



2020-21 SAUSD 45-DAY BUDGET REVISION

AUGUST 11, 2020

Manoj Roychowdhury, Assistant Superintendent, Business Services

Overview

How are we doing?

How do we compare?



What's in the future?



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Overview

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- × **Approval of 45-Day Budget Revision**
- × **Our Vision and Budget**
- × **Our Financial Position**
- × **Comparability**
- × **Fiscal Outlook**

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45-Day Budget Revision Action

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- × **Education Code 42127(h) requires budget revisions to be publicly available and adopted by the Board to reflect the funding made available no later than 45 days after the Governor signs the Annual Budget Act.**
- × **The District will continue to certify a “Positive Certification” which implies that based upon the current projections Santa Ana Unified School District will meet its financial obligations for the current fiscal year and subsequent two fiscal years (*with out-year adjustments*)**

Our Vision and Budget

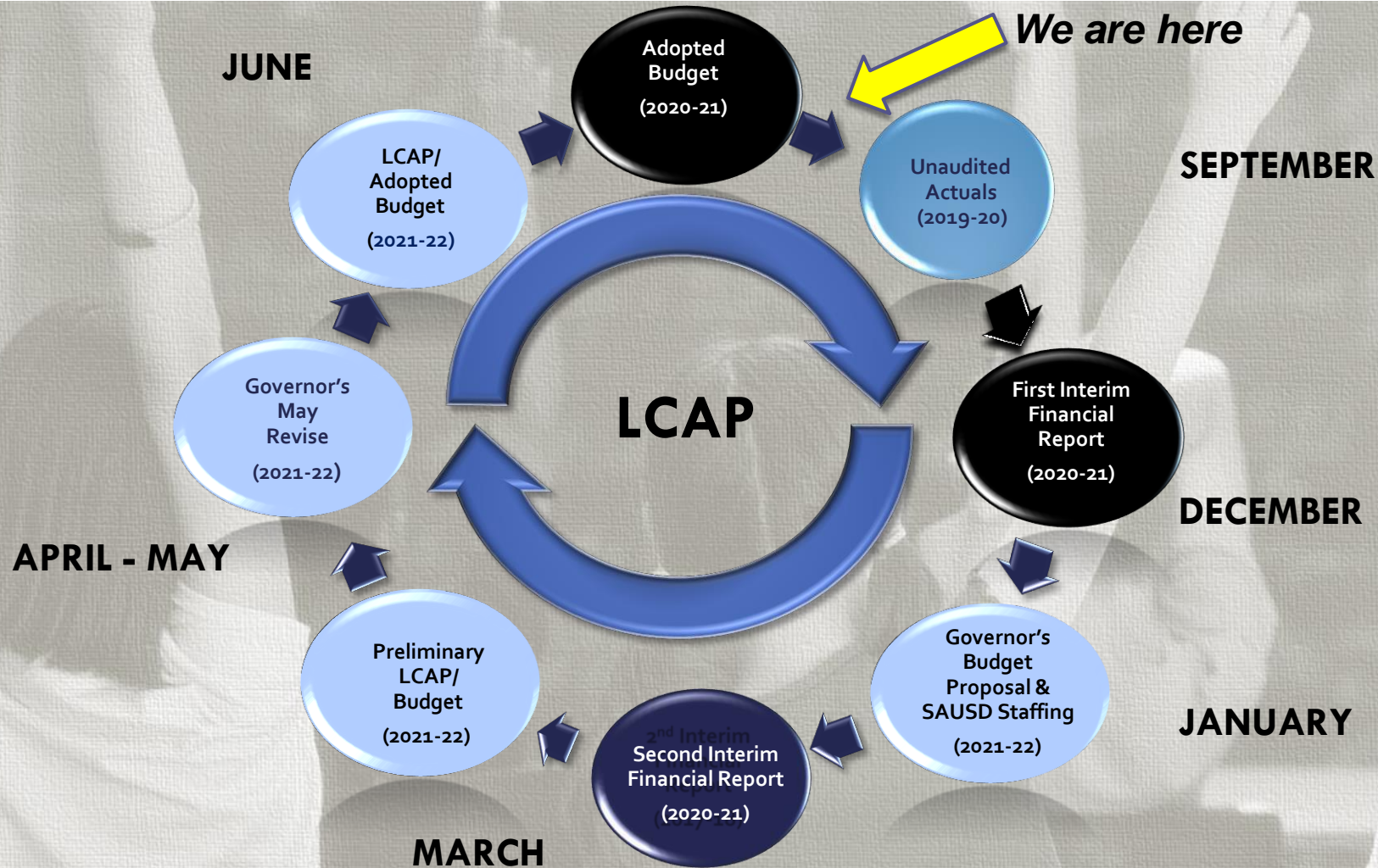
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- × **Work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career**
- × **Maintain District stability, solvency, and local control**

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Our Financial Position - Budget Reporting Cycle



Our Financial Position – Timeline

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JUNE 23, 2020



← BOARD APPROVED BUDGET

June 29, 2020 Governor Annual Budget Act - Senate Bill (SB) 74 and Assembly Bill (AB) 89

June 29, 2020 Governor 20 trailer bills - Senate Bill (SB) 98 and Assembly Bill (AB) 84

CDE & CDPH Face Masks and Coverings

Distance Learning SAEA

Staff movements, additions, funding changes

→ BOARD APPROVAL REQUESTED
45-Day Budget Revision

August 11, 2020

01:00
01:00

Comparability

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General Fund <i>Combined</i>	Adopted Budget	45-Day Revise	Difference
Total Revenue	\$665.73 M	\$736.89 M	\$71.16 M
Total Expenditures & Transfers	\$681.37 M	\$756.76 M	\$75.39 M
Net Increase / Decrease	\$(15.64) M	\$(19.87) M	\$(4.23) M
Beginning Fund Balance	\$121.03 M	\$121.03 M	-
Ending Fund Balance	\$105.39 M	\$101.16 M	\$(4.23) M

Comparability – \$ Differences (Revenues)

General Fund	Difference	Reasons
LCFF Revenue	\$41.73 M	1. Reversal of the 10% LCFF Cuts (proposed on the May Revise) 2. Restoration of 50% cuts in ASES Funding
Federal Revenue	\$54.45 M	1. Learning Loss Mitigation (Coronavirus Relief (CR) Fund, Section 5001 and Governor's Emergency Education Relief (GEER) Fund, Section 18002; and State General Fund (GF))
Other State Revenue	\$(25.03)	1 Funding moved under to Federal Category
Other Local Revenue	\$0.01 M	1. Local Revenue Adjustment

Comparability – \$ Differences (Expenditures)

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General Fund	Difference	Reasons
Certificated Salaries	\$ (0.01) M	1. Adjustments for vacancies
Classified Salaries	\$ (0.18) M	1. Adjustments for duplicate FTE (Parent Family Coordinator) & other OT/hourly
Employee Benefits	\$ (0.01) M	
Books & Supplies	\$45.63 M	1. Hotspots and Technology Purchases 2. Placeholder for the Learning Loss Mitigation Funding
Services & Other Operating Exp	\$29.95 M	1. Placeholder for the Learning Loss Mitigation Funding
Capital Outlay	\$0.06 M	1. District Facilities Office reconfiguration (transfers from Books & Supplies and Services categories)

Fiscal Outlook – Multi Year Projections GF

(\$ in Millions)

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The Multi Year Projections are uncertain at this time with the COVID-19 Pandemic Impact.

Although we have a MYP in the Budget for compliance purpose, we will have reliable data after the reopening of our schools, enrollment counts and distance/hybrid learning implementation including student devices and connectivity.

The MYP will be included in the 2020-21 First Interim Report on December 2020.



**HEROES ACT ? HEALS ACT ? Unemployment Assistance ?
Learning Continuity and Attendance Plan ?**

Questions

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Questions?