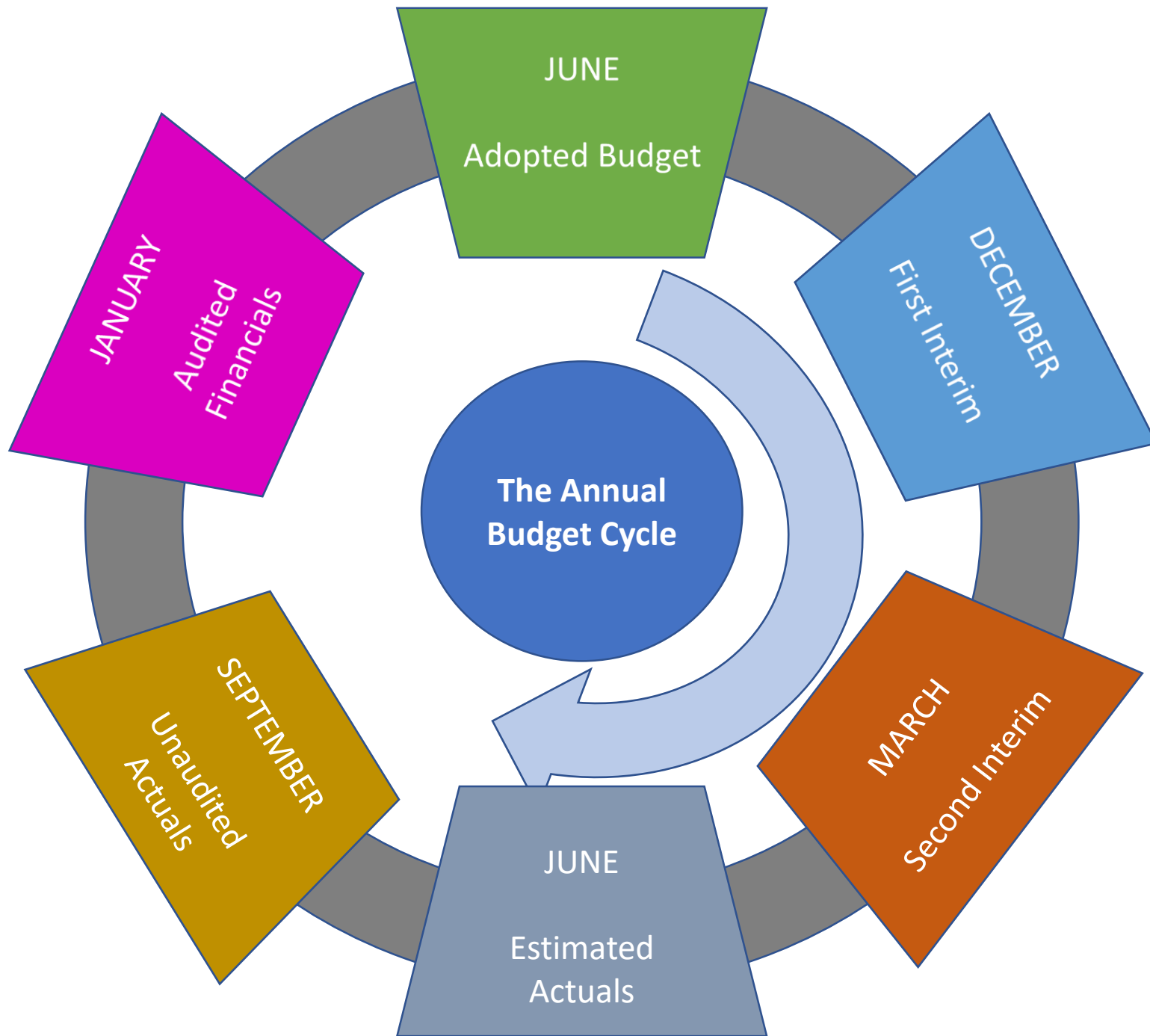




Santa Ana Unified School District Proposed 2022-23 Budget

June 14, 2022



Proposed Budget

On, or before, July 1 of each year, the governing board of each school district shall accomplish the following:

- Hold a public hearing on the budget to be adopted for the subsequent fiscal year
- Adopt a budget

The 2022-23 proposed budget includes the estimated actuals for the 2021-22 fiscal year

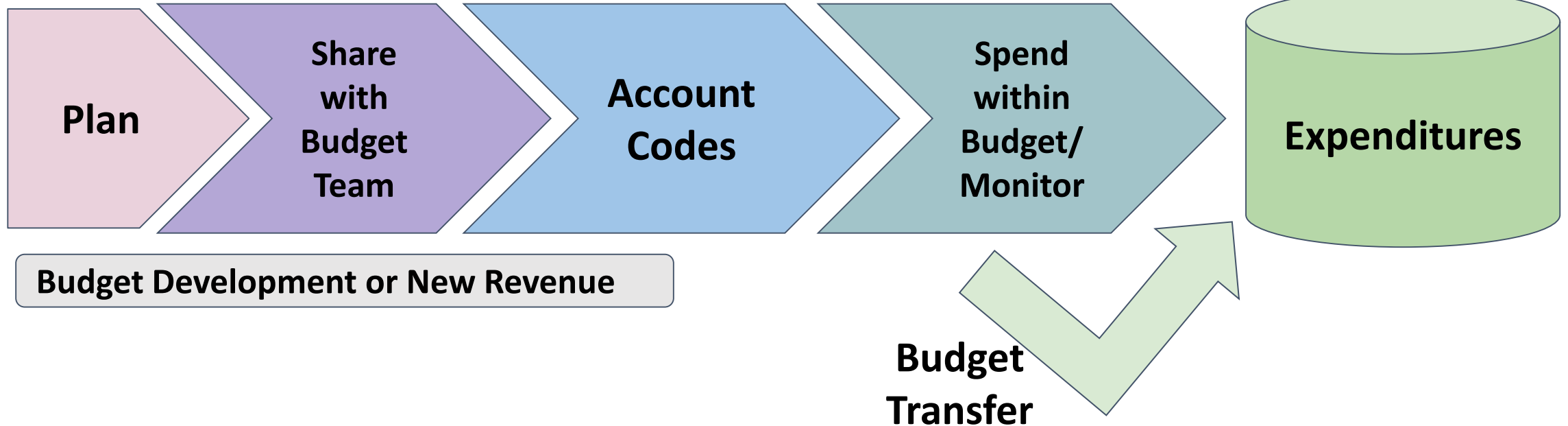
The multi-year projection (MYP) reflects assumptions based on current information regarding the state budget and district programs

Decentralized Budget Process (LCAP/SPSA)



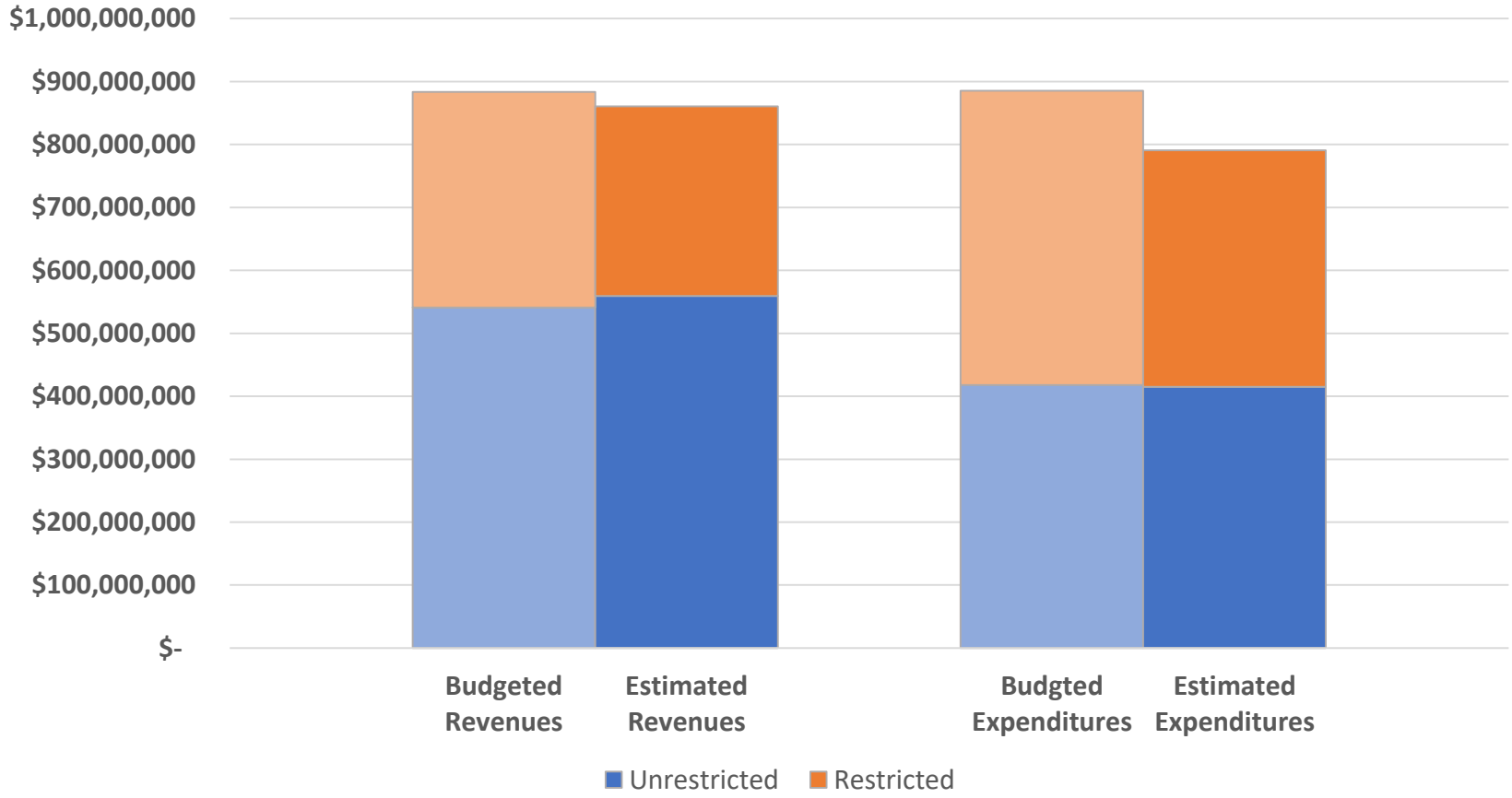
Budget Authority

- know their funds, including grants
- account codes
- have a PLAN (needs based and data informed)



2021-22 ESTIMATED ACTUALS

Revenues and Expenditures
Projected Budget vs Estimated Actuals



2021-22 ESTIMATED ACTUALS

Ending Fund Balance
Projected Budget vs Estimated Actuals



OUTLOOK

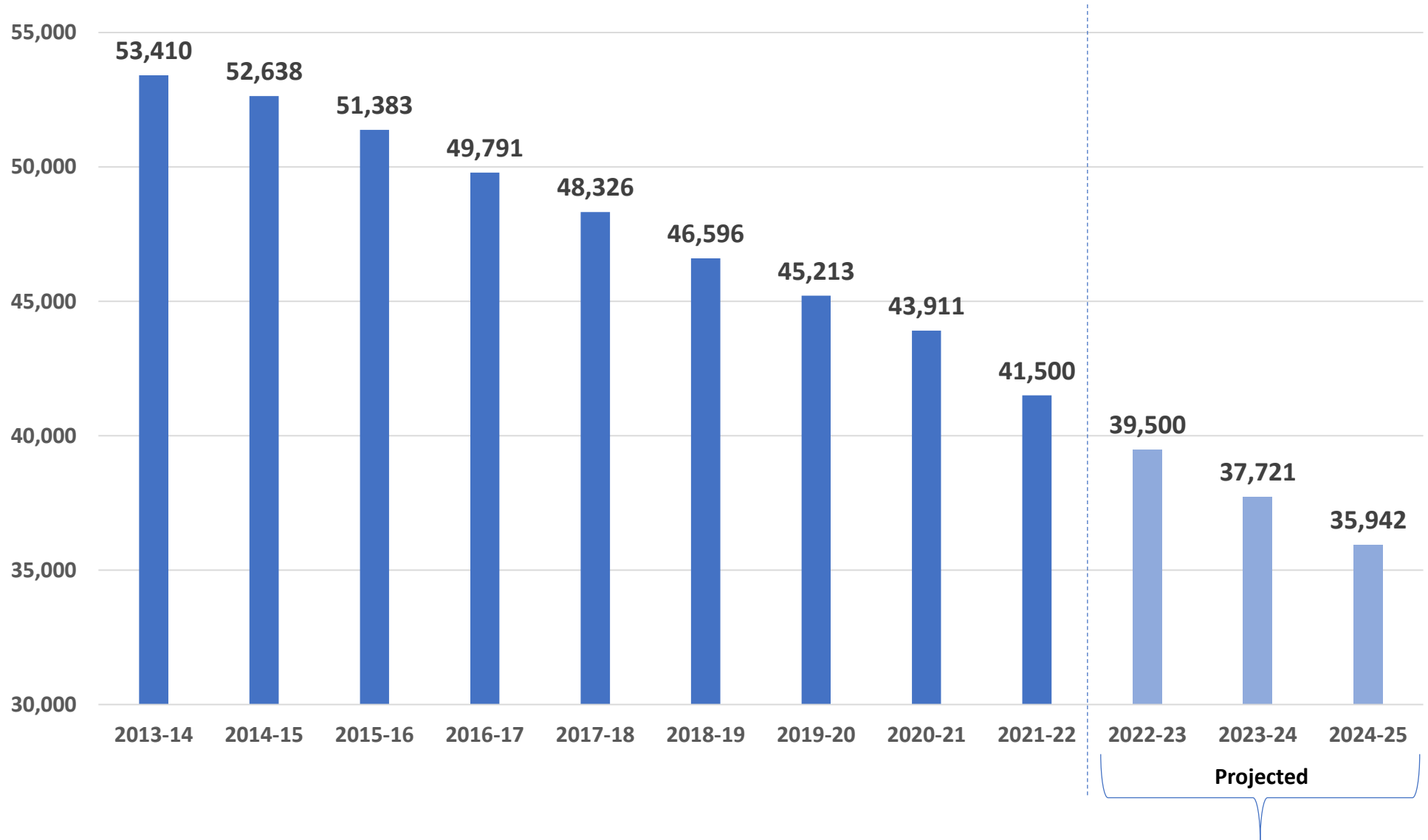


2022-23 PROPOSED BUDGET ASSUMPTIONS

FACTORS	2022-23	2023-24	2024-25
Planning COLA	6.56%	5.38%	4.02%
Augmentation (Additional LCFF of \$2.1 billion)	3.30%	0.00%	0.00%
UPP	83.73%	80.98%	80.97%
District Enrollment	39,500	37,721	35,942
Funded ADA	41,342.15	39,202.27	36,459.02
ADA Formula	Average ADA using prior 3 years' ADA	Average ADA using prior 3 years' ADA	Average ADA using prior 3 years' ADA
Discretionary BG (one-time: 2021-22 P2 ADA x \$1500)	\$54,483,810	\$0	\$0
STRS rate	19.10%	19.10%	19.10%
PERS rate	25.37%	25.20%	24.60%
State Unemployment Insurance Rate	0.50%	0.50%	0.50%
Health Benefits Increase	10.4%	6.0%	6.0%
Reserves Cap	10% cap	10% cap	10% cap

ENROLLMENT OVERVIEW

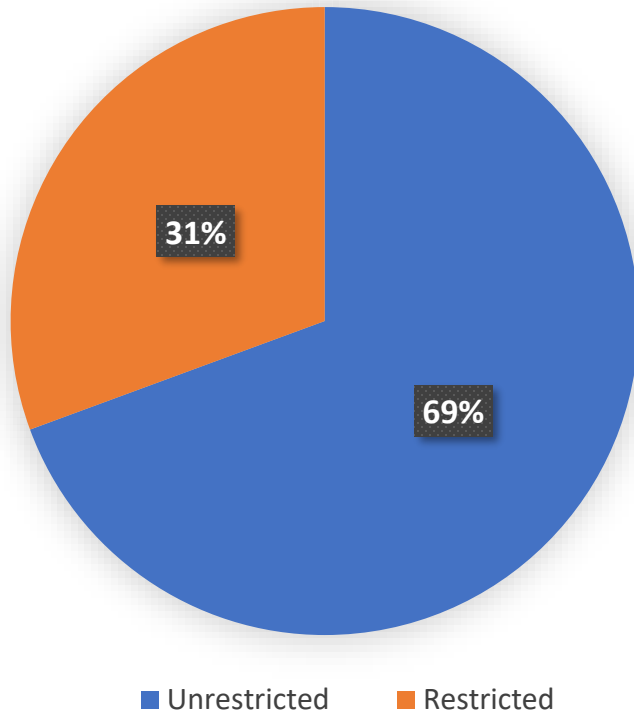
SAUSD Student Enrollment



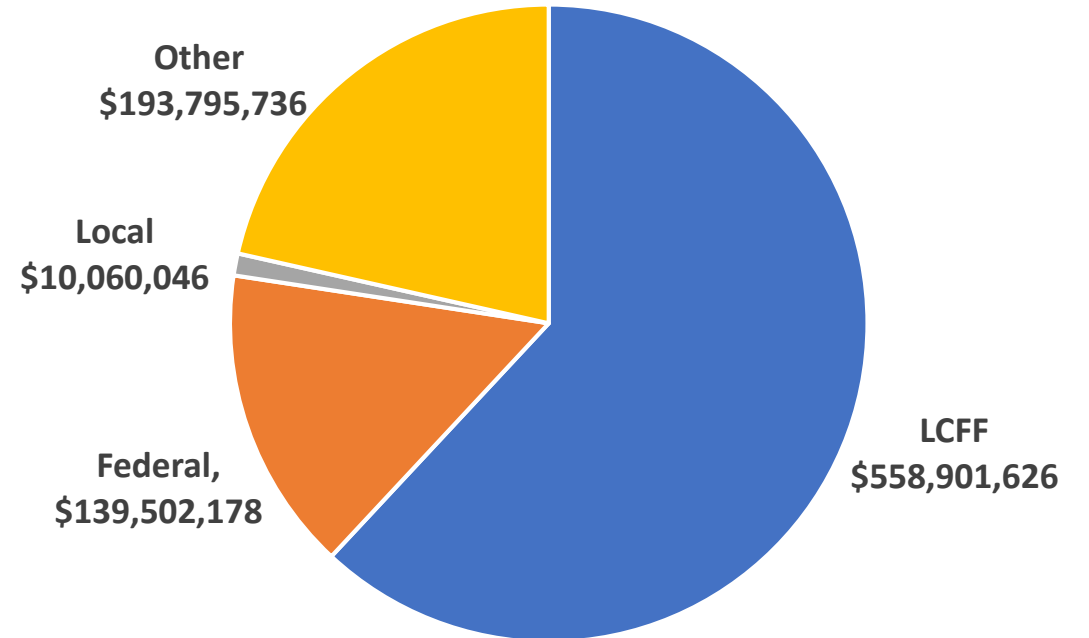
PROPOSED 2022-23 BUDGET OVERVIEW

GENERAL FUND

Un/Restricted Revenues



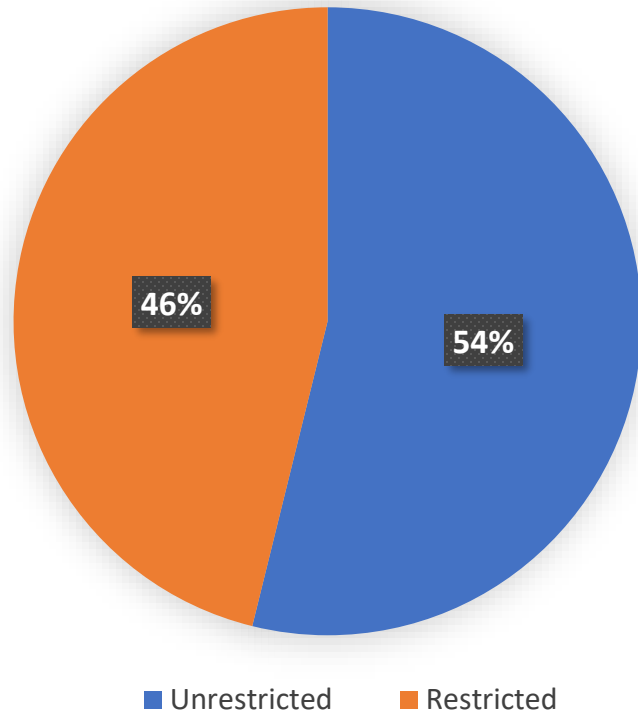
Revenue Funding by Source



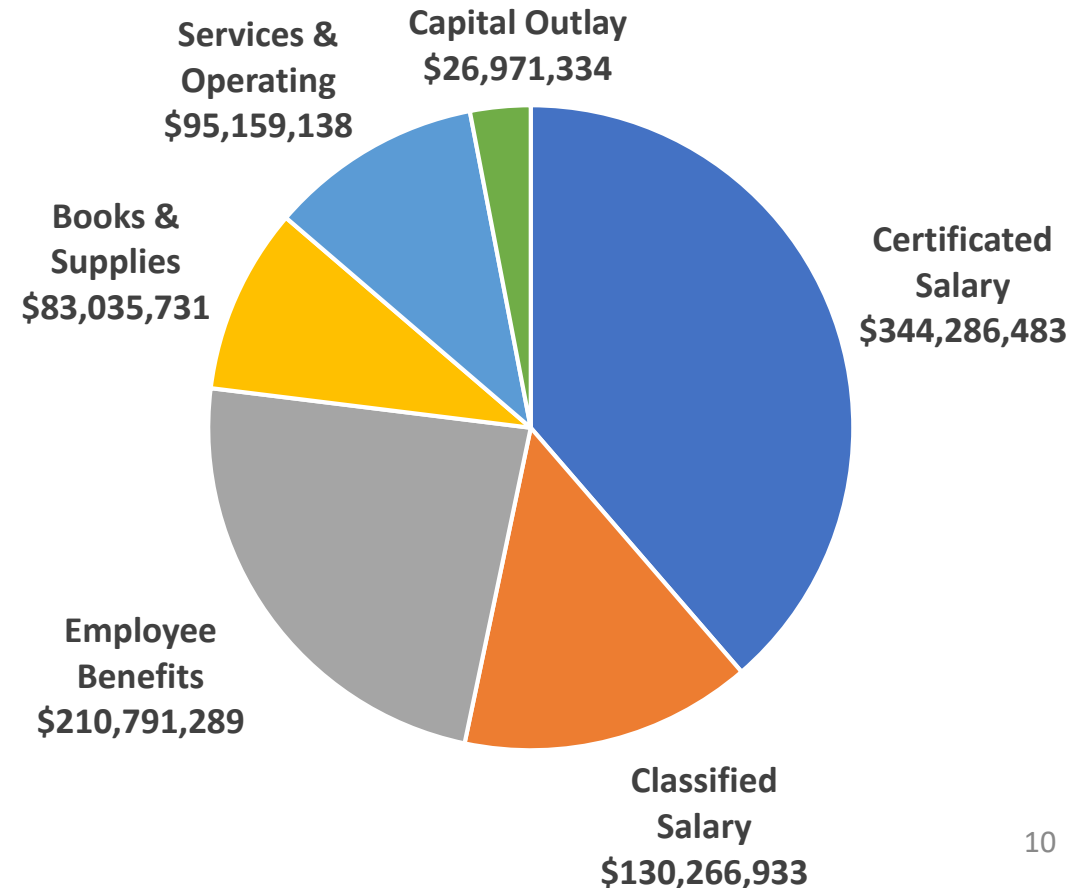
PROPOSED 2022-23 BUDGET OVERVIEW

GENERAL FUND

Un/Restricted Expenditures

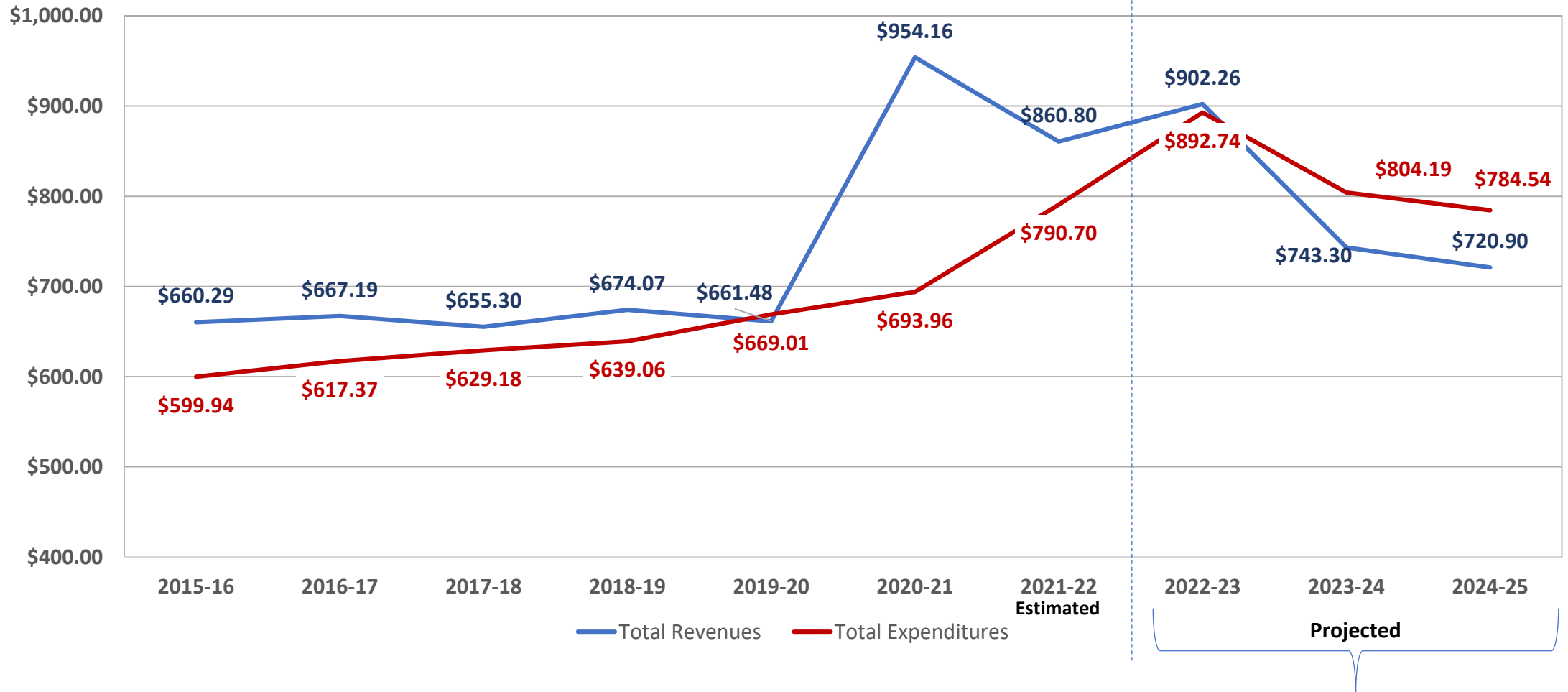


Expenditures by Major Object

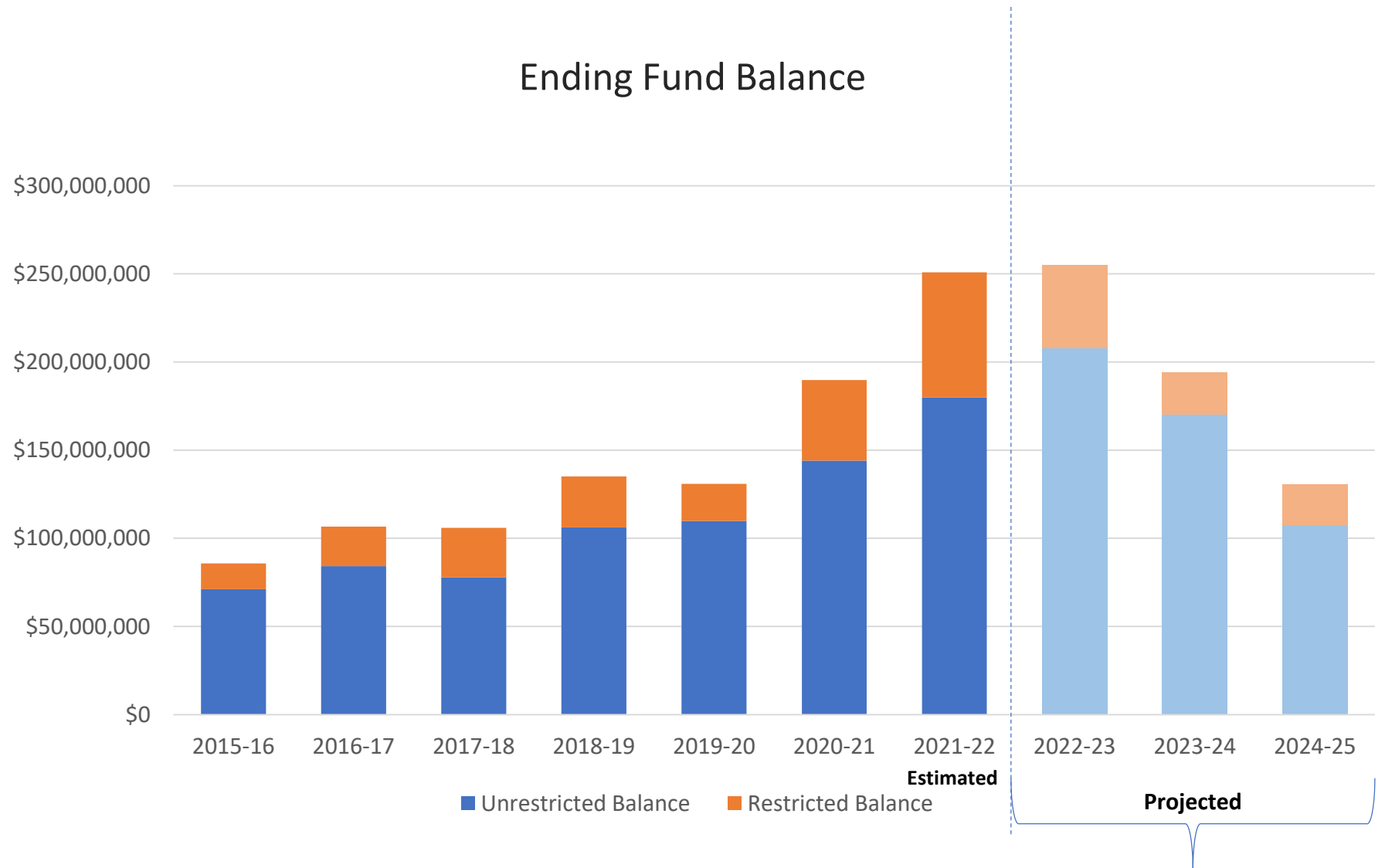


MULTI-YEAR COMPARISON

General Fund Revenue and Expenditures
(\$ in Millions)



MULTI-YEAR COMPARISON



TEN PERCENT RESERVE CAP



RESOLUTION

21-22/3467

The conditions outlined in Proposition 2 (2014) and codified in Ed Code 42127.01 have been met, which triggered the ten percent cap on local reserves for the 2022-23 fiscal year (and beyond).

Constraining funds in committed fund balance, through a Board resolution, meets the requirements of the reserve cap calculation.

OTHER FUNDS

Fund #	Fund Name	2021-22 Estimated Actuals Expenditures	2022-23 July 1 Budget Projected Expenditures	Change
08	Student Activity Special Revenue Fund	0.00	0.00	0
09	Charter Schools Special Revenue Fund	5.25	7.42	2.17
12	Child Development Fund	11.86	10.89	-0.97
13	Cafeteria Fund	45.01	44.28	-0.73
14	Deferred Maintenance Fund	3.93	3.35	-0.58
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00	0.00	0
20	Special Reserve for Postemployment Benefits	0.00	0.00	0
21	Building Fund	68.70	12.36	-56.34
25	Capital Facilities Fund	9.53	8.34	-1.19
35	County School Facilities Fund	4.07	2.52	-1.55
40	Special Reserve Fund for Capital Outlay	4.94	3.42	-1.52
49	Capital Project Fund for Blended Component Units	0.23	0.00	-0.23
51	Bond Interest & Redemption Fund	29.54	21.06	-8.48
56	Debt Service Fund	7.69	7.79	0.10
67	Self-Insurance Fund	19.49	20.71	1.22
71	Retiree Benefit Fund	0.00	0.00	0
	Total	\$210.24	\$142.14	-\$68.10

AHEAD



State Budget Adoption, what will make the cut?



Negotiations, 2022-23 bargaining ahead



Right-Sizing, General Fund supported by one-time COVID Relief Funds



Thank you!