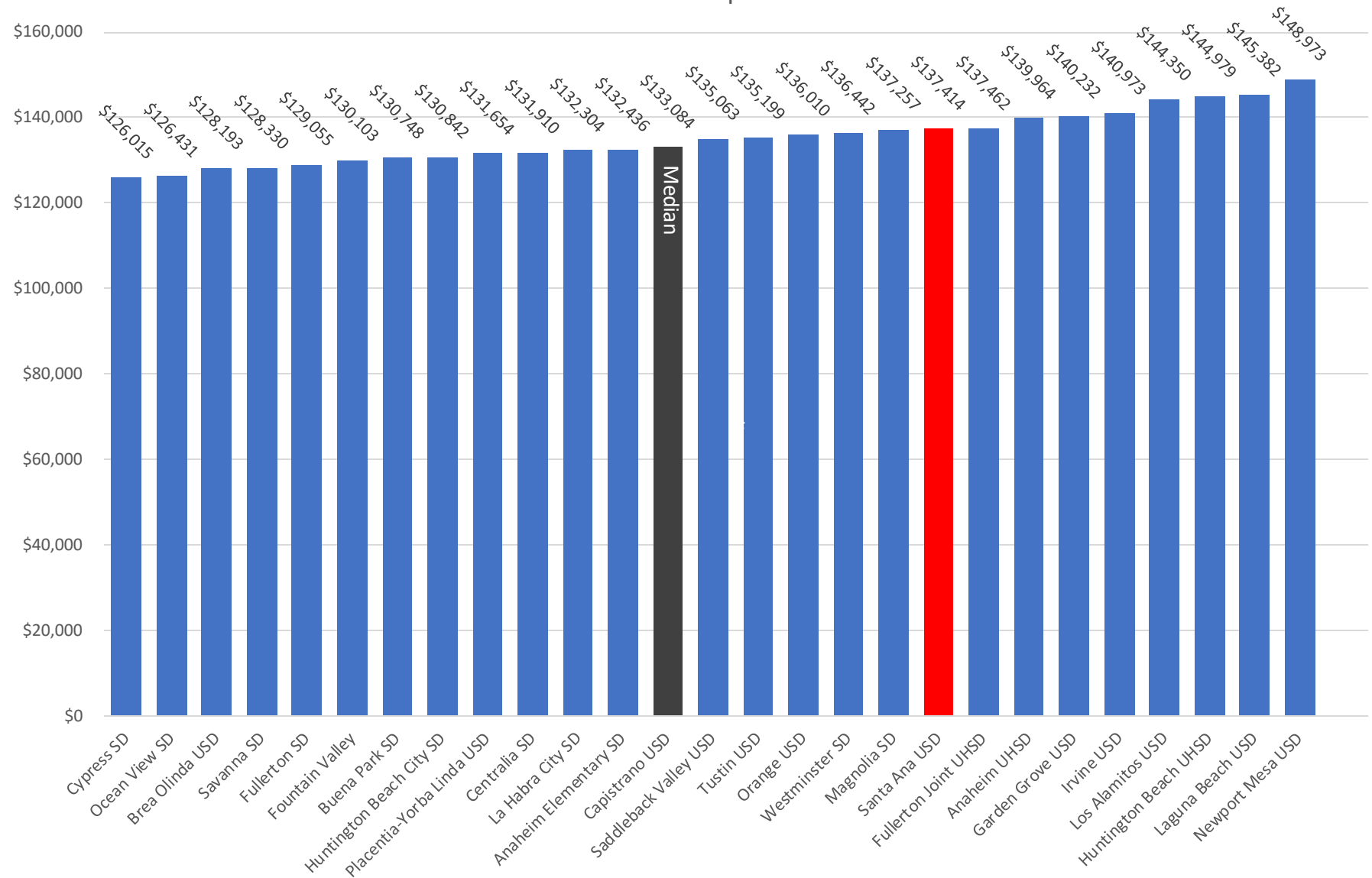


# Salaries & Benefits



## Certificated Salaries for 2023-2024 Orange County School Districts Maximum Compensation

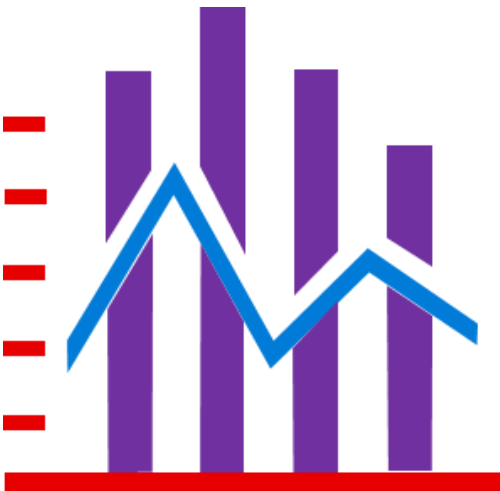
Source: OCDE & individual school districts  
\*Includes SAUSD's proposed 3% increase



# Budget Webinar

## Pause for Questions

- Salaries & Benefits





# Supplies, Services, & Capital Outlay



| Expenditures                | 2023-2024<br>Estimated Actuals | 2023-2024<br>Unaudited<br>Actuals | 2024-2025<br>Adopted Budget | Variance<br>Estimated -><br>Unaudited<br>Actuals | Variance<br>2023-2024 -><br>2024-2025 |
|-----------------------------|--------------------------------|-----------------------------------|-----------------------------|--|---------------------------------------|
| Supplies                    | \$44,506,505                   | \$33,236,421                      | \$35,979,265                | -25.3%   | 8.3%                                  |
| Services                    | \$106,826,894                  | \$112,570,600                     | \$121,978,216               | 5.4%   | 8.4%                                  |
| Capital                     | \$27,117,840                   | \$50,201,915                      | \$23,854,865                | 85.1%  | -52.5%                                |
| Other Outgo                 | \$3,980,536                    | \$7,374,871                       | \$4,021,447                 | 85.3%  | -45.5%                                |
| Transfers (Indirect/Direct) | -\$2,828,467                   | -\$1,465,430                      | -\$3,171,436                | -48.2%   | 116.4%                                |
| <b>Total</b>                | <b>\$179,603,308</b>           | <b>\$201,918,377</b>              | <b>\$182,662,357</b>        | <b>12.4%</b>                                     | <b>-9.5%</b>                          |

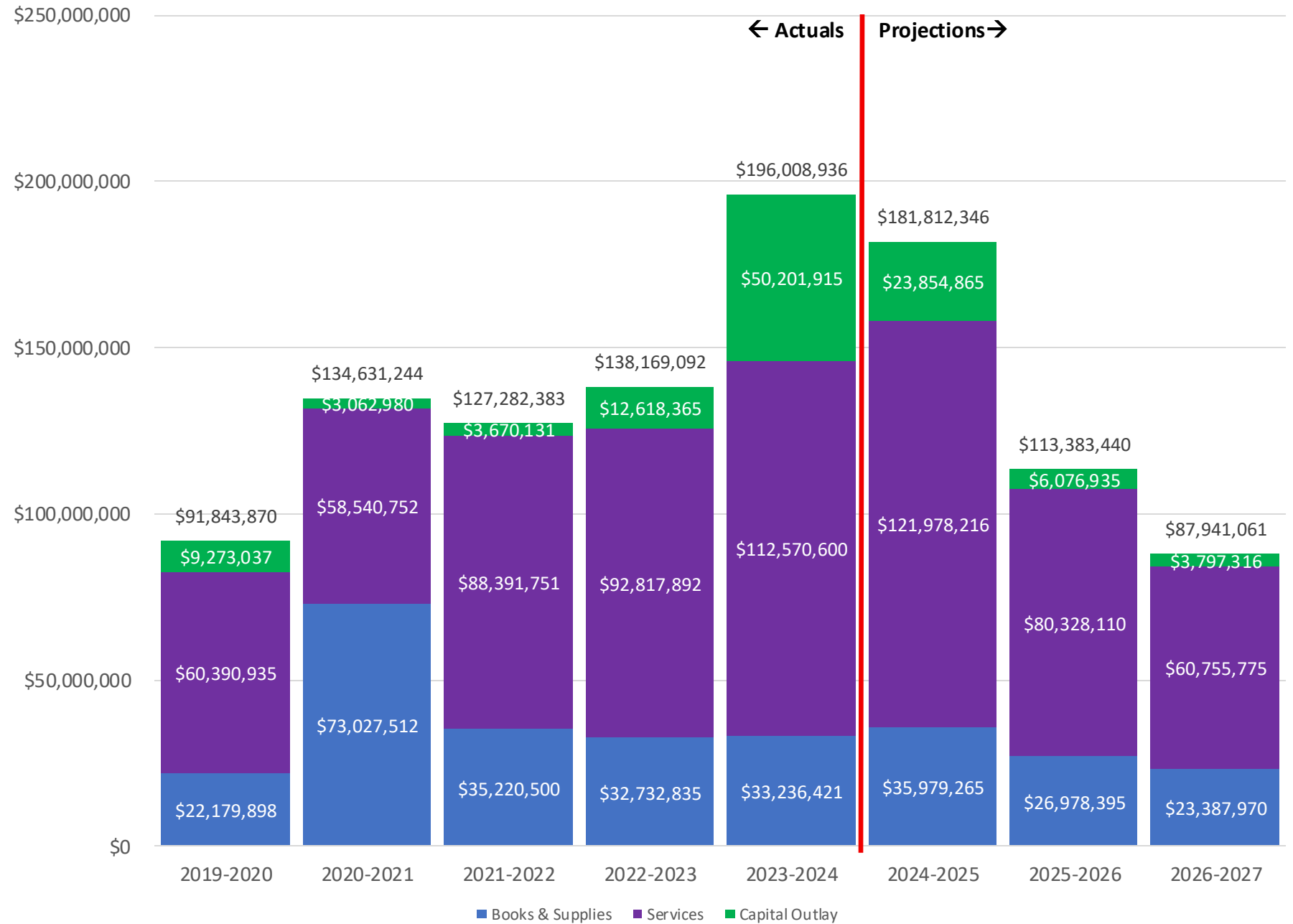
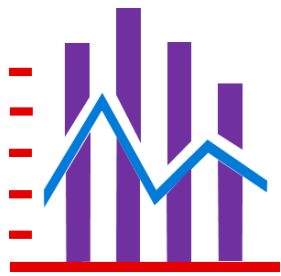
## Variances

- Supplies
  - Reclassification of technology expenditures
- Services
  - Facilities Projects

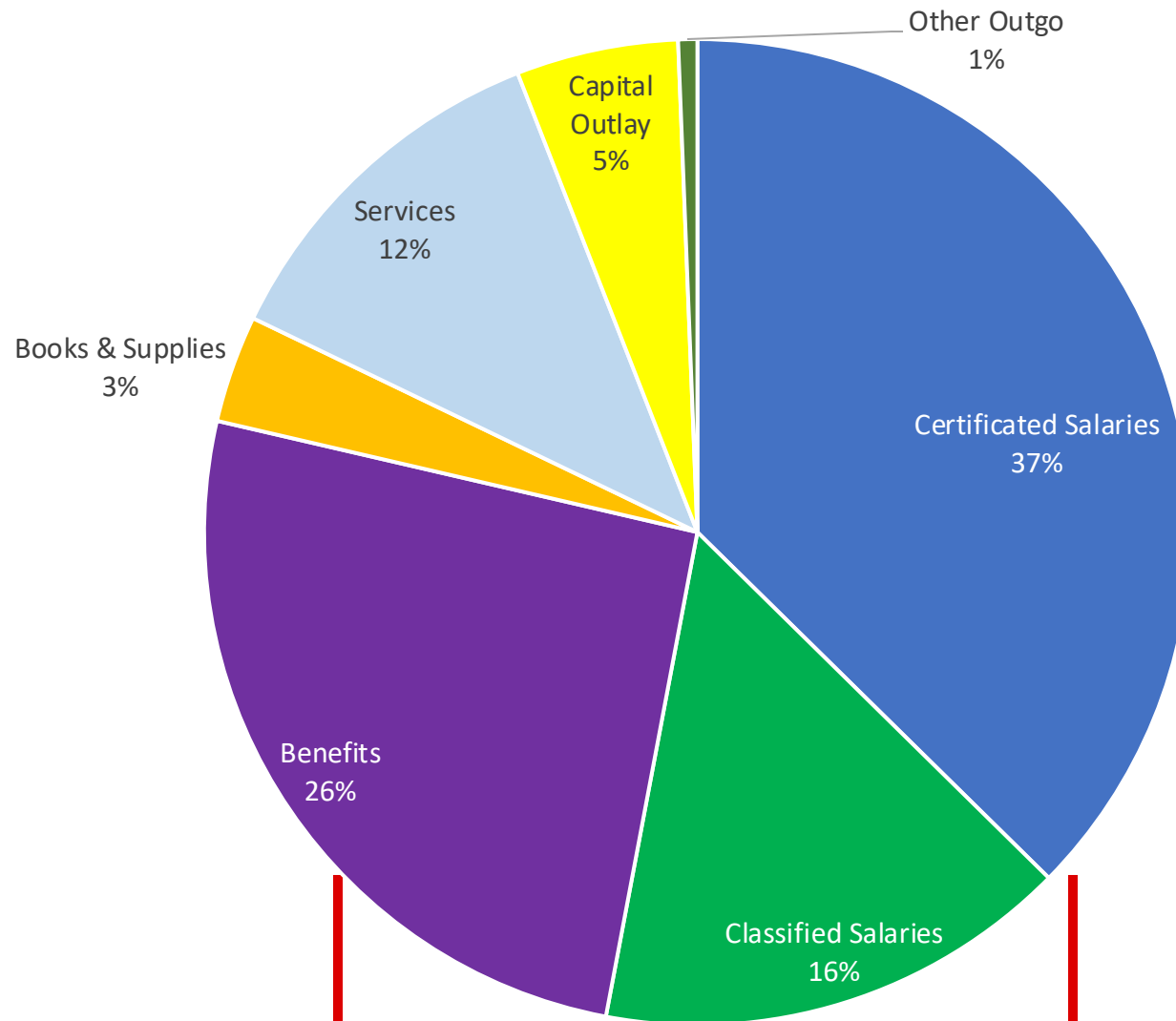
## Variances

- Capital Outlay
  - Reclassification of technology expenditures
  - GF Facilities Projects
    - Erate
    - HVAC

# Supplies, Services, & Capital Outlay

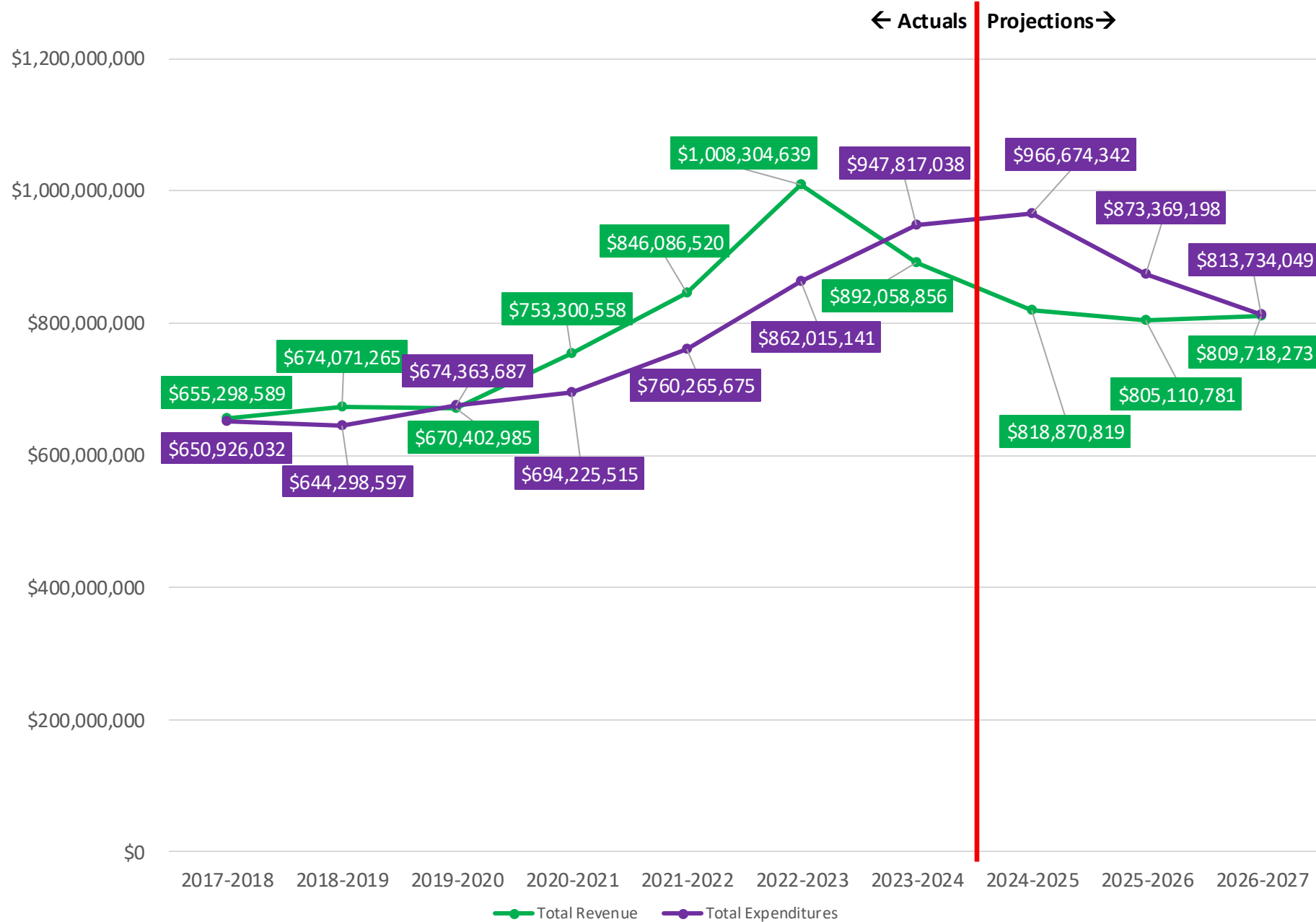


# Expenditures

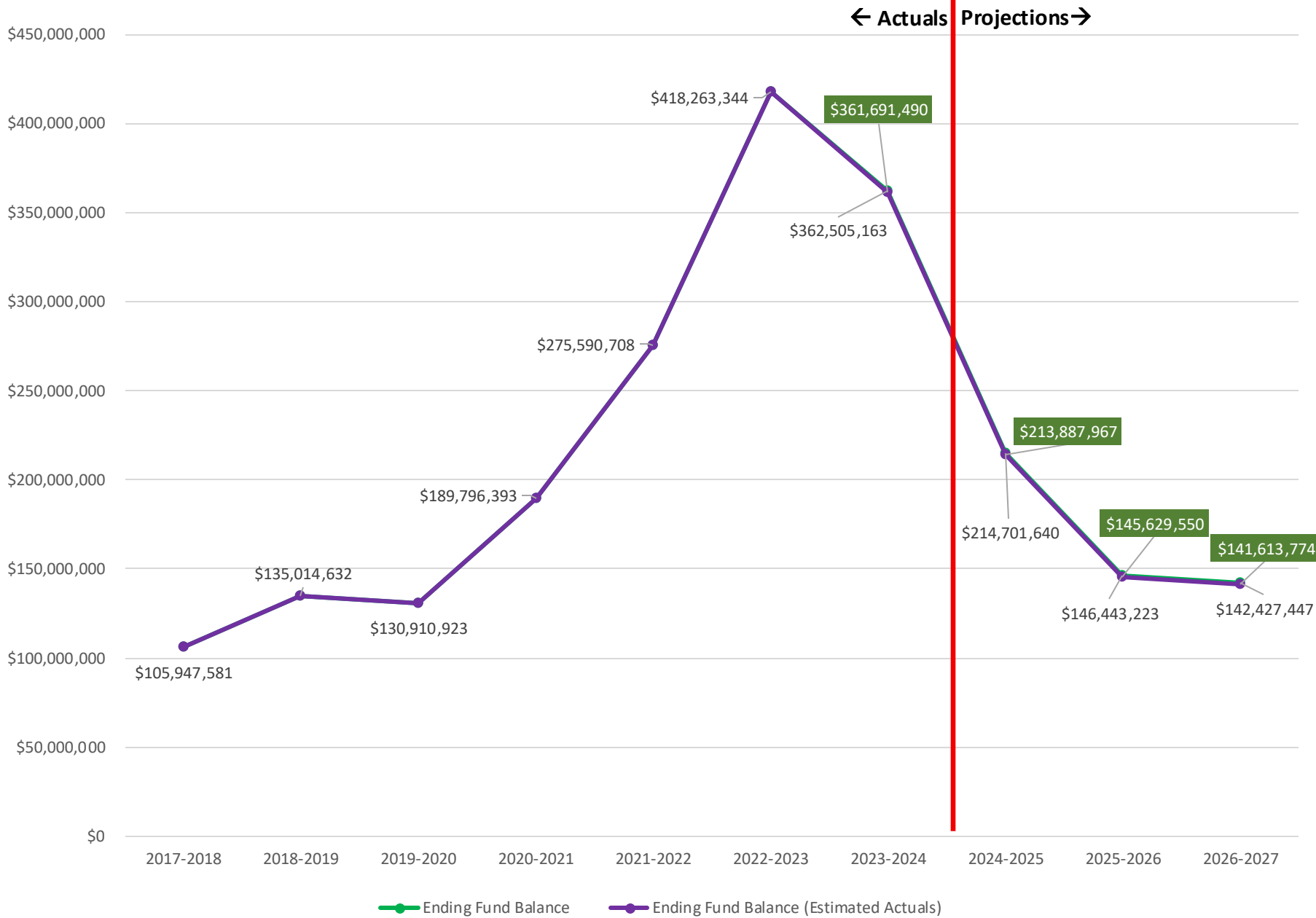


Salaries & benefits account for 79% of District expenditures (\$743M of the \$945M)

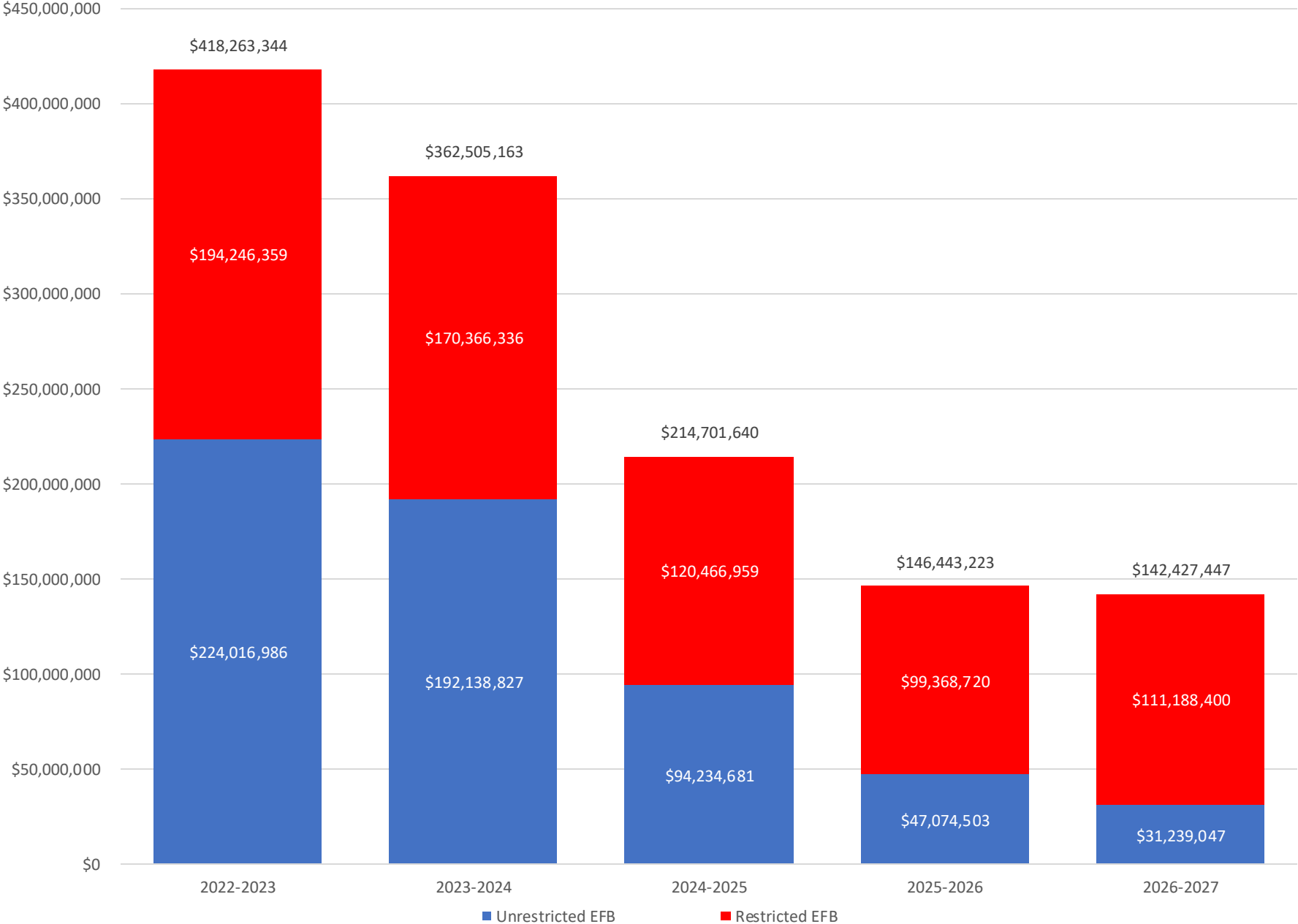
# Total Revenue & Expenditures



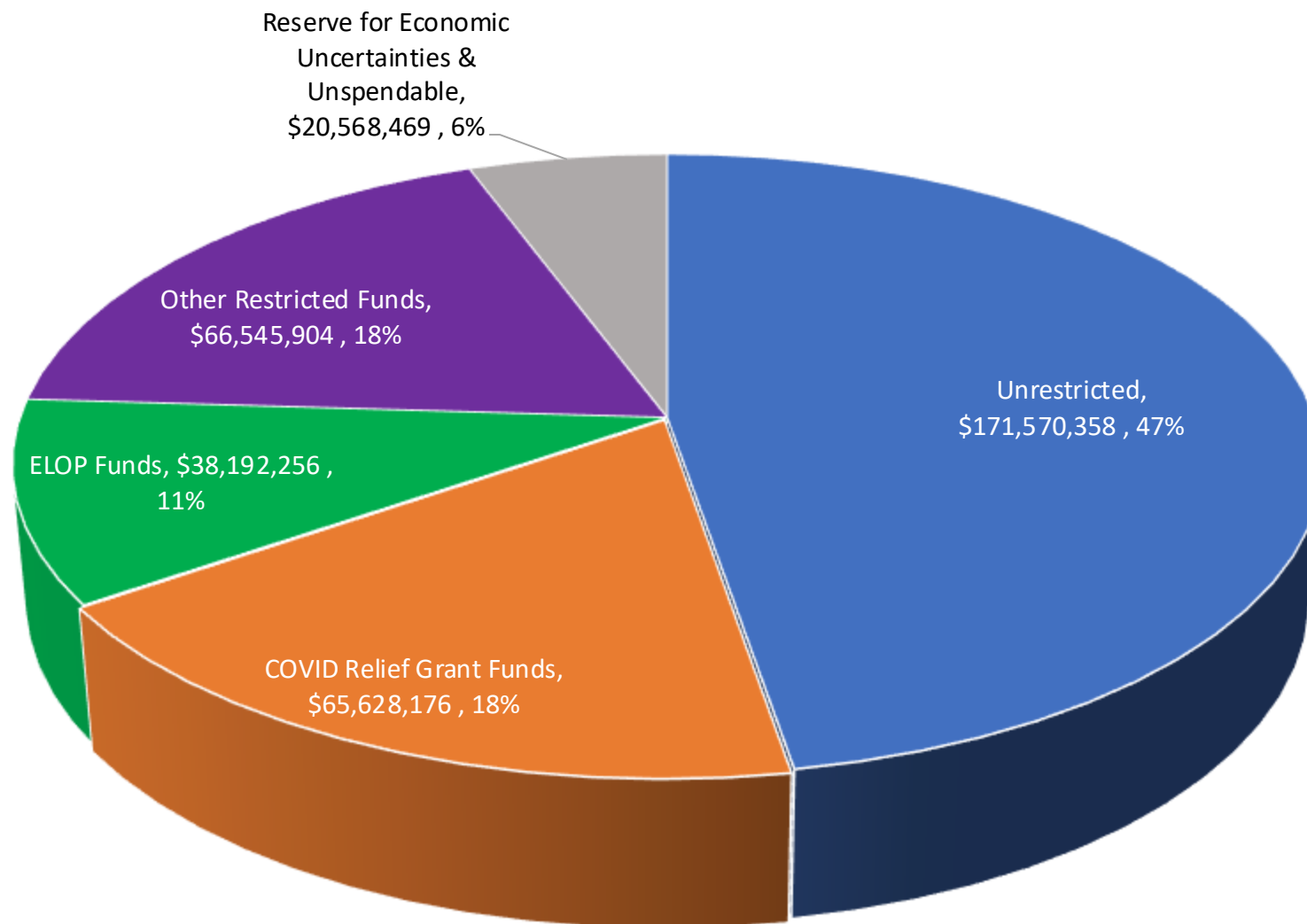
# Ending Fund Balance



# Ending Fund Balance



# Ending Fund Balance



# Budget Webinar

## Pause for Questions

- Expenditures
- Ending Fund Balance





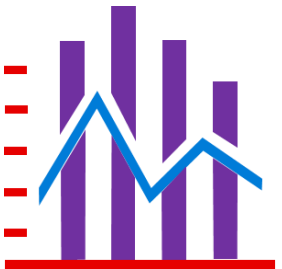
# Other Funds 2023-2024



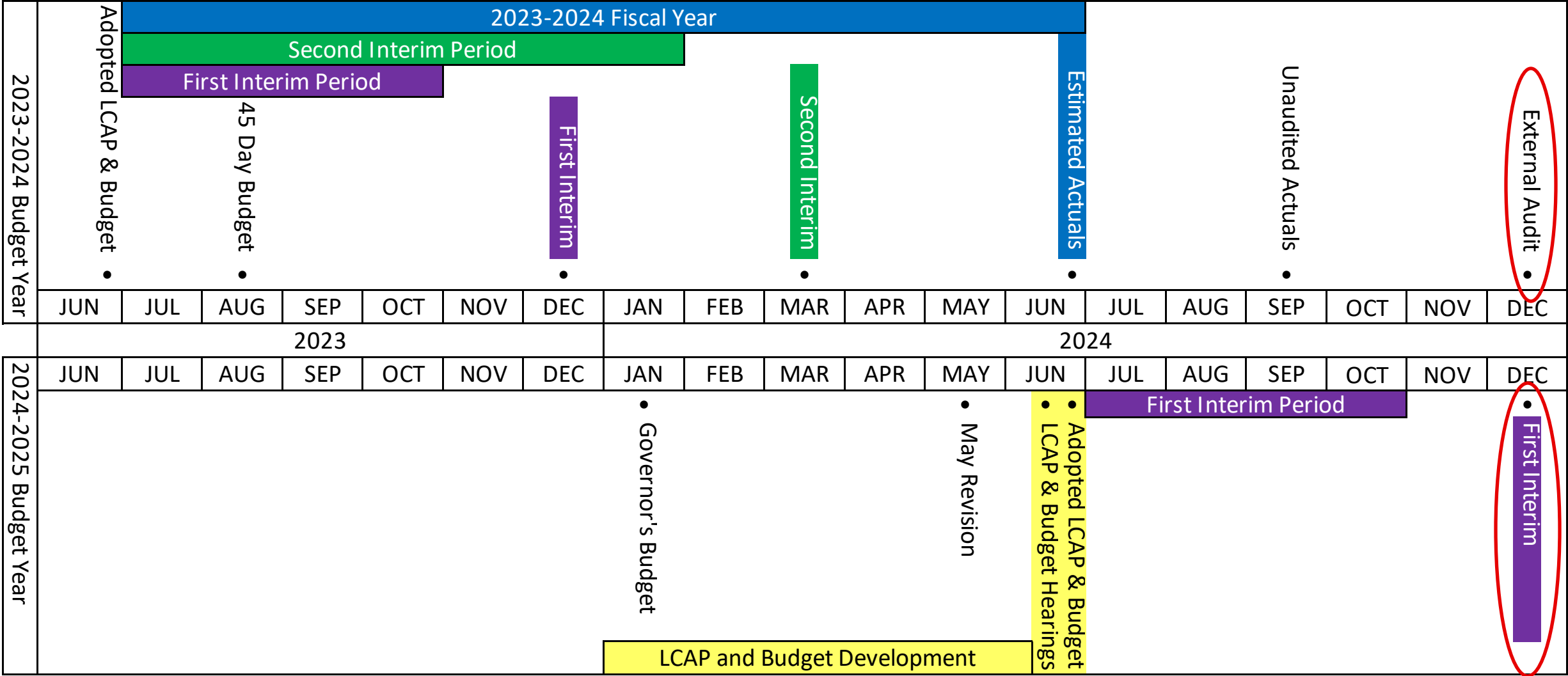
| Fund | Fund Description                                       | Beginning Fund Balance | Revenues, Transfers in, and Other Sources | Expenditures, Transfers out, and Other Uses | Ending Fund Balance  |
|------|--|------------------------|---|---|----------------------|
| 08   | Student Activity Special Revenue                       | \$2,093,838            | \$2,904,467                               | \$2,716,444                                 | \$2,281,861          |
| 09   | Charter Schools Special Revenue Fund (ALA)             | \$3,342,870            | \$6,833,797                               | \$7,024,733                                 | \$3,151,934          |
| 12   | Child Development Fund                                 | \$1,270,283            | \$23,285,757                              | \$20,015,271                                | \$4,540,770          |
| 13   | Cafeteria Fund   | \$10,318,423           | \$41,329,248                              | \$42,340,917                                | \$9,306,753          |
| 14   | Deferred Maintenance Fund                              | \$7,313,963            | \$302,138                                 | \$7,123,518                                 | \$492,582            |
| 17   | Special Reserve for Other Than Capital Outlay Projects | \$1,252,312            | \$63,656                                  | \$0   | \$1,315,968          |
| 20   | Special Reserve for Postemployment Benefits            | \$336,109              | \$17,087                                  | \$0   | \$353,195            |
| 21   | Building Fund  | \$72,143,708           | \$23,117,815                              | \$39,241,152                                | \$56,020,372         |
| 25   | Capital Facilities Fund                                | \$49,975,635           | \$17,738,856                              | \$24,155,387                                | \$43,559,105         |
| 35   | Special Reserve Fund for Capital Outlay                | \$35,442,959           | \$9,017,892                               | \$19,489,802                                | \$24,971,049         |
| 40   | County School Facilities Fund                          | \$9,694,264            | \$3,075,759                               | \$4,000,226                                 | \$8,769,797          |
| 49   | Capital Project Fund for Blended Component Units       | \$637,706              | \$55,579                                  | \$60,224                                    | \$633,061            |
| 51   | Bond Interest & Redemption Fund                        | \$49,151,063           | \$33,218,707                              | \$33,905,068                                | \$48,464,702         |
| 56   | Debt Service Fund                                      | \$92,652               | \$7,990,566                               | \$7,861,550                                 | \$221,668            |
| 67   | Self-Insurance Fund                                    | \$7,818,108            | \$31,175,714                              | \$24,394,306                                | \$14,599,515         |
| 71   | Retiree Benefit Fund                                   | \$38,596,368           | \$707                                     | \$5   | \$38,597,071         |
|      | <b>Total</b>   | <b>\$289,480,262</b>   | <b>\$200,127,746</b>                      | <b>\$232,328,604</b>                        | <b>\$257,279,404</b> |

# Next Steps

- Efforts to Maximize UPP
- External Audit and First Interim
- Continued Budget Discussions



# Budget Timeline



# Budget Discussions

|                       |                       |     |     |     |                             |     |                             |      |     |                             |     |     |                       |     |     |     |     |     |     |  |
|-----------------------|-----------------------|-----|-----|-----|-----------------------------|-----|-----------------------------|------|-----|-----------------------------|-----|-----|-----------------------|-----|-----|-----|-----|-----|-----|--|
| 2024-2025 Budget Year | 2024-2025 Fiscal Year |     |     |     |                             |     |                             |      |     |                             |     |     | 2025-2026 Fiscal Year |     |     |     |     |     |     |  |
|                       | Second Interim Period |     |     |     |                             |     |                             |      |     |                             |     |     |                       |     |     |     |     |     |     |  |
|                       | First Interim Period  |     |     |     |                             |     | 1/15/2025<br>Labor Partners |      |     | 3/18/2025<br>Labor Partners |     |     |                       |     |     |     |     |     |     |  |
|                       |                       |     |     |     |                             |     | 1/16/2025<br>Leadership     |      |     | 3/26/2025<br>Leadership     |     |     |                       |     |     |     |     |     |     |  |
|                       | JUN                   | JUL | AUG | SEP | OCT                         | NOV | DEC                         | JAN  | FEB | MAR                         | APR | MAY | JUN                   | JUL | AUG | SEP | OCT | NOV | DEC |  |
|                       | 2023                  |     |     |     |                             |     |                             | 2024 |     |                             |     |     |                       |     |     |     |     |     |     |  |
| 2023-2024 Budget Year | JUN                   | JUL | AUG | SEP | OCT                         | NOV | DEC                         | JAN  | FEB | MAR                         | APR | MAY | JUN                   | JUL | AUG | SEP | OCT | NOV | DEC |  |
|                       |                       |     |     |     | 10/9/2024<br>Labor Partners |     |                             |      |     |                             |     |     |                       |     |     |     |     |     |     |  |
|                       |                       |     |     |     | 9/25/2024<br>Leadership     |     |                             |      |     |                             |     |     |                       |     |     |     |     |     |     |  |
|                       |                       |     |     |     | 9/30/2024<br>Town Hall      |     |                             |      |     |                             |     |     |                       |     |     |     |     |     |     |  |



Thank you!

Questions?