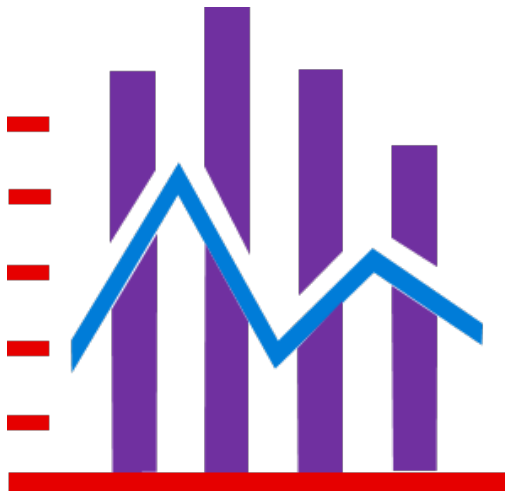


Distrito Unificado de Santa Ana Reunión Sobre el Presupuesto

Estabilización Fiscal y Segundo Informe Provisional

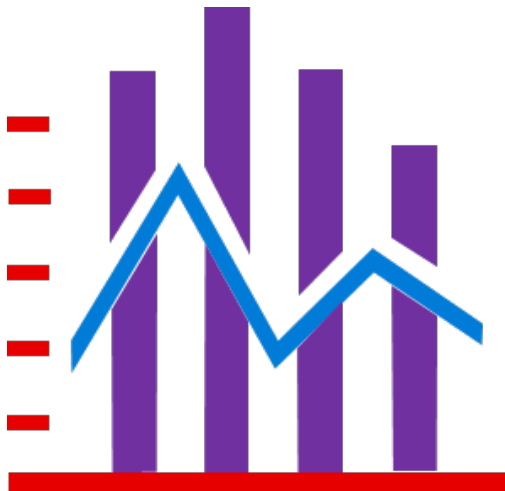


19 de marzo, 2025

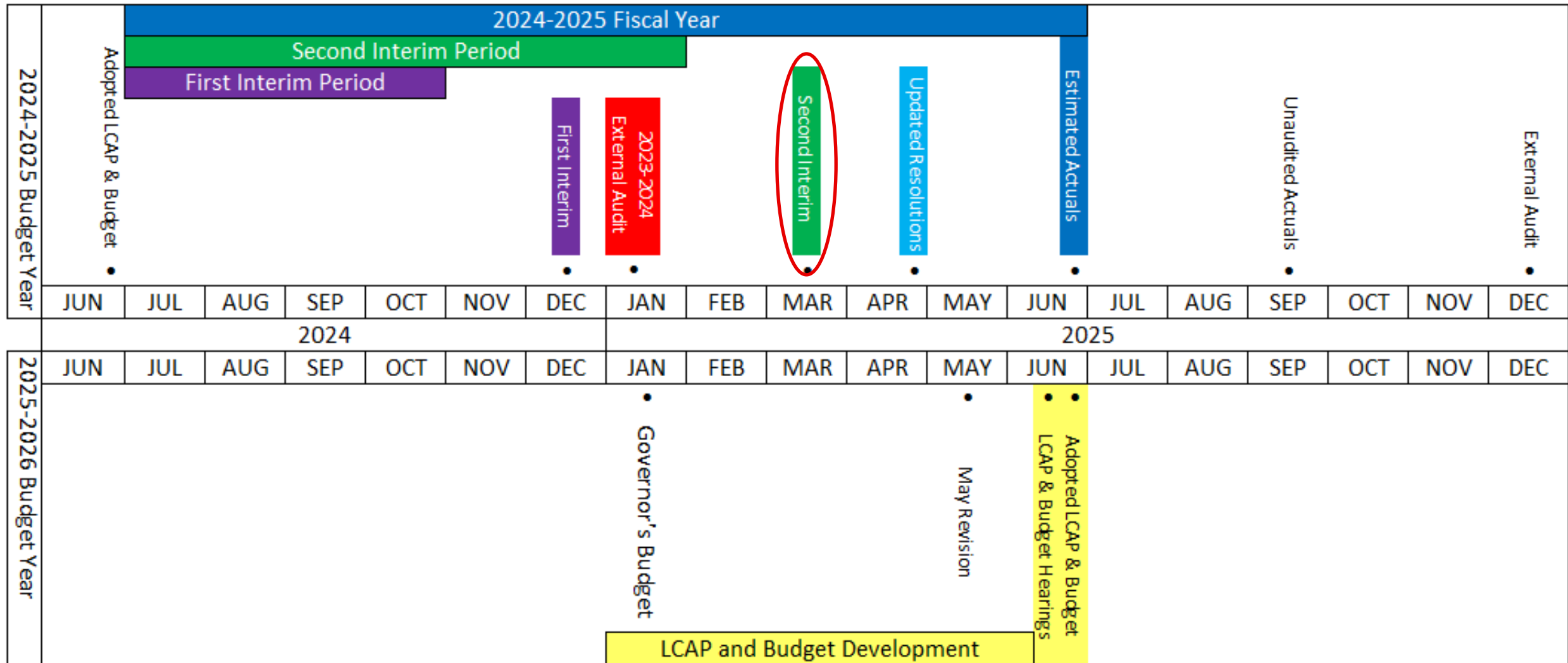


El Enfoque de Hoy

- Informe de progreso en la resolución del déficit presupuestario plurianual del Distrito
 - Ingresos: Financiamiento del Control Local (LCFF)
 - Resolución “Core”
 - Gastos
- Segundo Informe Provisional



Budget Timeline





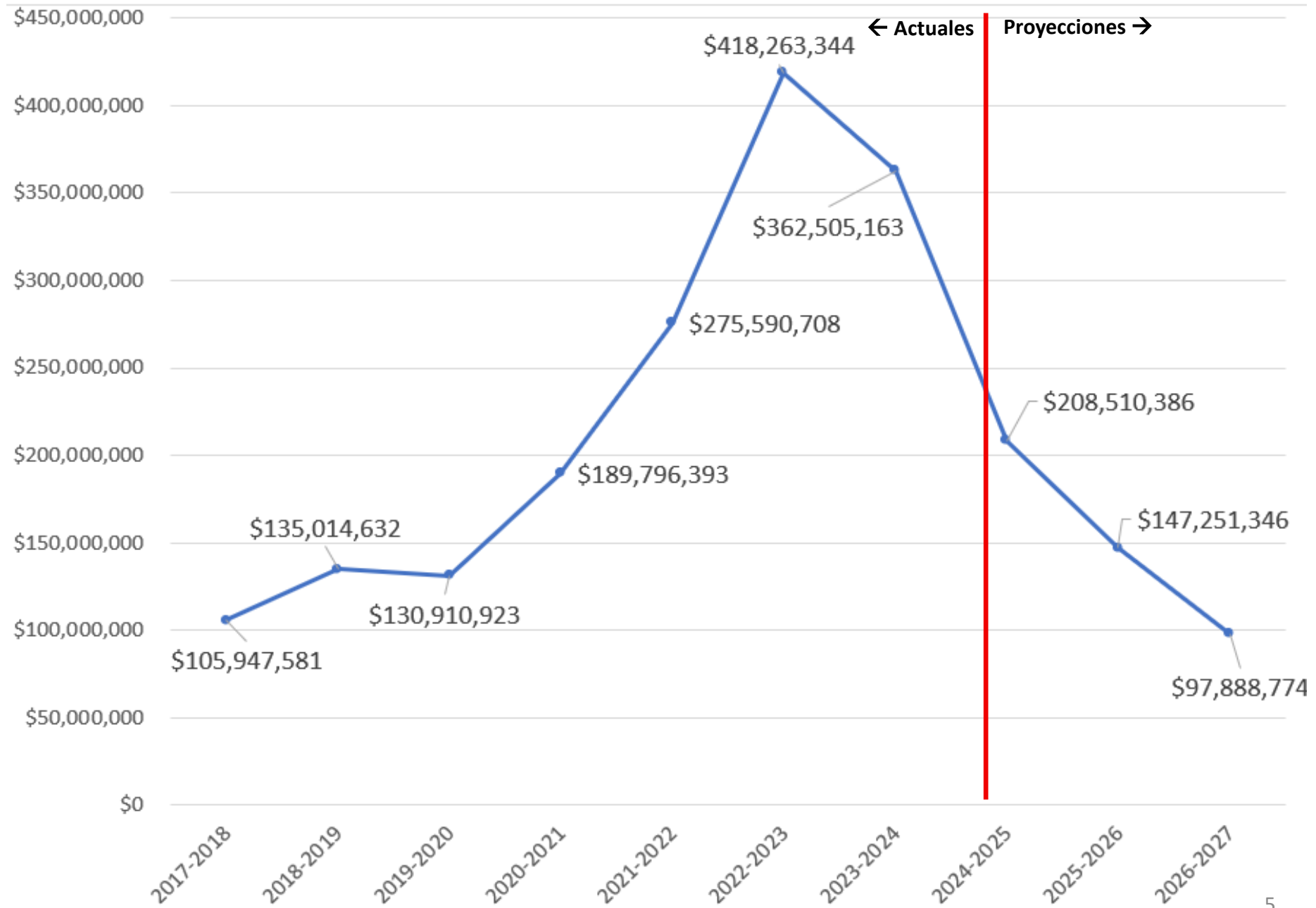
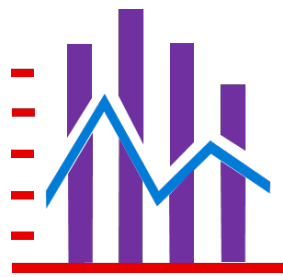
Informes Presupuestarios Provisionales



- **Certificación Positiva**
 - El Distrito **CUMPLIRA** con sus obligaciones financieras durante el año fiscal actual y los dos años fiscales subsiguientes.
- **Certificación Calificada**
 - El Distrito **QUIZAS NO PODRIA** cumplir con sus obligaciones financieras correspondientes al año fiscal actual o a los dos años fiscales siguientes.
- **Certificación negativa**
 - El Distrito **NO PODRA** cumplir sus obligaciones financieras por el resto del año fiscal actual y por el año fiscal siguiente.

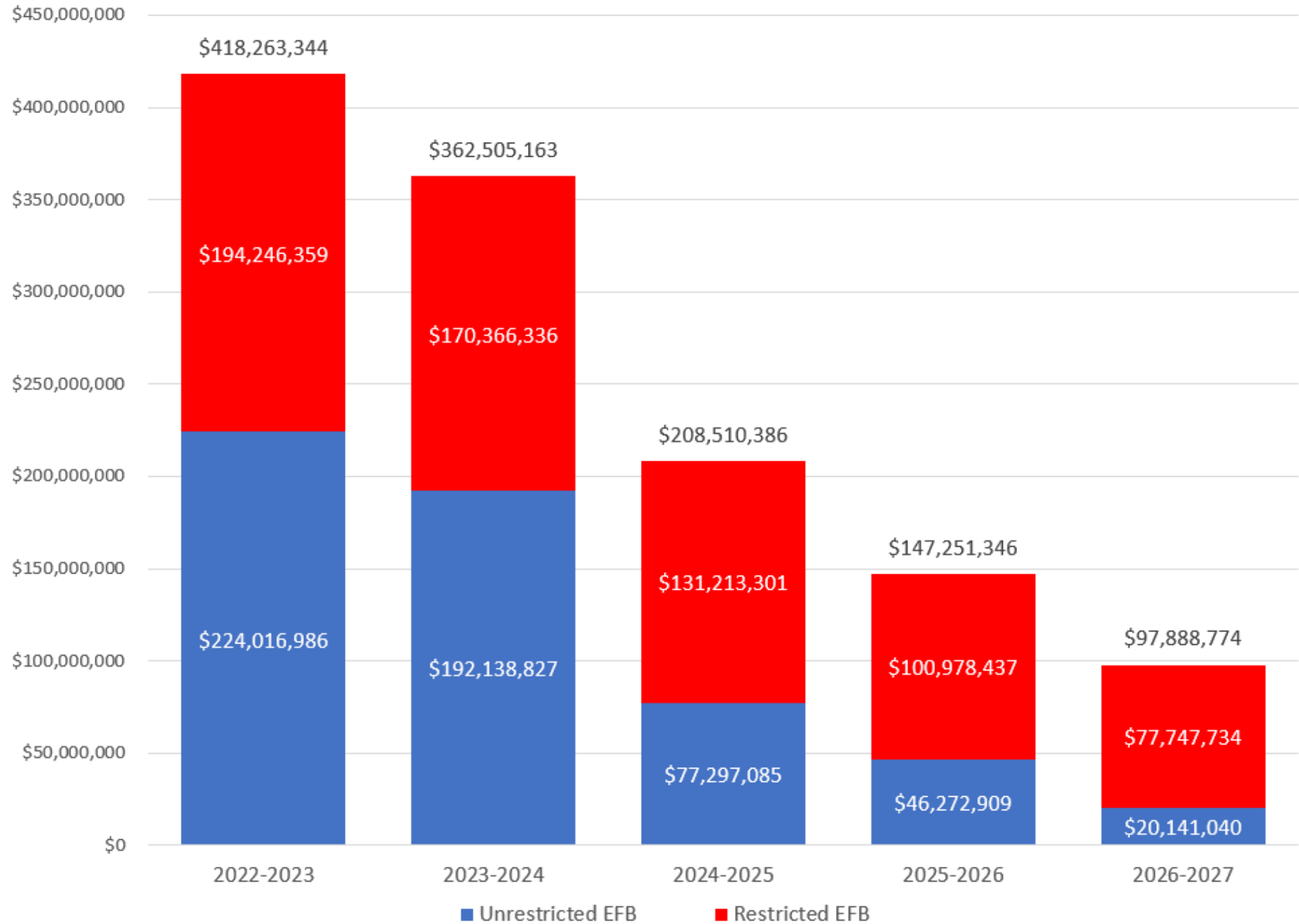


Saldo Final del Fondo





Saldo Final del Fondo



Déficit Estructural Histórico



**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**
200 KALMUS DRIVE
P.O. BOX 9050
COSTA MESA, CA
92628-9050
(714) 966-4000
FAX (714) 432-1916
www.ocde.us

STEFAN DEAN, Ed.D.
County Superintendent
of Schools

**ORANGE COUNTY
BOARD OF EDUCATION**

January 15, 2025

Hector Bustos, Board President
Santa Ana Unified School District
1601 E. Chestnut Ave.
Santa Ana, CA 92701-6322

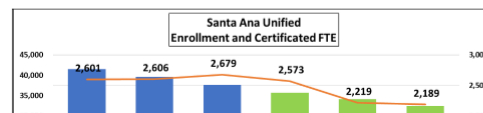
Jerry Almendarez, District Superintendent
Santa Ana Unified School District
1601 E. Chestnut Ave.
Santa Ana, CA 92701-6322

Re: 2024-25 First Interim Report

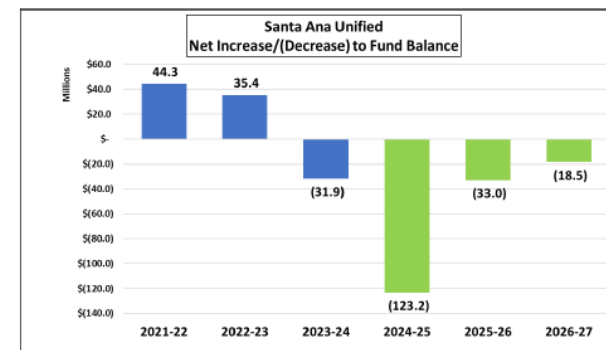
Dear Mr. Bustos and Mr. Almendarez:

Thank you for the timely submission of the 2024-25 First Interim Report. We have completed our review and analysis of the First Interim Report and the accompanying certification of financial solvency. We agree with your assessment that the Santa Ana Unified School District will be able to meet its financial obligations for the current and subsequent two fiscal years and that a positive certification is appropriate.

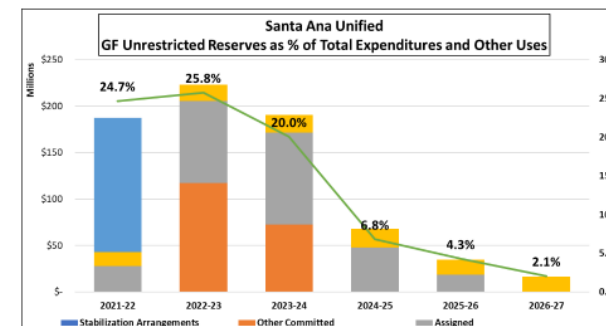
The District is projecting 2024-25 student enrollment of 35,705, representing a decrease of 1,958 students from prior year enrollment. For the two subsequent years, the District is projecting 34,121, a decline of 1,584 students, and 32,487, a decline of an additional 1,634 students. Historically, over the past three years, the District has seen an average decline in enrollment of approximately 5.0% (see chart below). We encourage the District to closely monitor district and charter school enrollment trends and prepare for appropriate budget adjustments should enrollment projections fluctuate adversely.



The District is projecting the unrestricted general fund to decrease by \$123.2 million in 2024-25, decrease by \$33.0 million in 2025-26, and decrease by \$18.5 million in 2026-27 (see chart below). It is important to note that labor negotiations for all collective bargaining units were not settled at the time of the First Interim Report preparation.



As presented in the First Interim Report, the District's unrestricted general fund reserves are projected to be 6.8% in the current year, 4.3% in 2025-26, and 2.1% in 2026-27 (see chart below). We recommend that the Board continue to maintain reserves higher than the State recommended minimum, which better prepares the District to deal with declining enrollment, deficit spending, local emergencies, and state funding uncertainties.



Déficit Estructural Histórico



**ORANGE COUNTY
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AL MAJARES, Ph.D.
County Superintendent
of Schools

**ORANGE COUNTY
BOARD OF EDUCATION**

January 16, 2018

Valerie Amezcua, Board President
Santa Ana Unified School District
1601 East Chestnut Avenue
Santa Ana, CA 92701

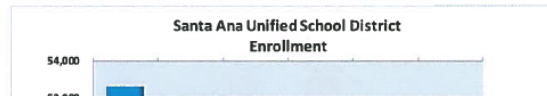
Stefanie P. Phillips, Ed.D., District Superintendent
Santa Ana Unified School District
1601 East Chestnut Avenue
Santa Ana, CA 92701

Re: 2017-18 First Interim Report

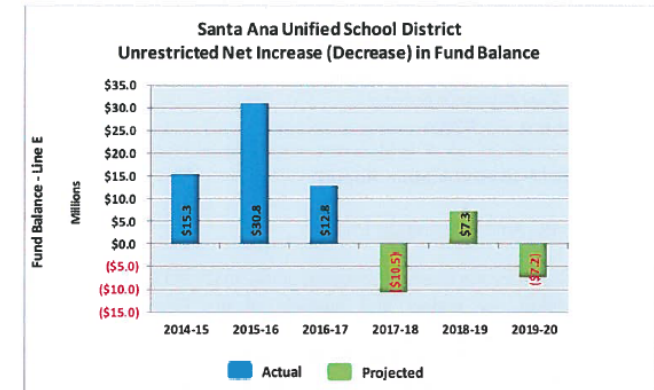
Dear Ms. Amezcua and Dr. Phillips:

Thank you for the timely submission of the 2017-18 First Interim Report. We have completed our review and analysis of the First Interim Report and the accompanying certification of financial solvency. We agree with your assessment that the Santa Ana Unified School District will be able to meet its financial obligations for the current and subsequent two fiscal years, and that a positive certification is appropriate.

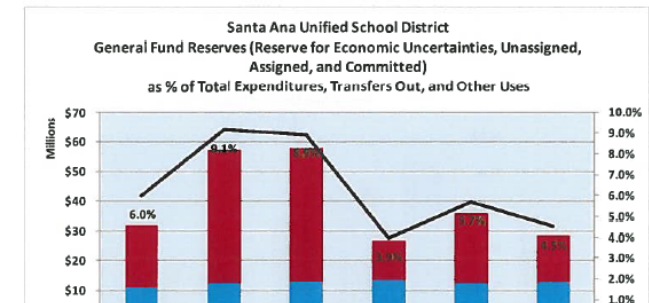
The District is projecting current year student enrollment of 48,326 representing a decrease of 1,465 students from prior year enrollment. For the two subsequent years, the District is projecting enrollment to decline by 1,300 students in 2018-19 and by an additional 1,300 students in 2019-20 (see chart below). We encourage the District to closely monitor district and charter school enrollment trends and prepare for appropriate budget adjustments should enrollment projections fluctuate adversely.



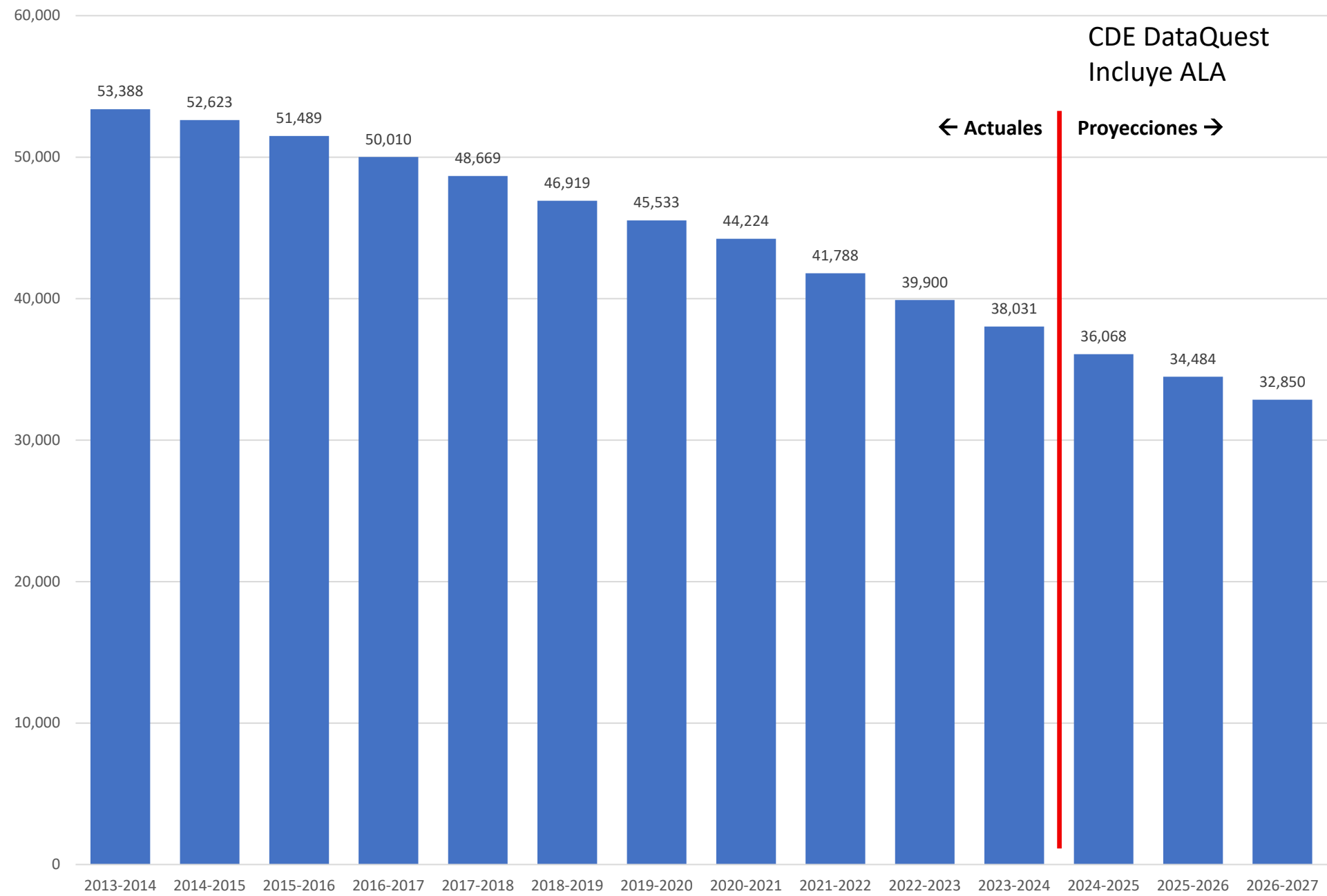
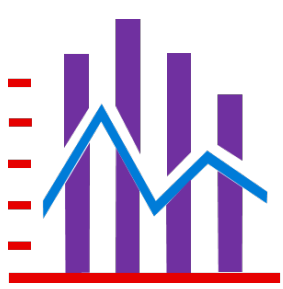
The District is projecting the unrestricted general fund to decrease by \$10.5 million in 2017-18, increase by \$7.3 million in 2018-19, and decrease by \$7.2 million in 2019-20 (see chart below). It is important to note that the First Interim report includes \$7.1 million in one-time unrestricted mandate reimbursement funds in 2017-18.



As presented in the Criteria and Standards, the District's unrestricted general fund reserves are projected to be 3.9% in the current year, 5.7% in 2018-19, and 4.5% in 2019-20 (see chart below). We recommend that the Board continue to maintain reserves higher than the State recommended minimum, which better prepares the District to deal with declining enrollment, deficit spending, local emergencies, and state funding uncertainties.



Matricula



Distritos del Condado de Orange

CDE DataQuest
Non-Charter Matricula

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%

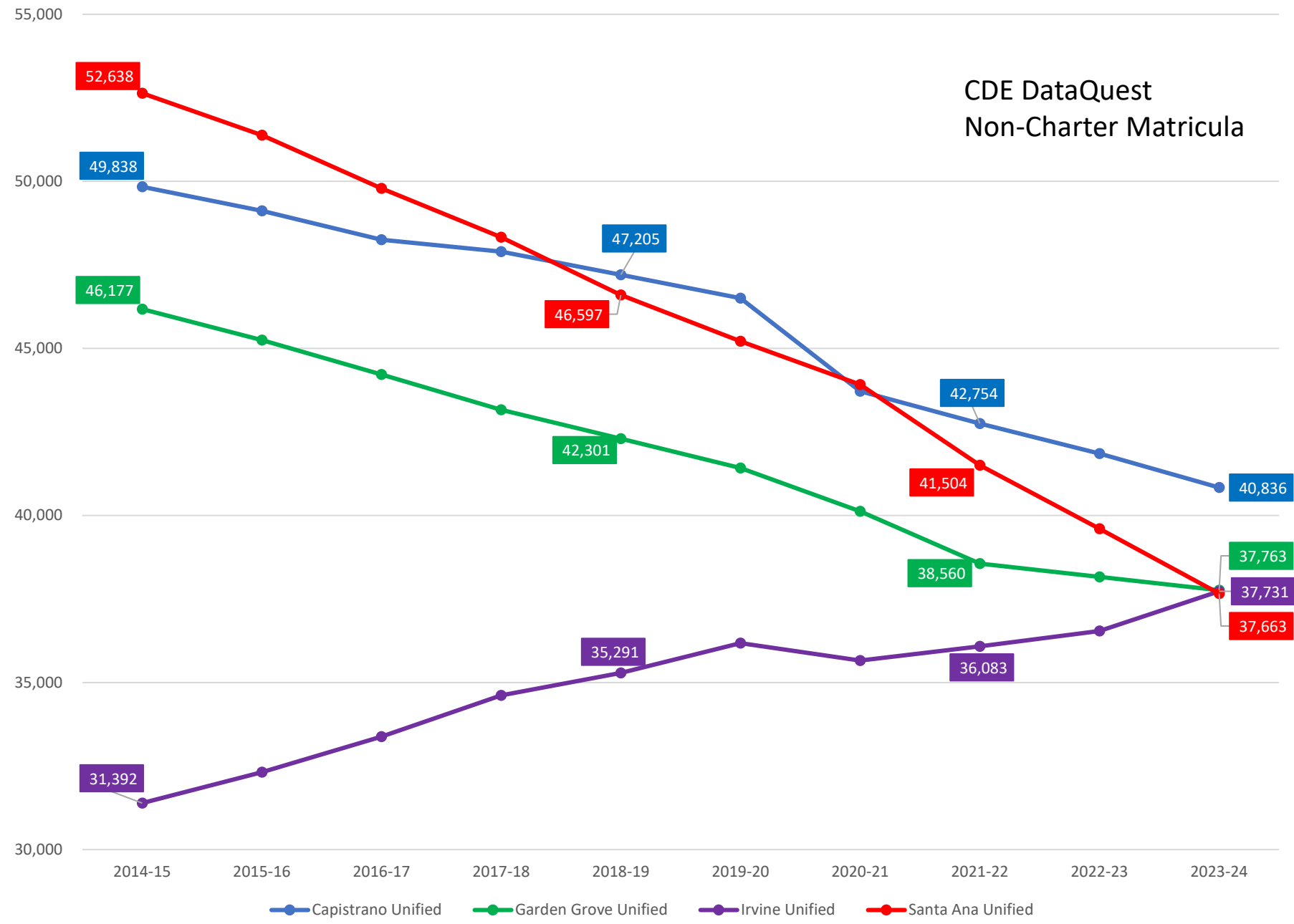


Distritos de Condado de Orange

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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%
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Capistrano Unified	49,838	49,117	48,256	47,899	47,205	46,501	43,719	42,754	41,855	40,836	-18.1%
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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%



Matricula





Matricula: Tendencias Históricas

CDE DataQuest
& Davis Demographics

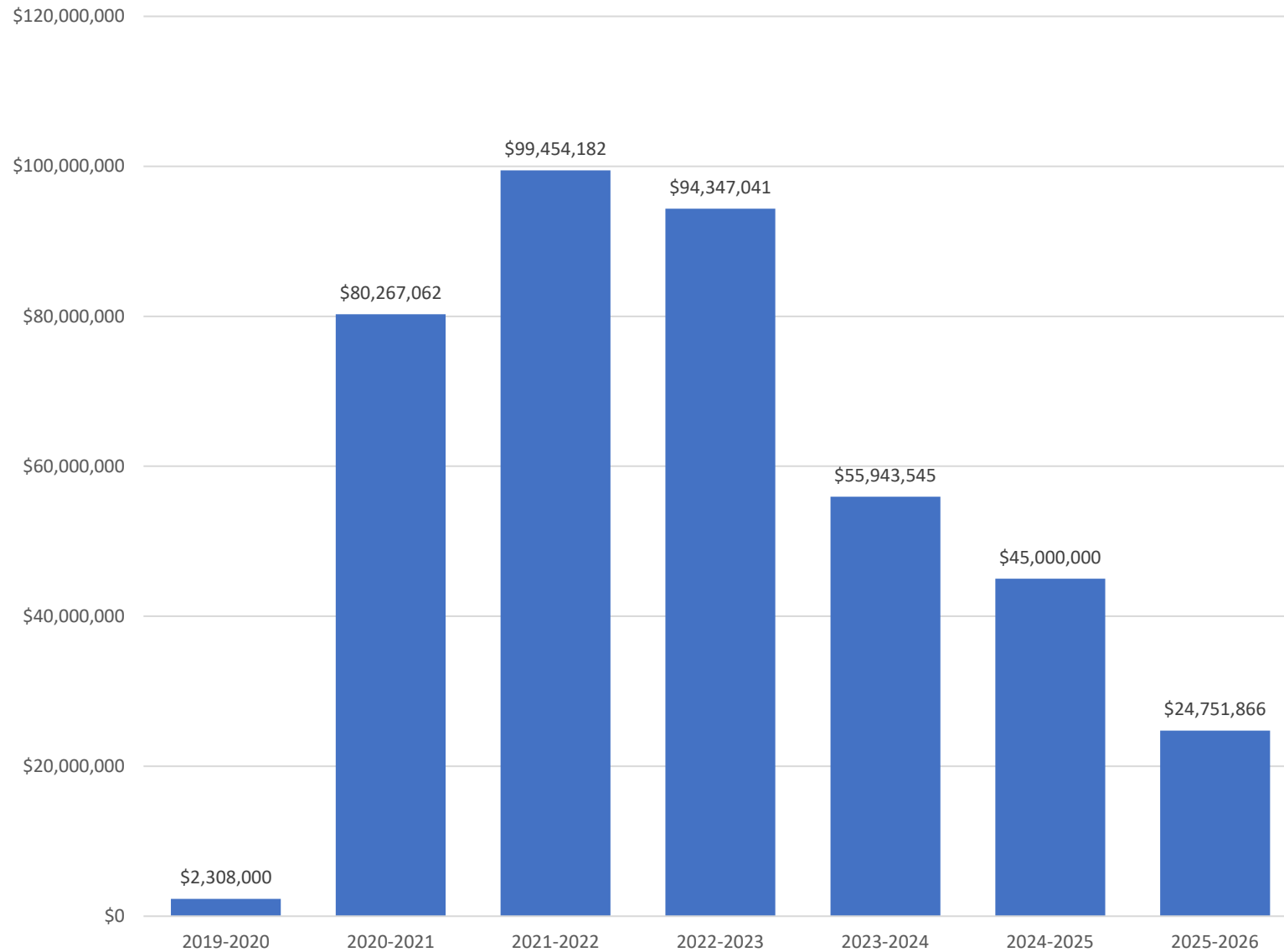


Grades-->	1-5	6-8	9-12
4 Year Decrease	15.5%	14.5%	14.0%
8 Year Decrease	34.5%	28.6%	13.0%
12 Year Decrease	44.6%	30.1%	15.4%

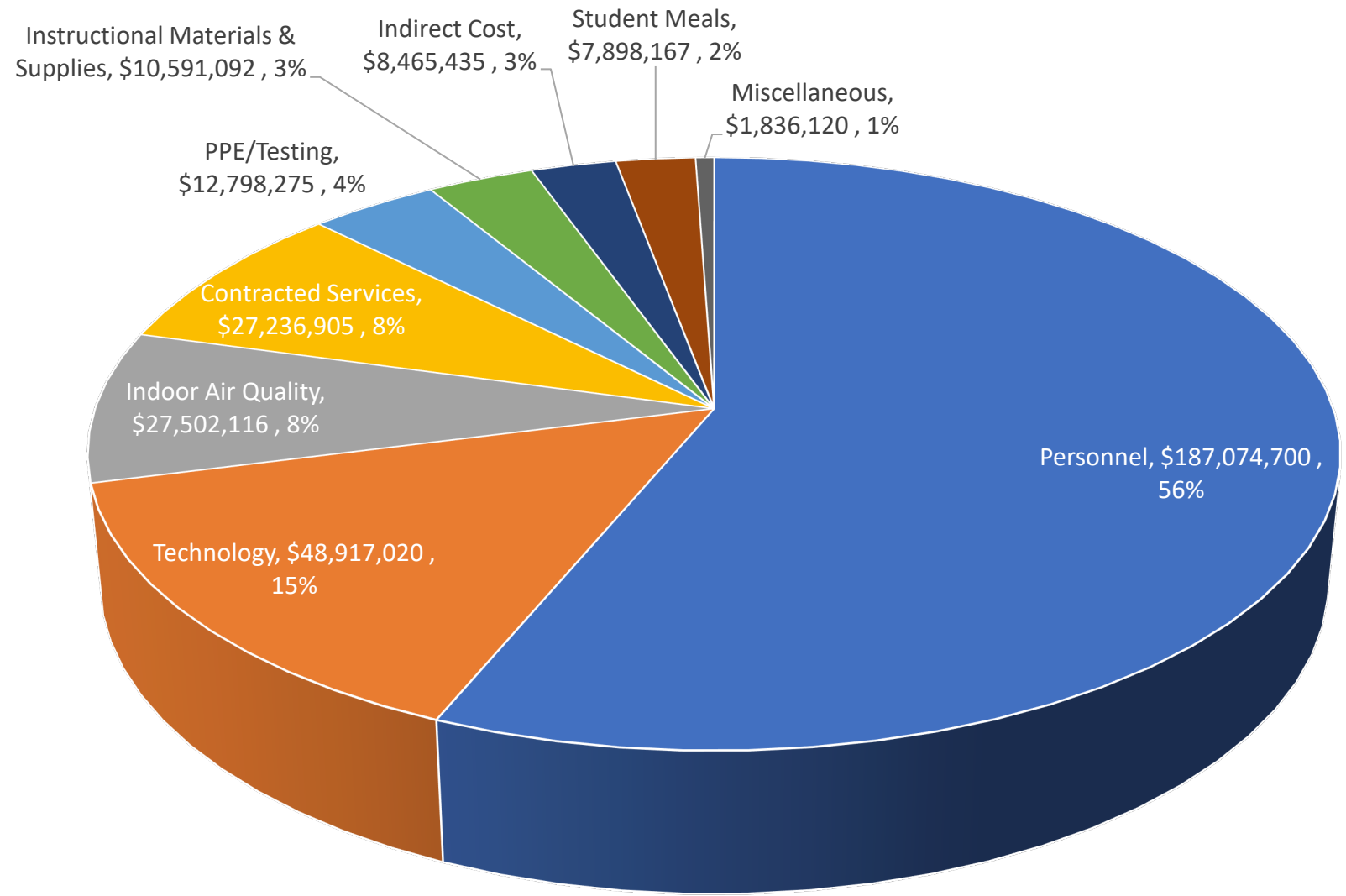
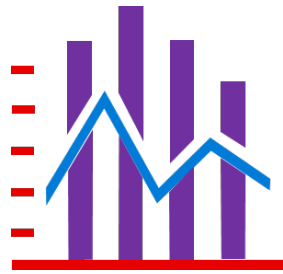




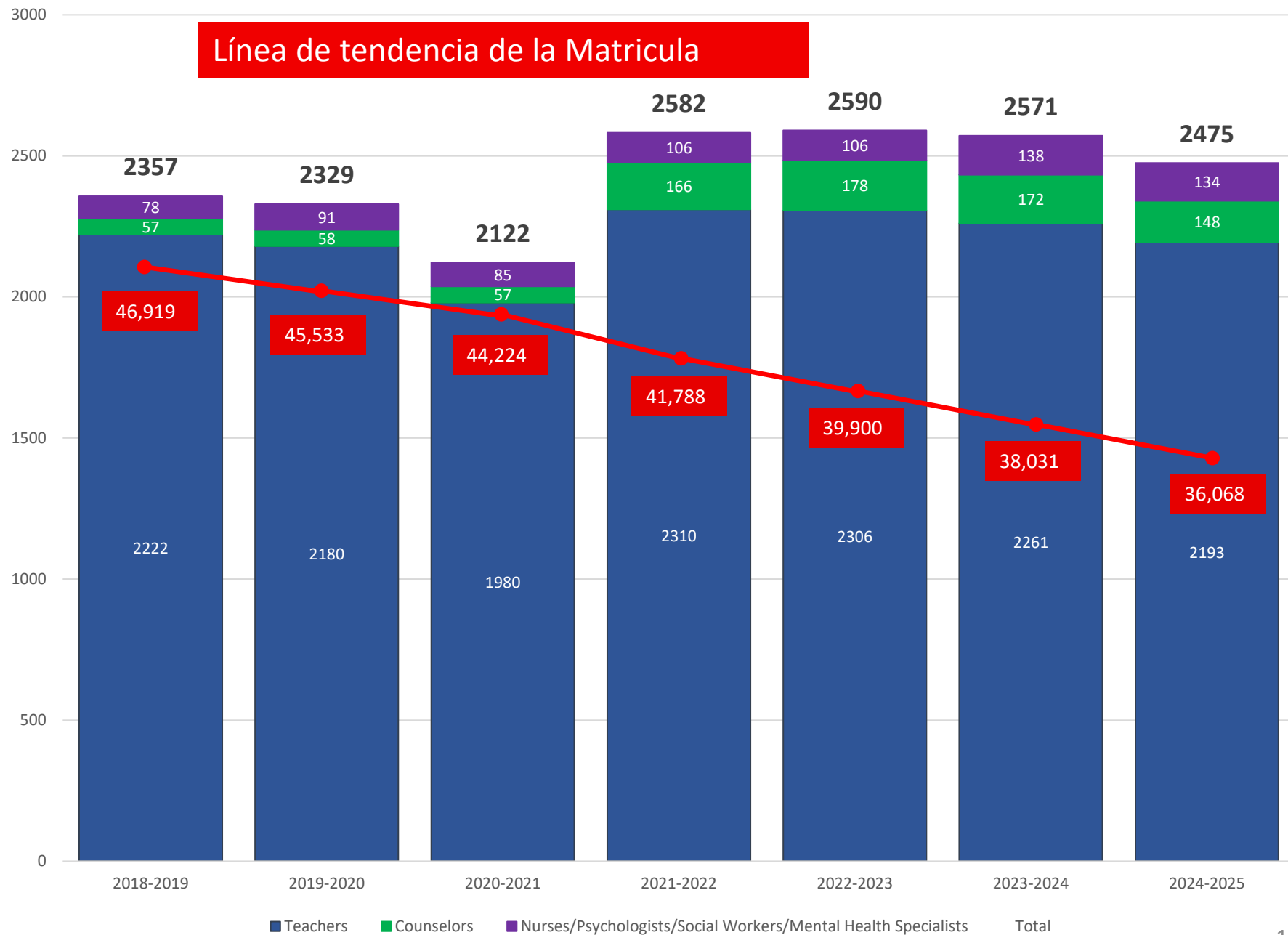
Fondos de Subvención de COVID



Fondos de Subvención de COVID (hasta 2023-2024)



Posiciones
Certificadas/
Matricula



Posiciones Certificadas/ Matricula



- Antes de la pandemia, en el curso 2018-2019, la proporción de estudiantes por personal certificado (ver arriba) era de 1:19.9.
- En el curso actual, esa misma proporción 1:14.6.



Proyecciones LCFF



Cuatro consideraciones en las proyecciones de ingresos de LCFF

- COLA
- Matricula
- Factor de asistencia
- Recuento/porcentaje de alumnos no duplicados(UPC/UPP)



Supuestos Oficiales

Assumptions	2024-2025	2025-2026	2026-2027
COLA	1.07%	2.43%	3.52%
Enrollment	35,716	34,571	33,130
Attendance Factor	93.60%	94.80%	95.70%
UPP	92.10%	95.00%	96.00%



	2024-2025	2025-2026	2026-2027	Total (3 Year)
LCFF at 1st Interim	\$577,184,010	\$569,888,739	\$572,429,293	\$1,719,502,042
LCFF at 2nd Interim	\$591,144,793	\$584,770,938	\$591,677,459	\$1,767,593,190
Increase/Decrease	\$13,960,783	\$14,882,199	\$19,248,166	\$48,091,148





Proyecciones
LCFF
(Escenarios)

Aumento de 1% in UPP

Assumptions	2024-2025	2025-2026	2026-2027
COLA	1.07%	2.43%	3.52%
Enrollment	35,716	34,571	33,130
Attendance Factor	93.60%	94.80%	95.70%
UPP	92.10%	96.00%	97.00%

Aumento de

95.00%	96.00%
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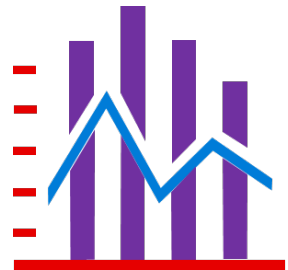
	2024-2025	2025-2026	2026-2027	2026-2027
LCFF at Second Interim	\$586,370,689	\$578,384,965	\$583,695,738	\$1,748,451,392
LCFF with Increase of 1% in UPP	\$586,370,689	\$579,486,696	\$585,924,349	\$1,751,781,734
Increase/Decrease	\$0	\$1,101,731	\$2,228,611	\$3,330,342



Proyecciones
LCFF
(Escenarios)

Aumento de 1% en asistencia

Assumptions	2024-2025	2025-2026	2026-2027
COLA	1.07%	2.43%	3.52%
Enrollment	35,716	34,571	33,130
Attendance Factor	93.60%	95.80%	96.70%
UPP	92.10%	95.00%	96.00%



Aumento de	
94.80%	95.70%

	2024-2025	2025-2026	2026-2027	Total (3 Year)
LCFF at 2nd Interim	\$586,370,689	\$578,384,965	\$583,695,738	\$1,748,451,392
Incr in Attendance	\$586,370,689	\$578,384,965	\$585,687,118	\$1,750,442,772
Increase/Decrease	\$0	\$0	\$1,991,380	\$1,991,380





Pausa para Preguntas

Ingresos

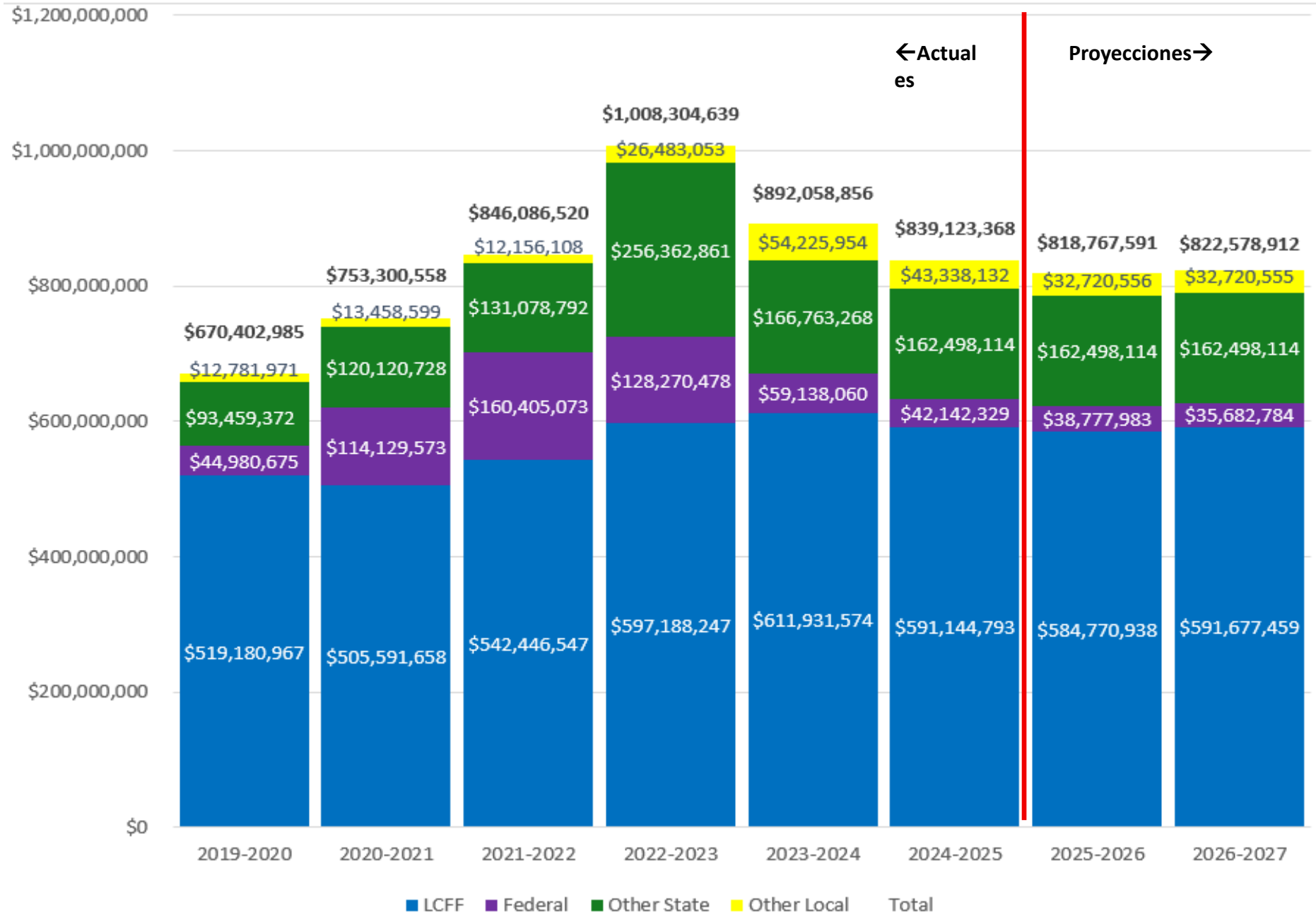
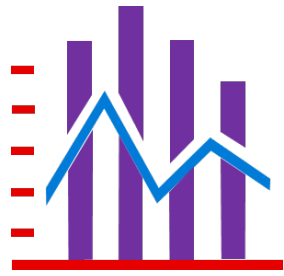


Revenue	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim	Variance Adopted -> 1st Interim	Variance 1st Interim - > 2nd Interim
LCFF Sources	\$585,498,126	\$577,184,010	\$591,144,793	-1.4%	2.4%
Federal Revenue	\$40,174,611	\$41,594,985	\$42,142,329	3.5%	1.3%
Other State Revenue	\$159,776,388	\$159,964,430	\$162,498,114	0.1%	1.6%
Other Local Revenue	\$33,421,695	\$31,743,789	\$43,338,132	-5.0%	36.5%
Total	\$818,870,819	\$810,487,213	\$839,123,368	-1.0%	3.5%

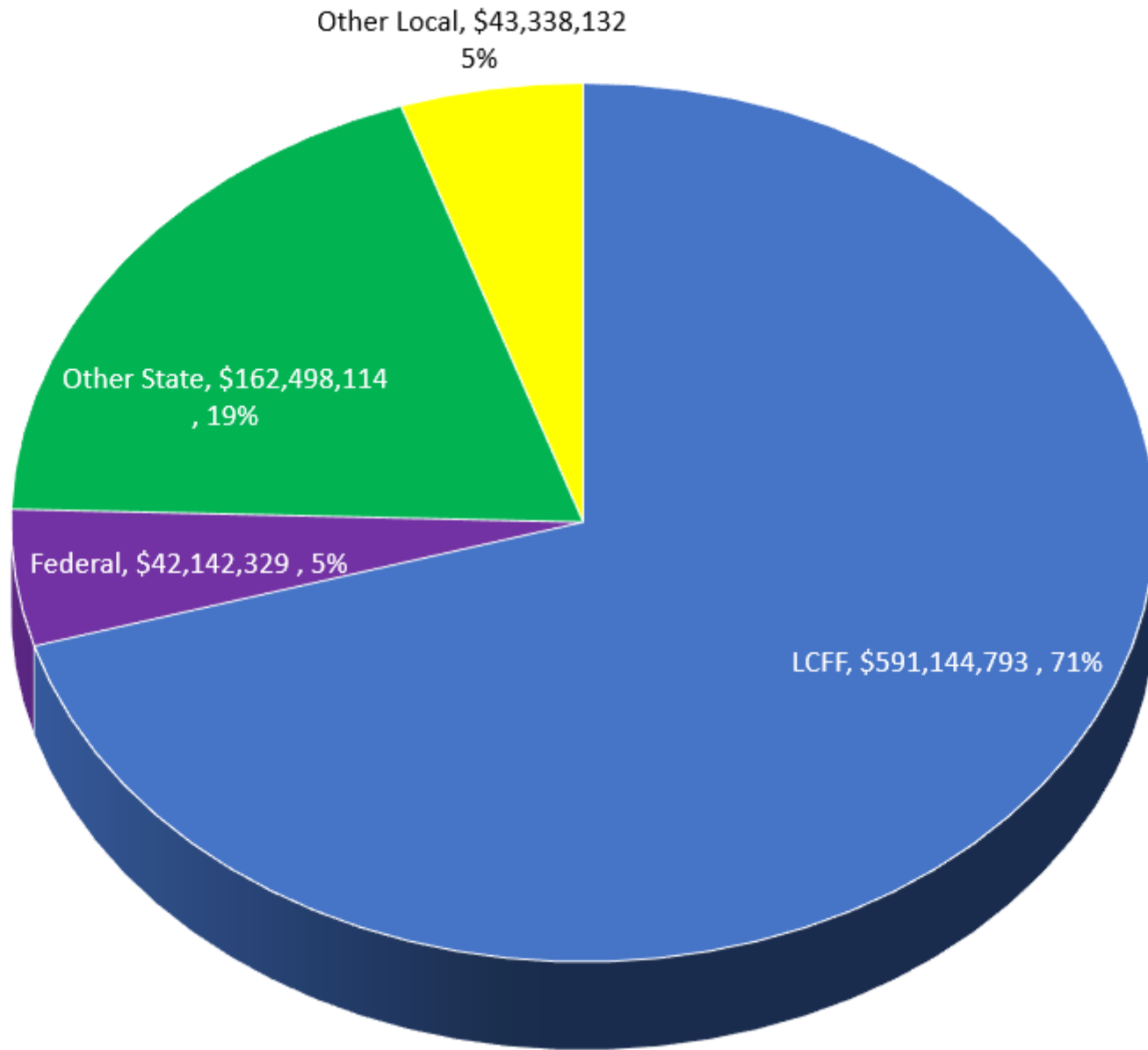
Variaciones

- LCFF
 - *Recuento de alumnos no duplicados* Otro Local
 - Reembolso de Medi-Cal

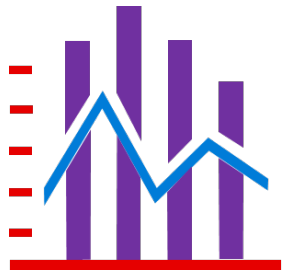
Ingresos



Ingresos



Salarios & Beneficios

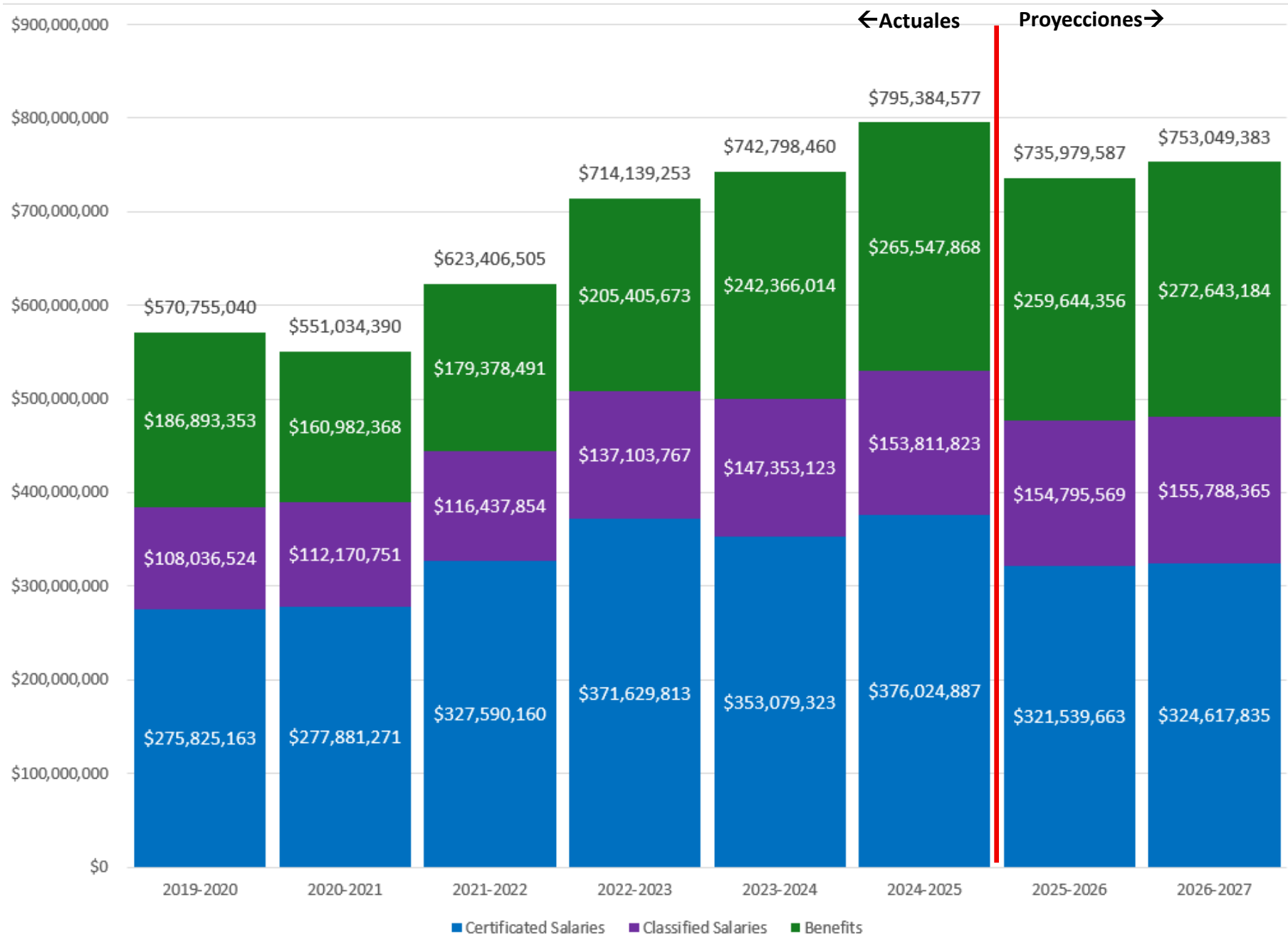


Expenditures	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim	Variance Adopted -> 1st Interim	Variance 1st Interim - > 2nd Interim
Certificated Salaries	\$362,689,191	\$376,115,814	\$376,024,887	3.7%	0.0%
Classified Salaries	\$150,594,413	\$153,880,329	\$153,811,823	2.2%	0.0%
Employee Benefits	\$264,911,817	\$266,054,902	\$265,547,868	0.4%	-0.2%
Total	\$778,195,421	\$796,051,045	\$795,384,577	2.3%	-0.1%

Variaciones

- No Variaciones Significantes
 - Análisis de Position Control y
 - Análisis de tendencias

Salarios & Beneficios



Suministros, Servicios y Gastos de Capital

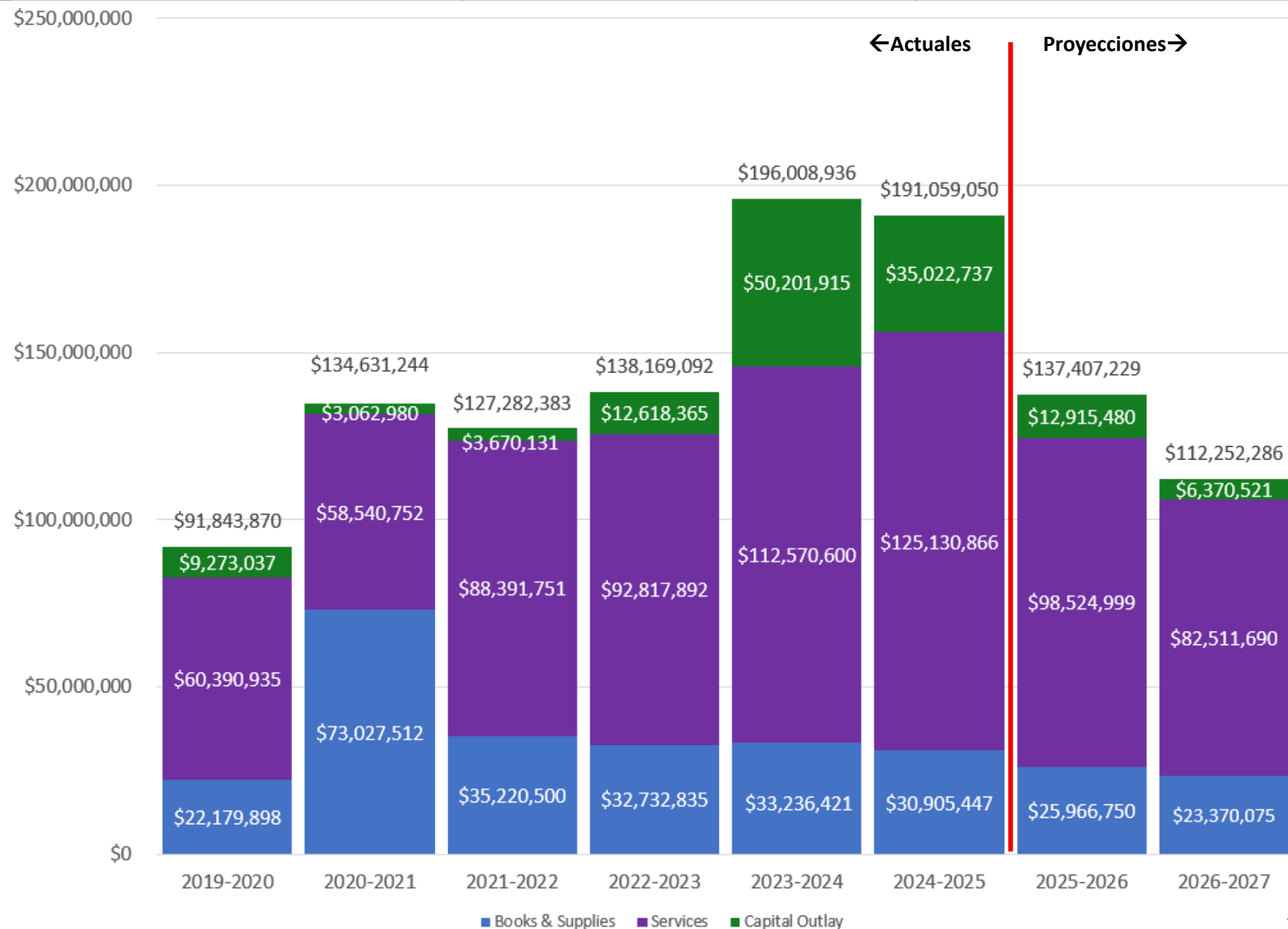


Expenditures	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim	Variance Adopted -> 1st Interim	Variance 1st Interim - > 2nd Interim
Supplies	\$35,979,265	\$38,596,066	\$30,905,447	7.3%	-19.9%
Services	\$121,978,216	\$127,978,736	\$125,130,866	4.9%	-2.2%
Capital	\$23,854,865	\$28,551,992	\$35,022,737	19.7%	22.7%
Other Outgo	\$4,021,447	\$4,091,447	\$4,091,447	1.7%	0.0%
Transfers (Indirect/Direct)	-\$3,171,436	-\$3,270,019	-\$3,275,598	3.1%	0.2%
Total	\$182,662,357	\$195,948,222	\$191,874,900	7.3%	-2.1%

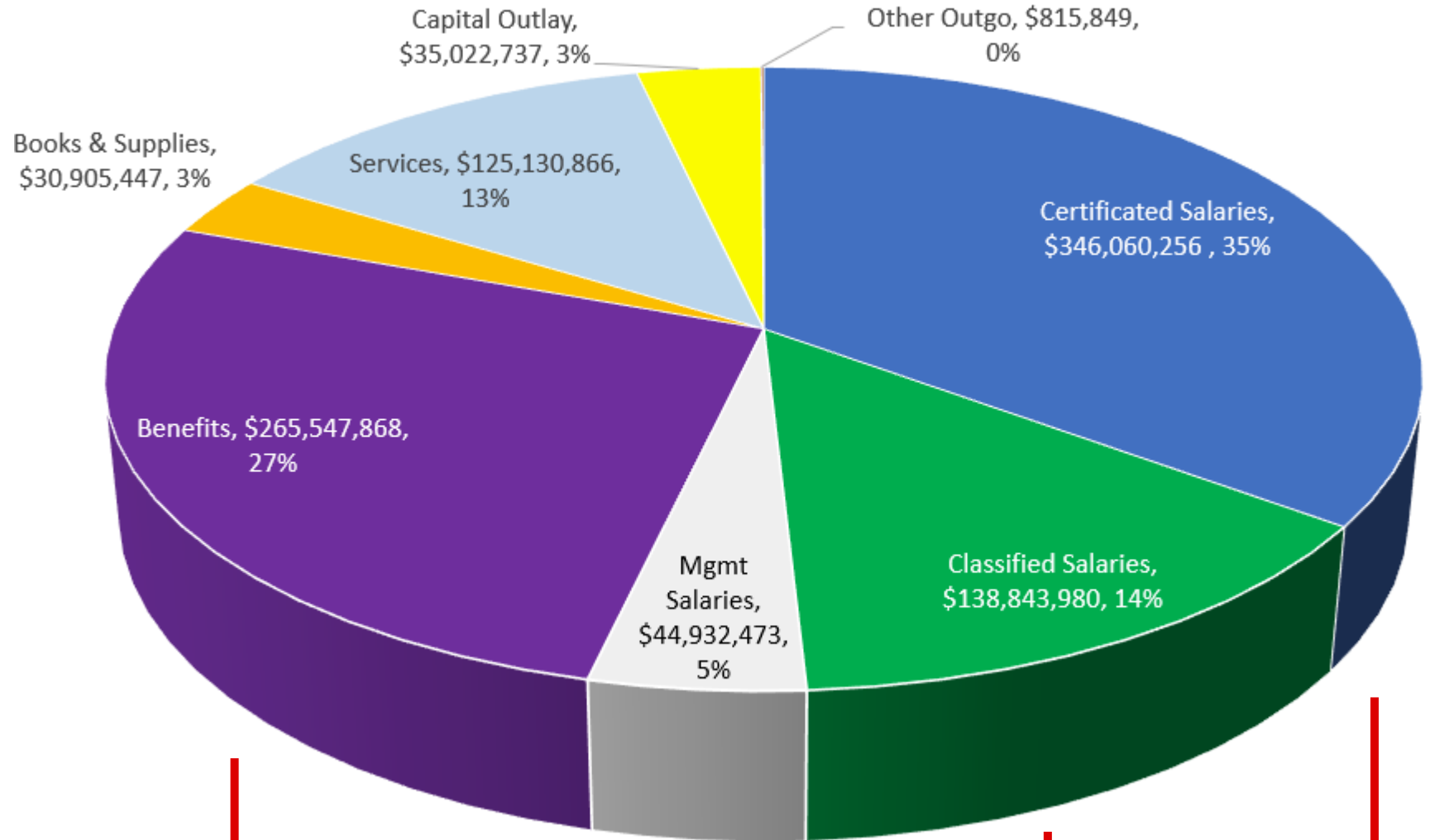
Variancias

- Suministros
 - Análisis de tendencias
- Servicios
 - Recodificación de proyectos de capital
- Gastos de Capital
 - Proyectos de capital adicionales
 - Compra acelerada de tecnología
 - Debido a los aranceles inminentes

Suministros,
Servicios y
Gastos de Capital

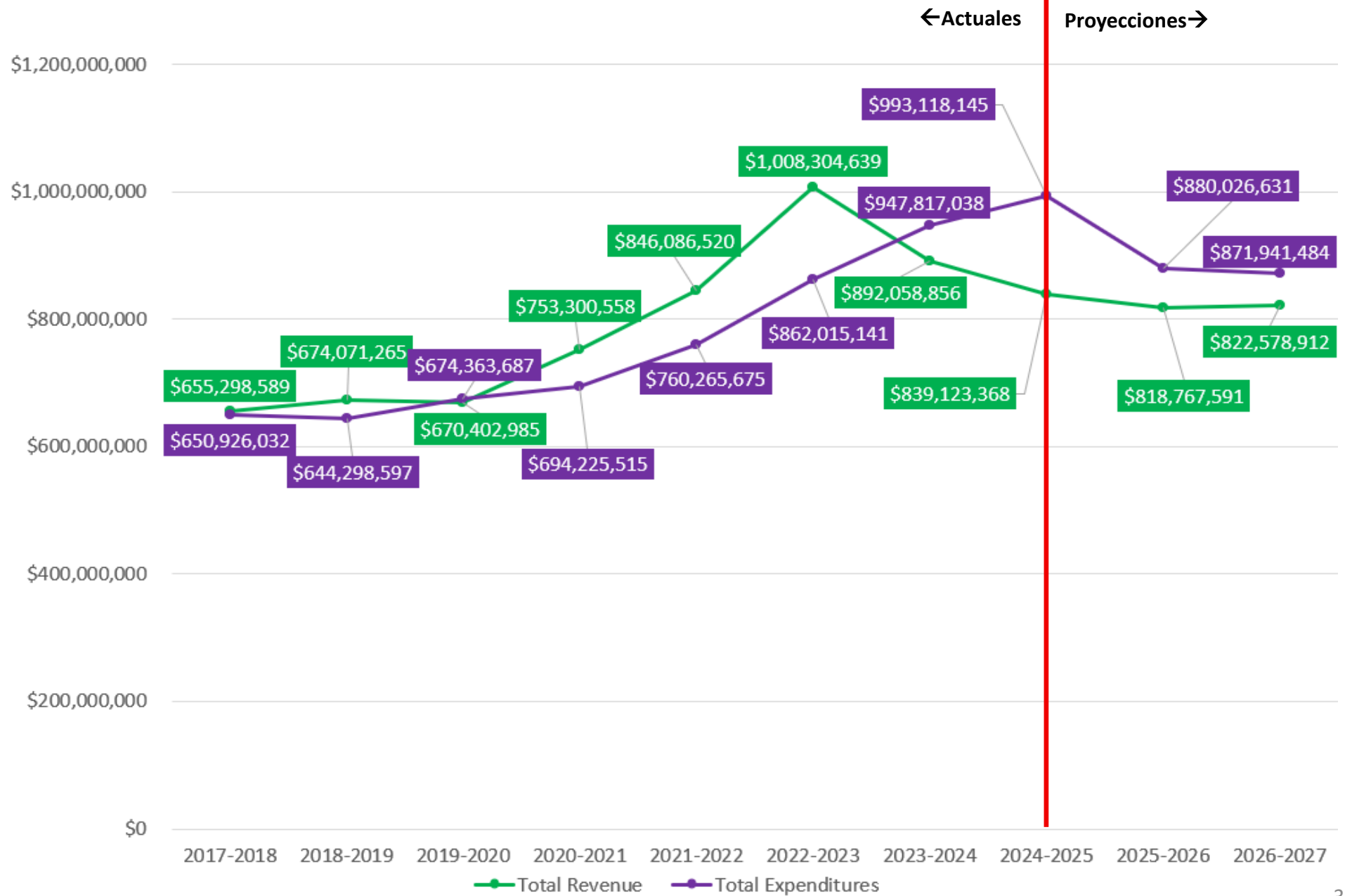


Gastos

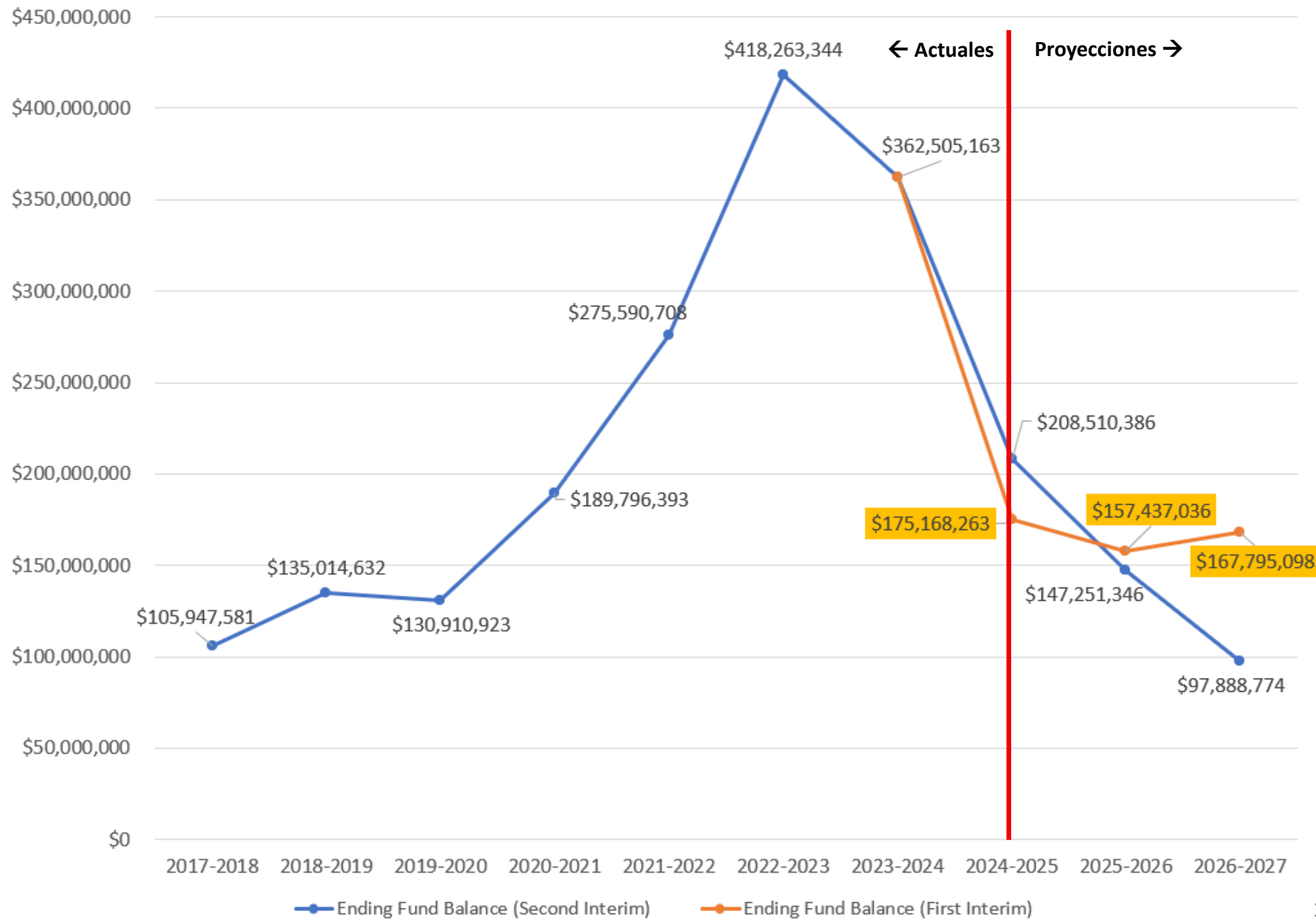


Saldos & beneficios son 81% de los gastos del Distrito (\$795M de los \$987M)

Ingreso y Gastos Totales

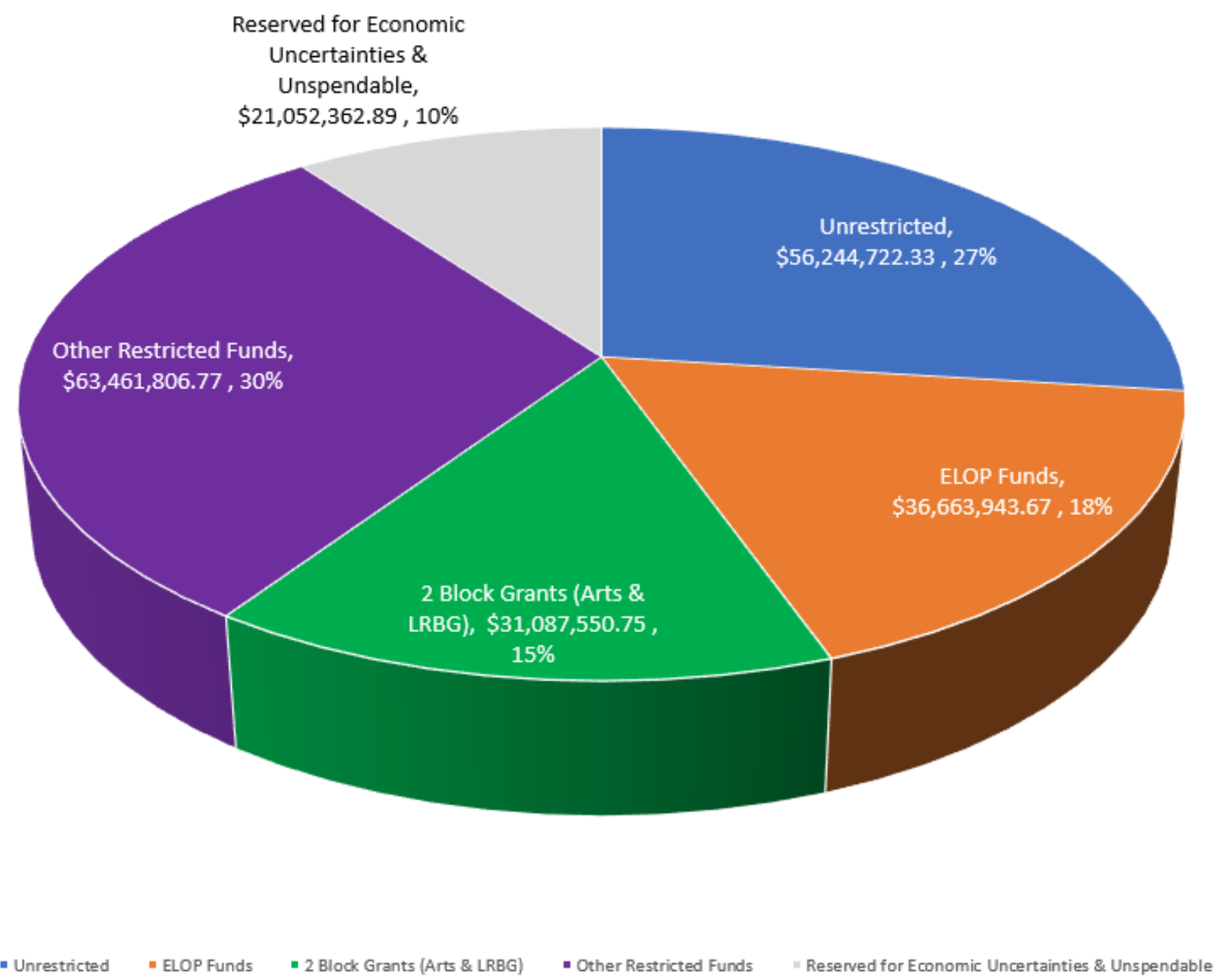


Saldo Final del Fondo



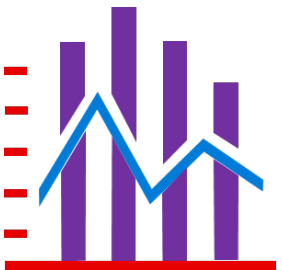


Saldo Final del Fondo



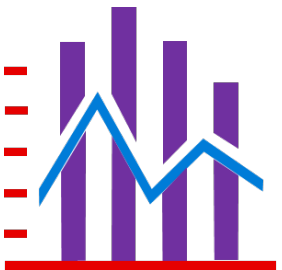
Próximos Pasos

- Corto Plazo (marzo a abril)
 - Se forman subcomités de presupuesto y se reúnen
 - Finalizar la resolución principal “Core”
 - Revisión continua de suministros, servicios y gastos de capital



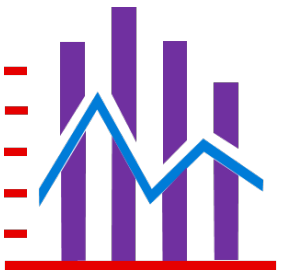
Subcomités de Presupuesto

- Instalaciones
- Matricula / ADA
- Eficiencia operativa
- Grupo de trabajo de financiación del sitio

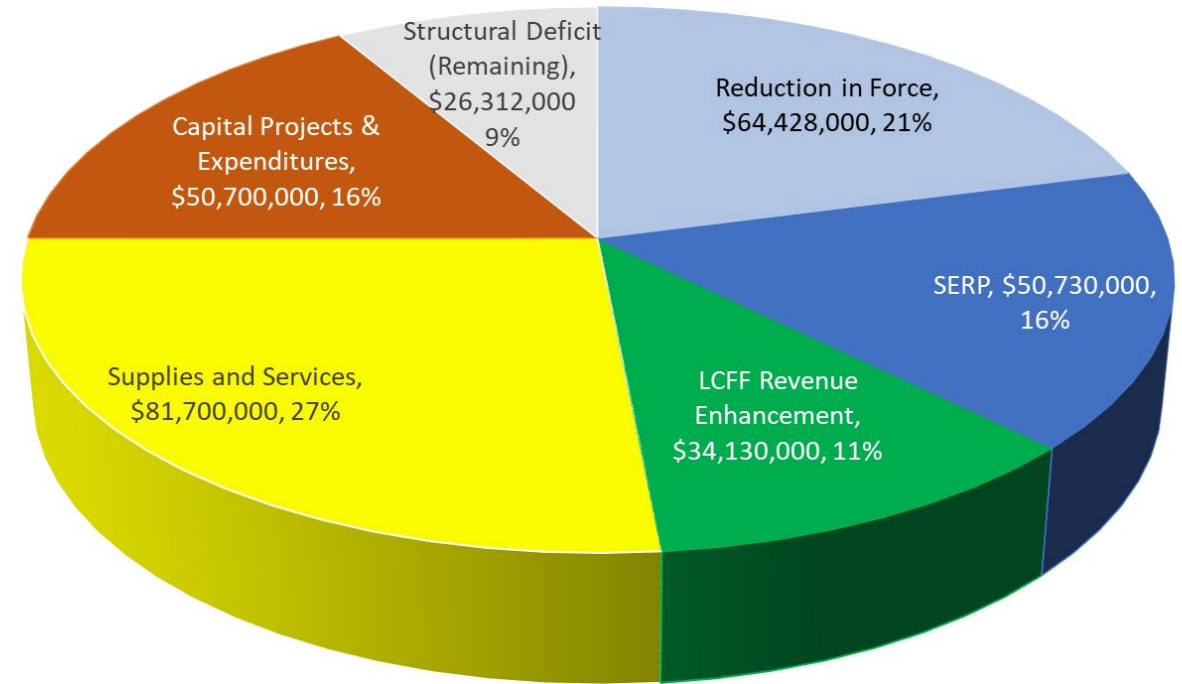
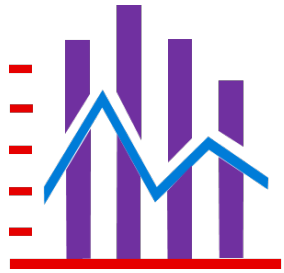


Próximos Pasos

- Mediano Plazo (mayo and junio)
 - Implementación de la resolución principal “Core”(Presupuesto 2025-2026)
 - Implementación del plan de estabilización fiscal (Presupuesto 2025-2026)
 - Revisión continua de los servicios públicos y la gestión de residuos
 - Revisión continua de los suministros, servicios y gastos de capital
- Largo Plazo
 - Consideración de mejoras en la energía solar para el ahorro de energía primaria
 - Revisión continua de los suministros, servicios y gastos de capital

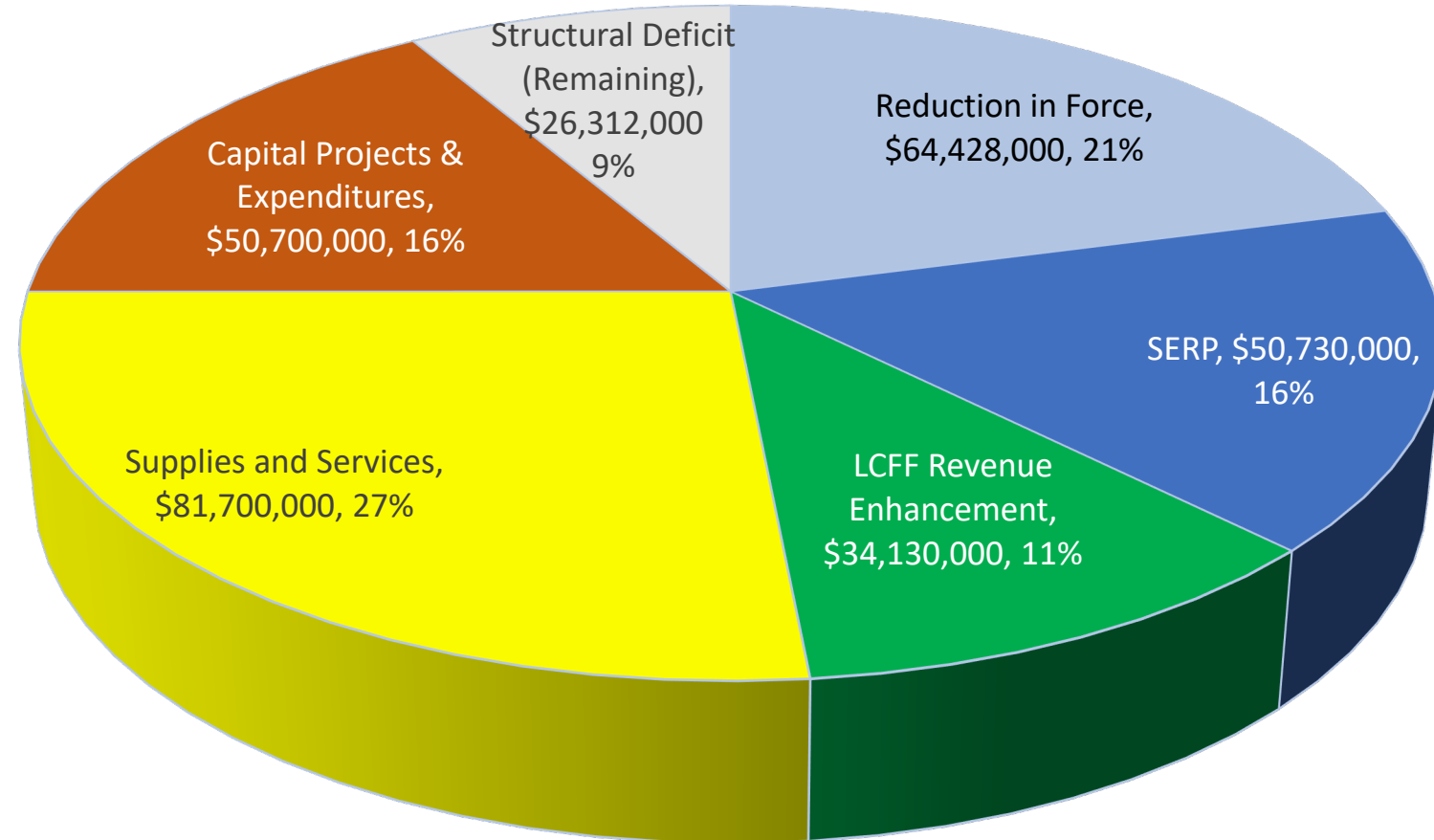


Reducciones del déficit

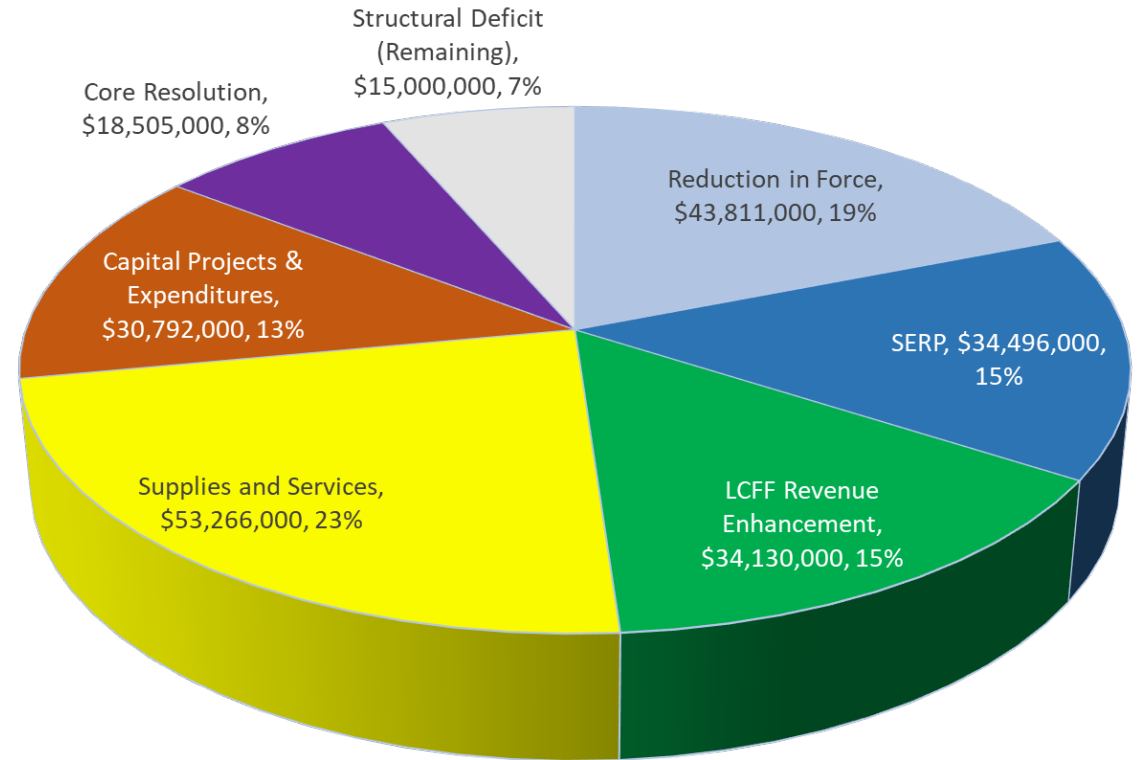


- Basado en un déficit estructural anual del Fondo General de \$154 millones
 - Tanto con y sin restricciones
 - Multiplicado X2 = \$308M
- Reducciones en 2025-2026 y 2026-2027

Reducciones del déficit

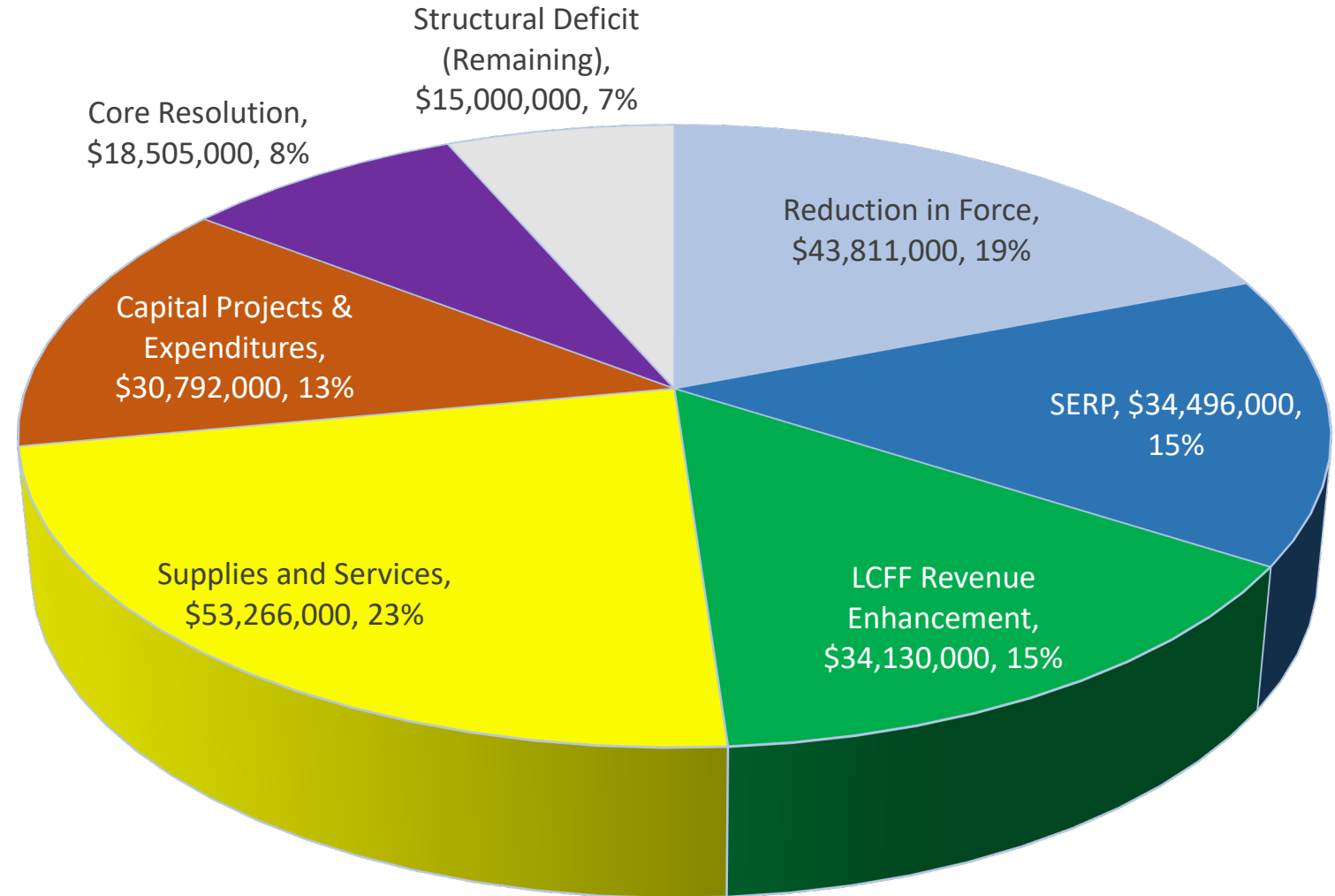


Reducciones del déficit



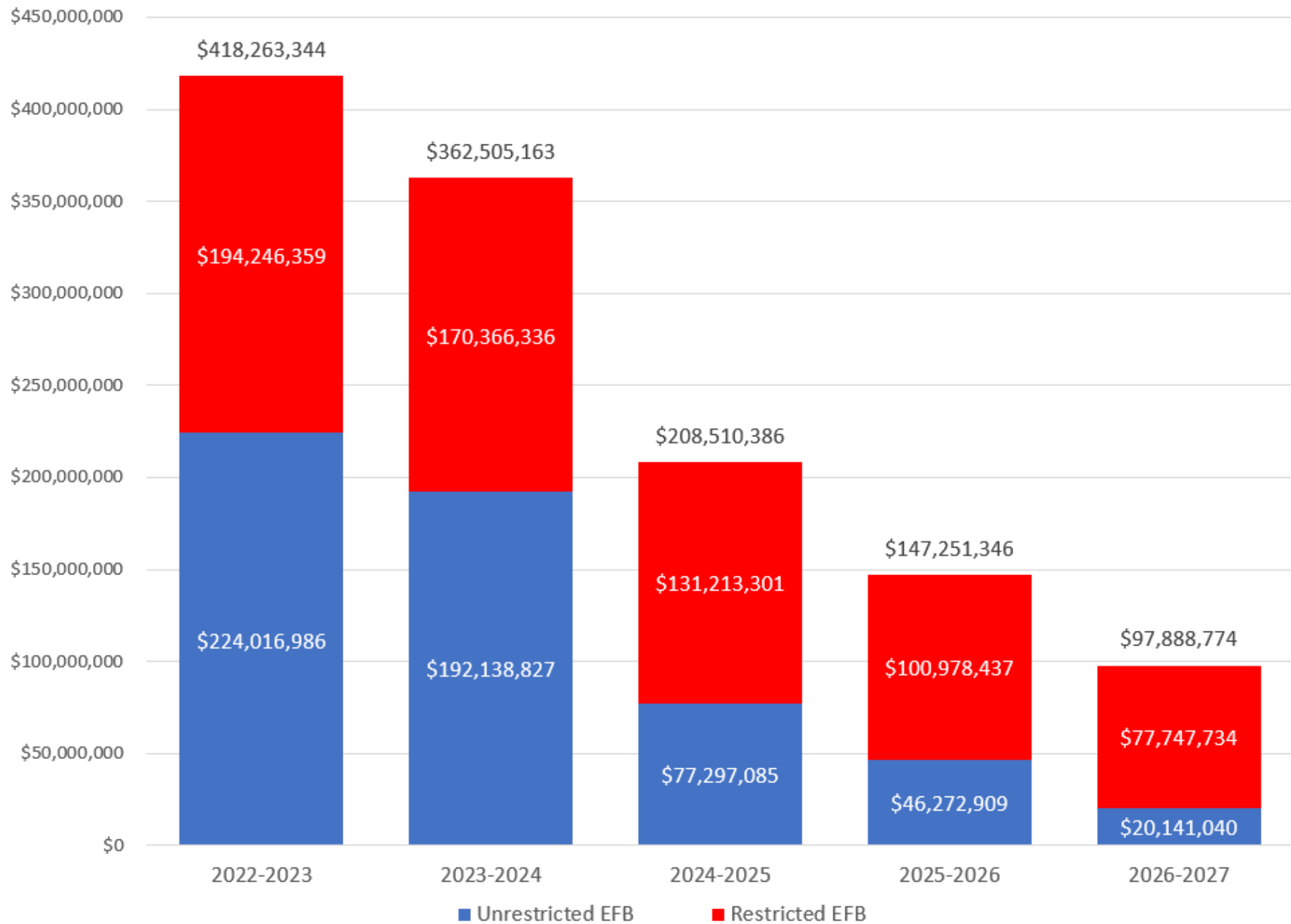
- Basado en un déficit estructural anual del Fondo General de \$115 millones
 - Solo sin restricciones
 - Multiplicado X2 = \$230M
- Reducciones en 2025-2026 y 2026-2027
- 64% de RIF y SERP reducciones son sin restricciones

Reducciones del déficit

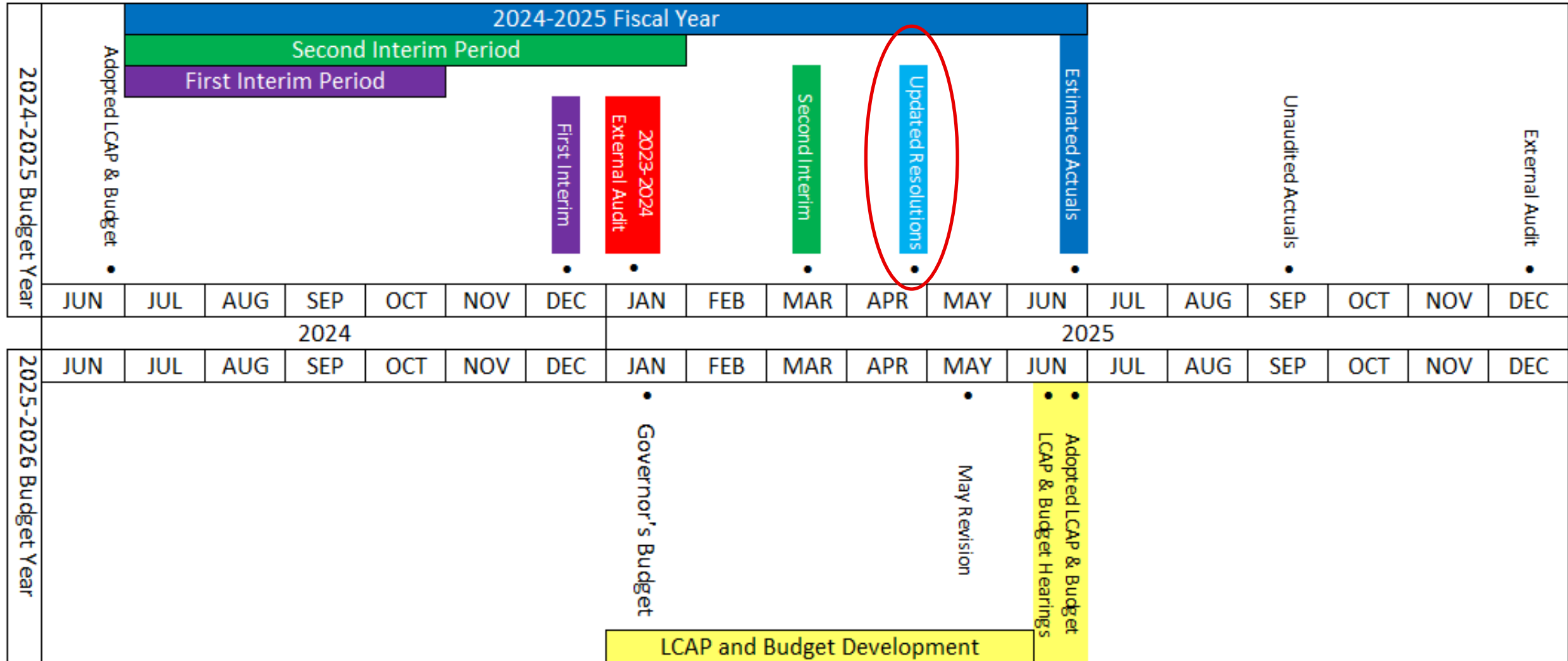




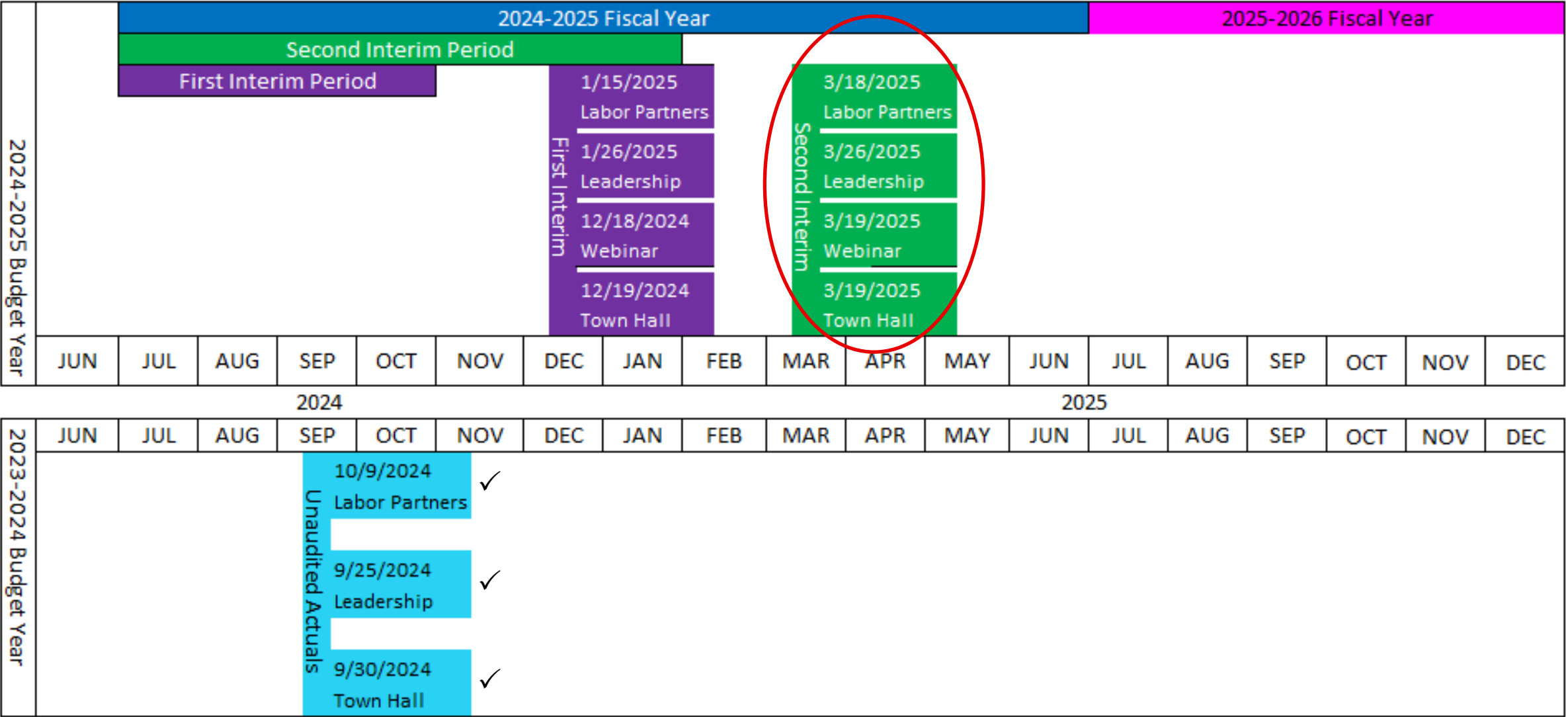
Saldo final del fondo



Cronograma del presupuesto



Discusiones Sobre el Presupuesto





Gracias!

Preguntas?