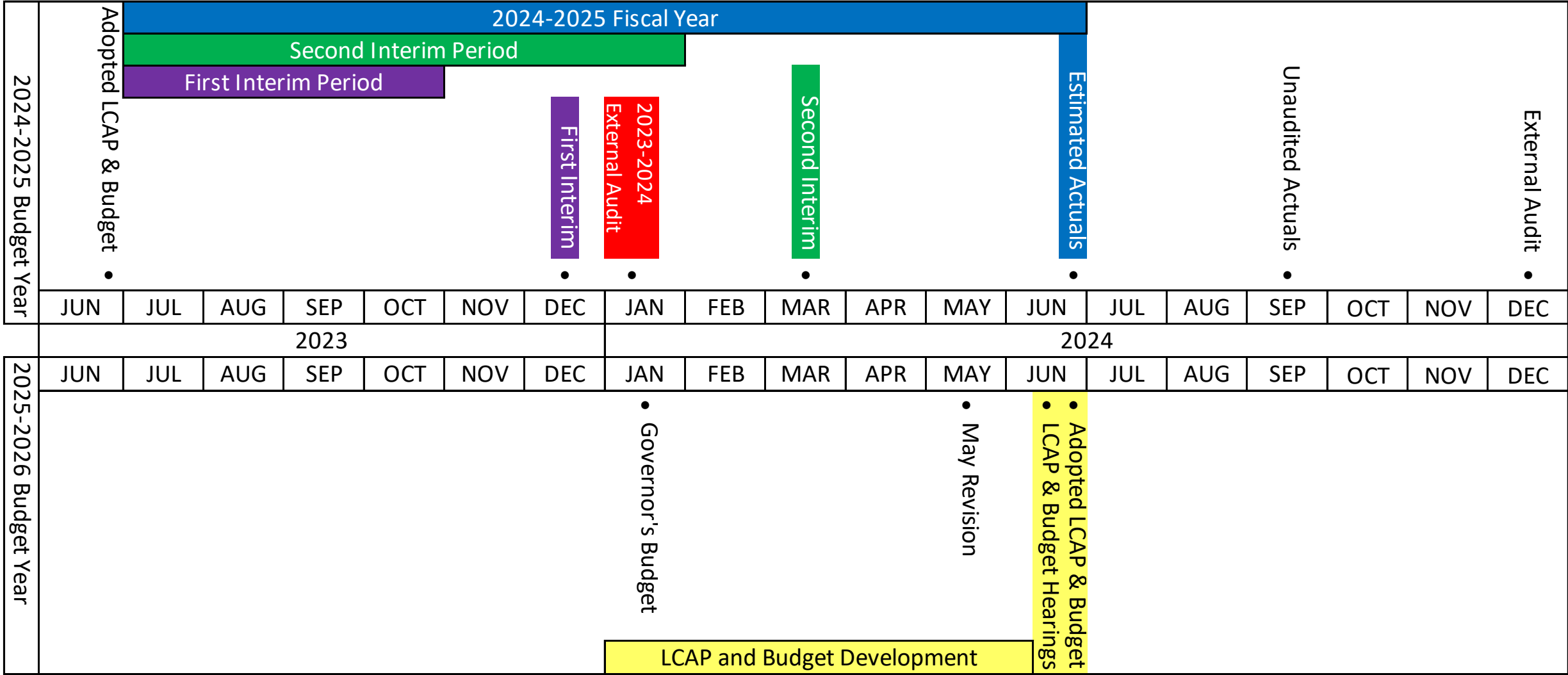


Santa Ana Unified School District 2024-2025 Budget Town Hall

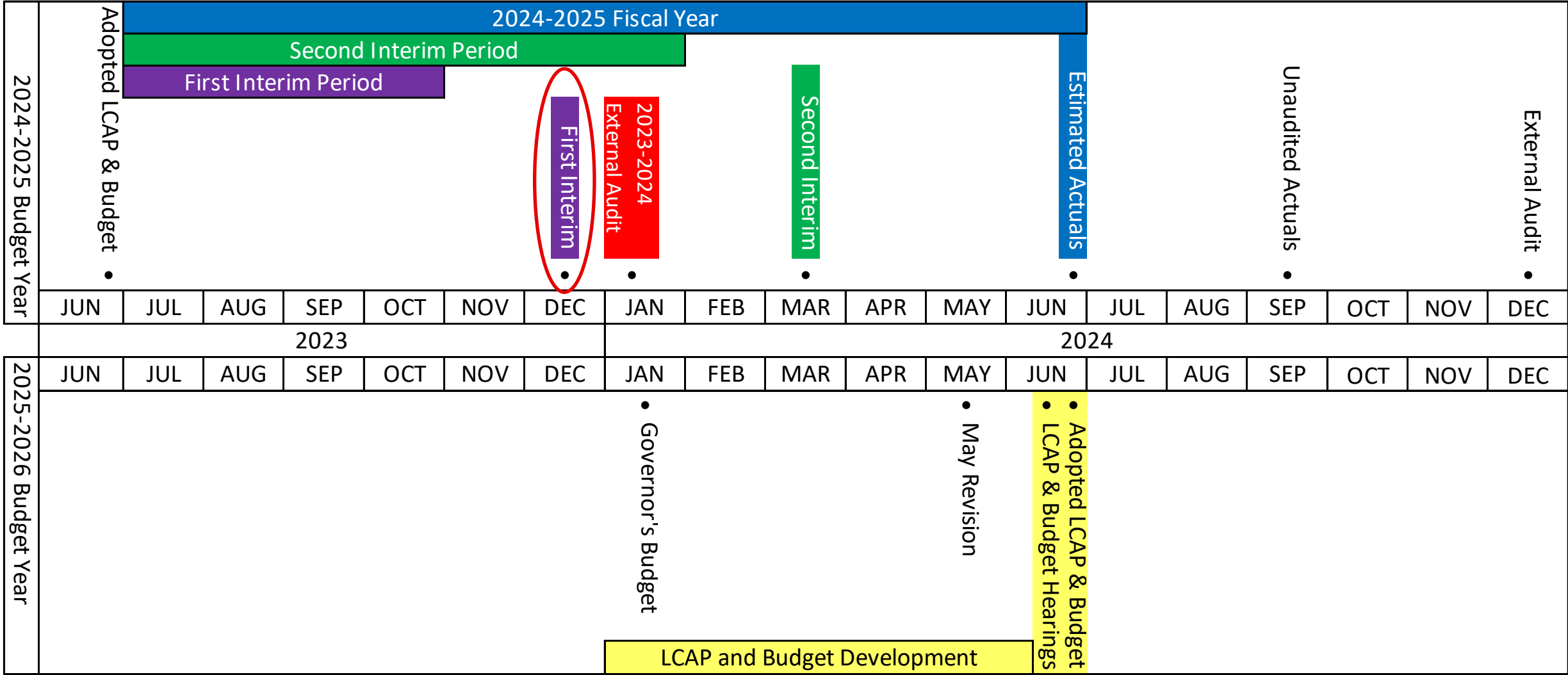
December 18, 2024
and
December 19, 2024



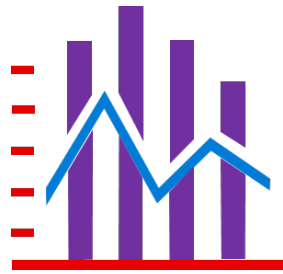
Budget Timeline



Budget Timeline



Interim Budget Reports



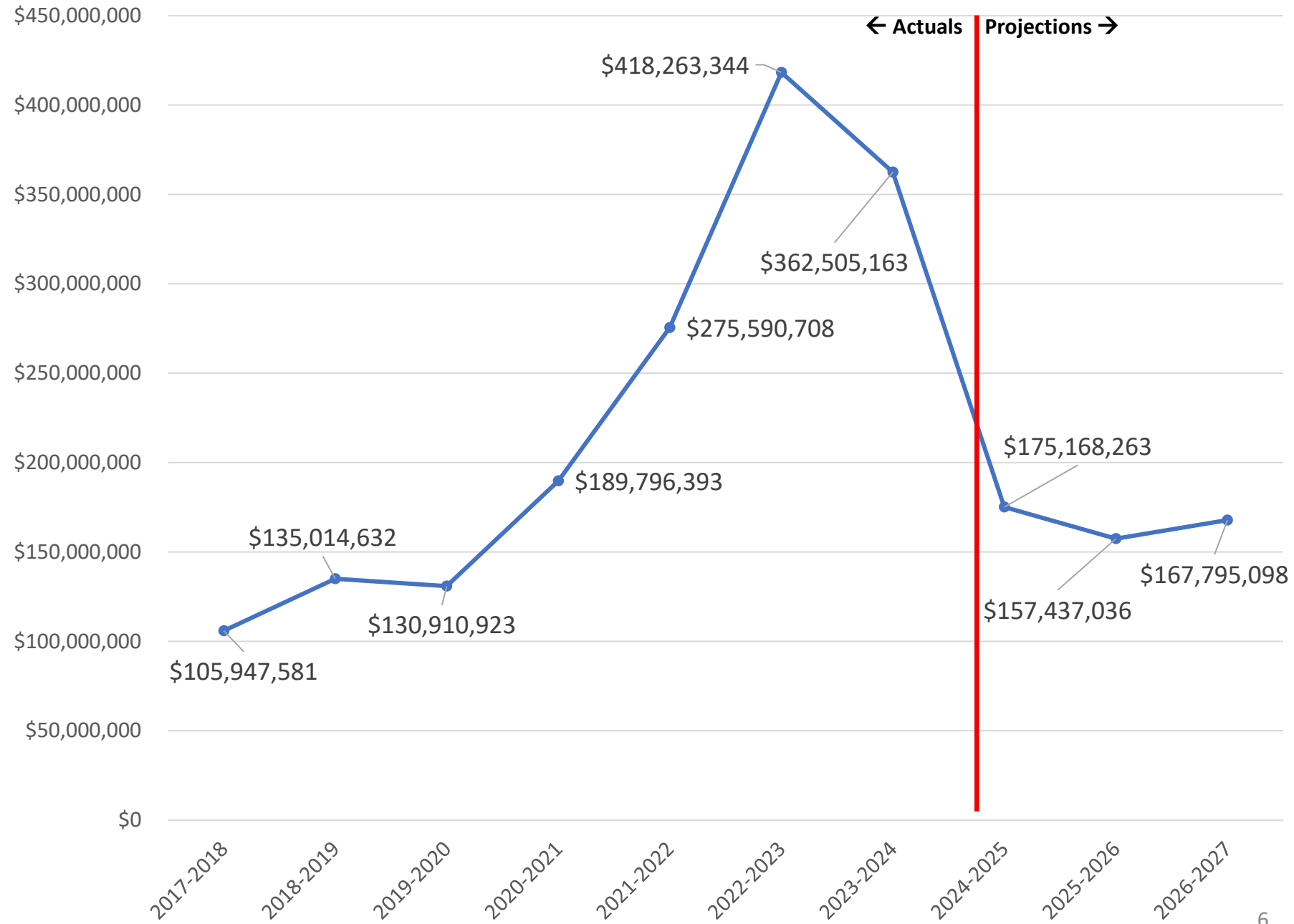
- Positive Certification
 - The District **WILL** meet its financial obligations for the current and two subsequent fiscal years.
- Qualified Certification
 - The District **MAY NOT** meet its financial obligations for the current or two subsequent fiscal years.
- Negative Certification
 - The District **WILL BE UNABLE** to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

Interim Budget Reports



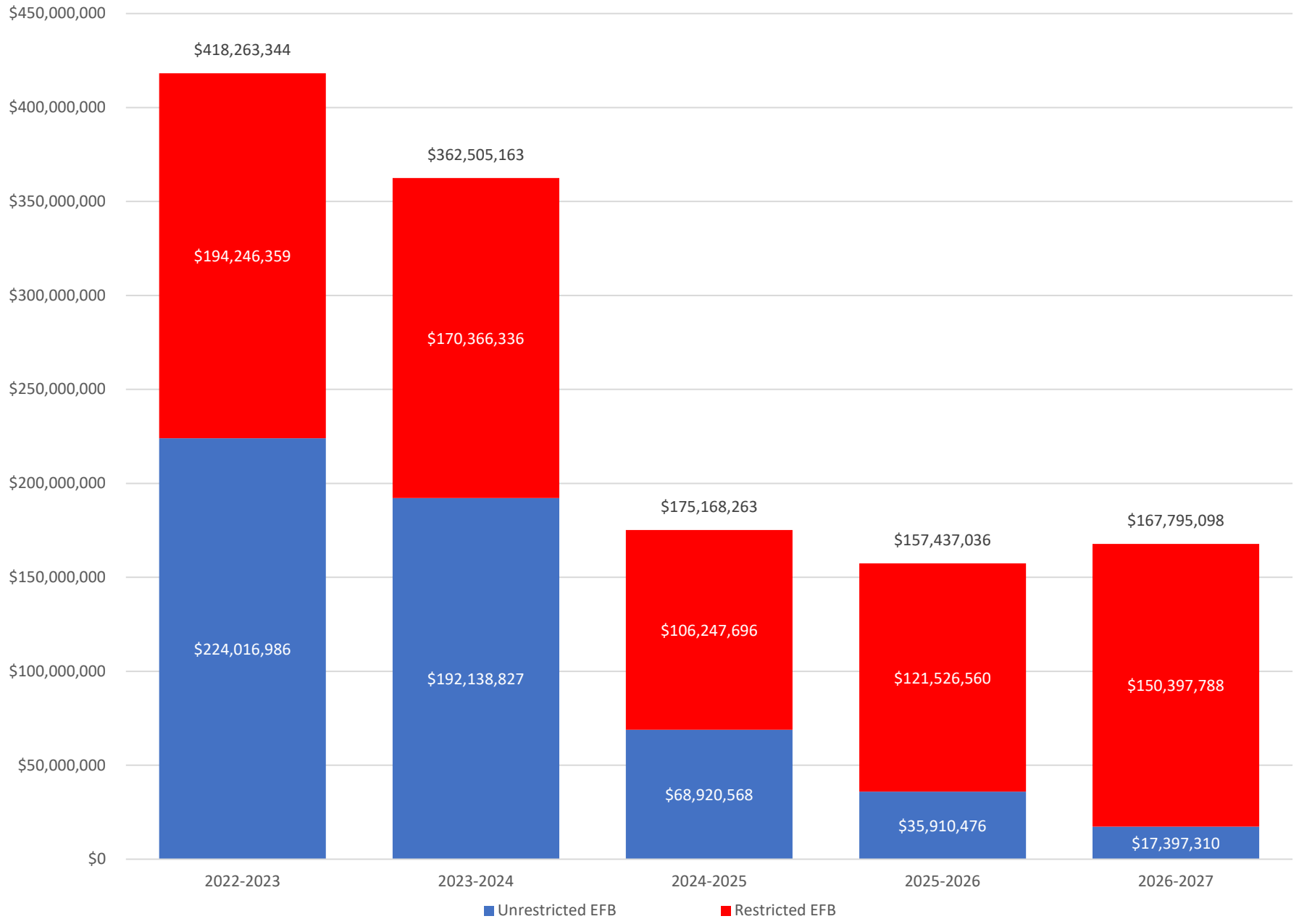
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Ending Fund Balance

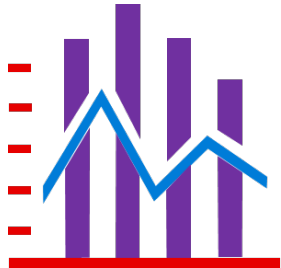




Ending Fund Balance



Official Assumptions



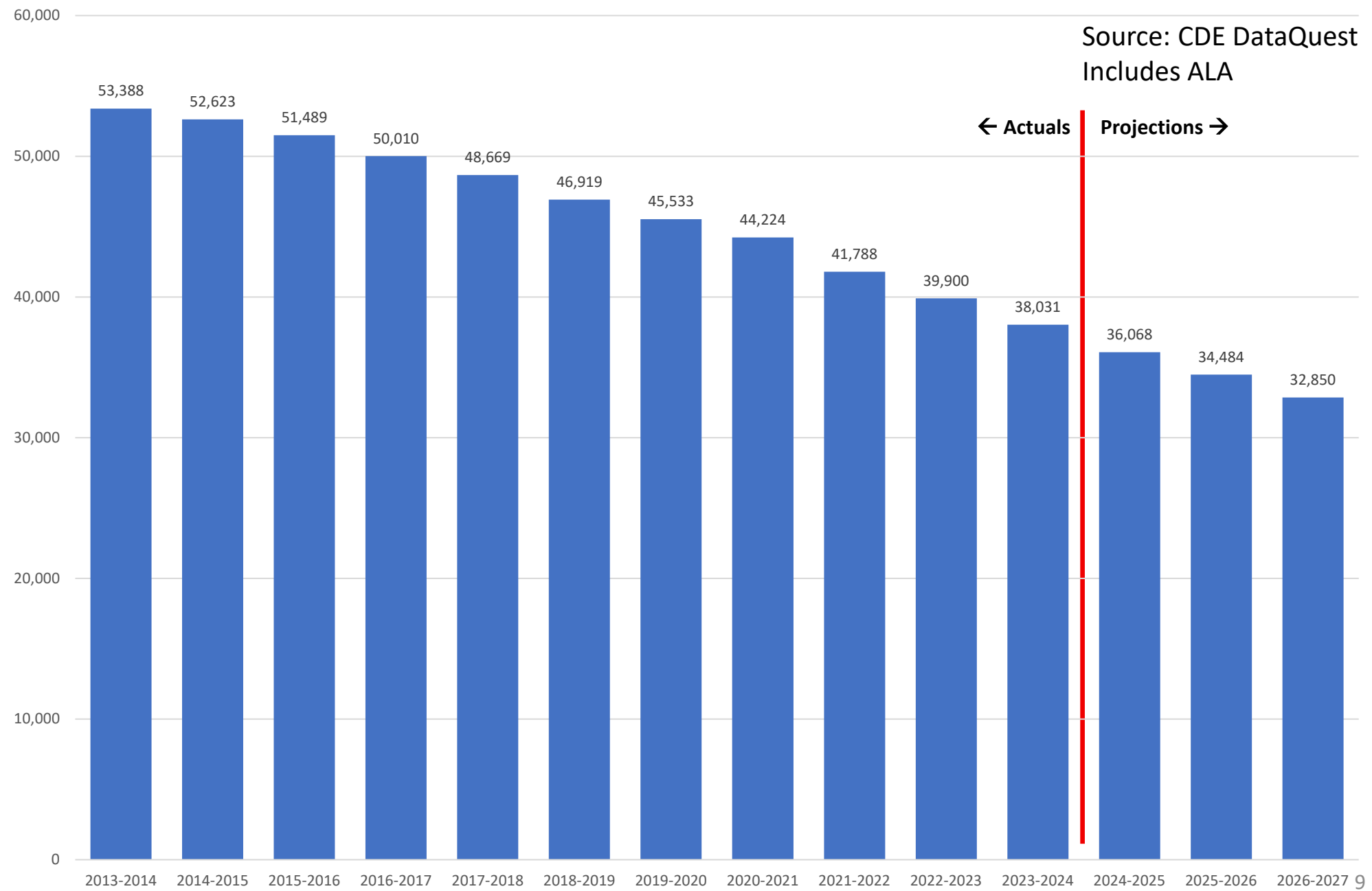
Assumptions for COLA	2024-2025	2025-2026	2026-2027
Official Cost of Living Adjustment (COLA)	1.07%	2.93%	3.08%
Legislative Analyst's Office COLA	1.07%	2.46%	3.80%
Increase/Decrease	0.00%	-0.47%	0.72%

Assumptions for Enrollment	2024-2025	2025-2026	2026-2027
Enrollment at Adopted Budget	36,318	34,741	33,114
Enrollment at First Interim (Includes ALA)	36,068	34,484	32,850
Increase/Decrease	-250	-257	-264

Assumptions for UPP	2024-2025	2025-2026	2026-2027
Unduplicated Pupil Percentage (UPP) at Adopted Budget	89.45%	91.44%	92.88%
UPP at First Interim	82.21%	89.00%	91.00%
Increase/Decrease	-7.24%	-2.44%	-1.88%



Enrollment

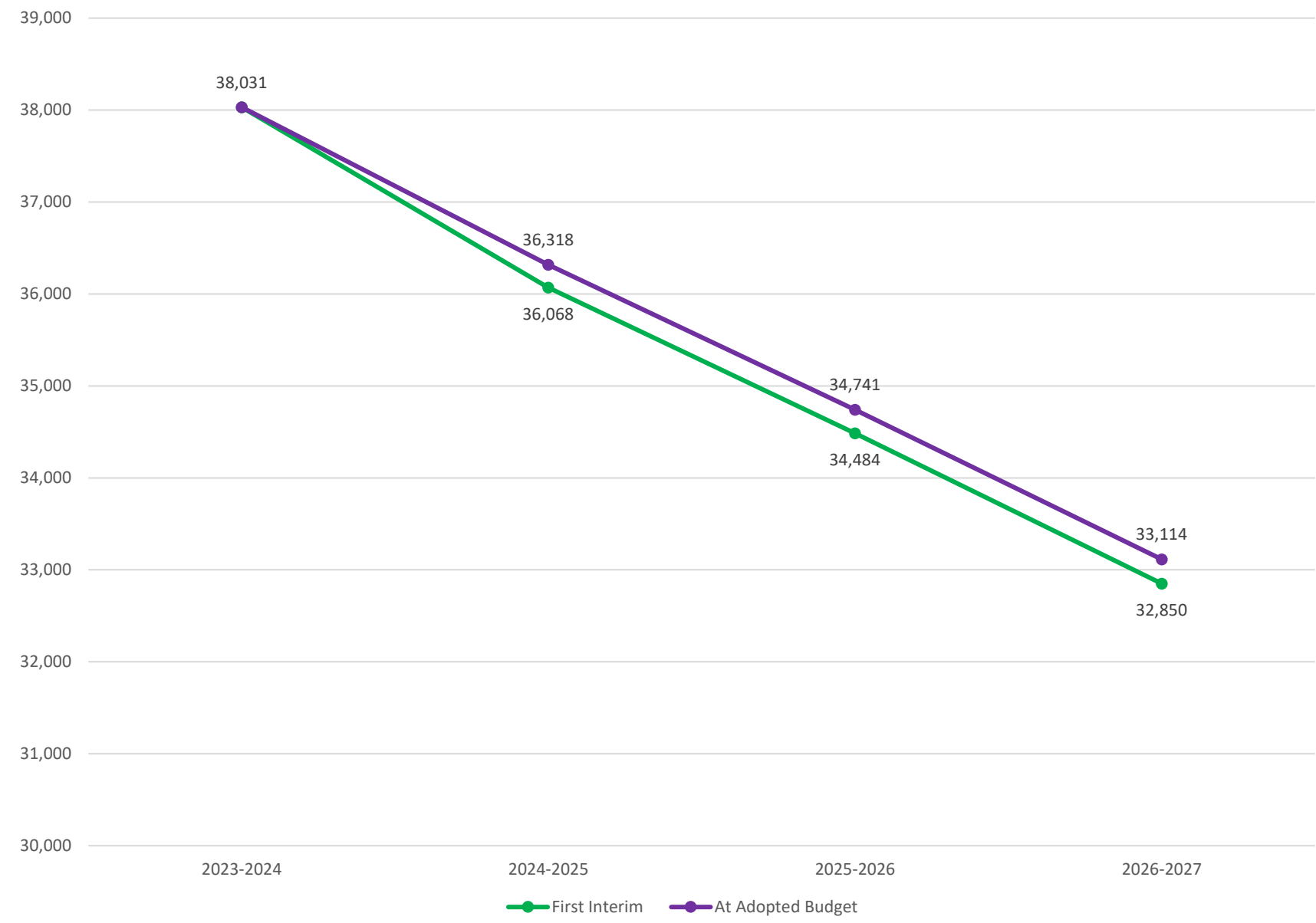
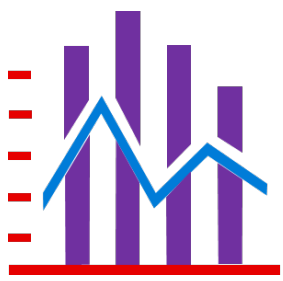


Source: CDE DataQuest
Includes ALA

← Actuals Projections →



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%





Enrollment

Source: CDE DataQuest
Non-Charter Enrollment

Orange County Unified School Districts

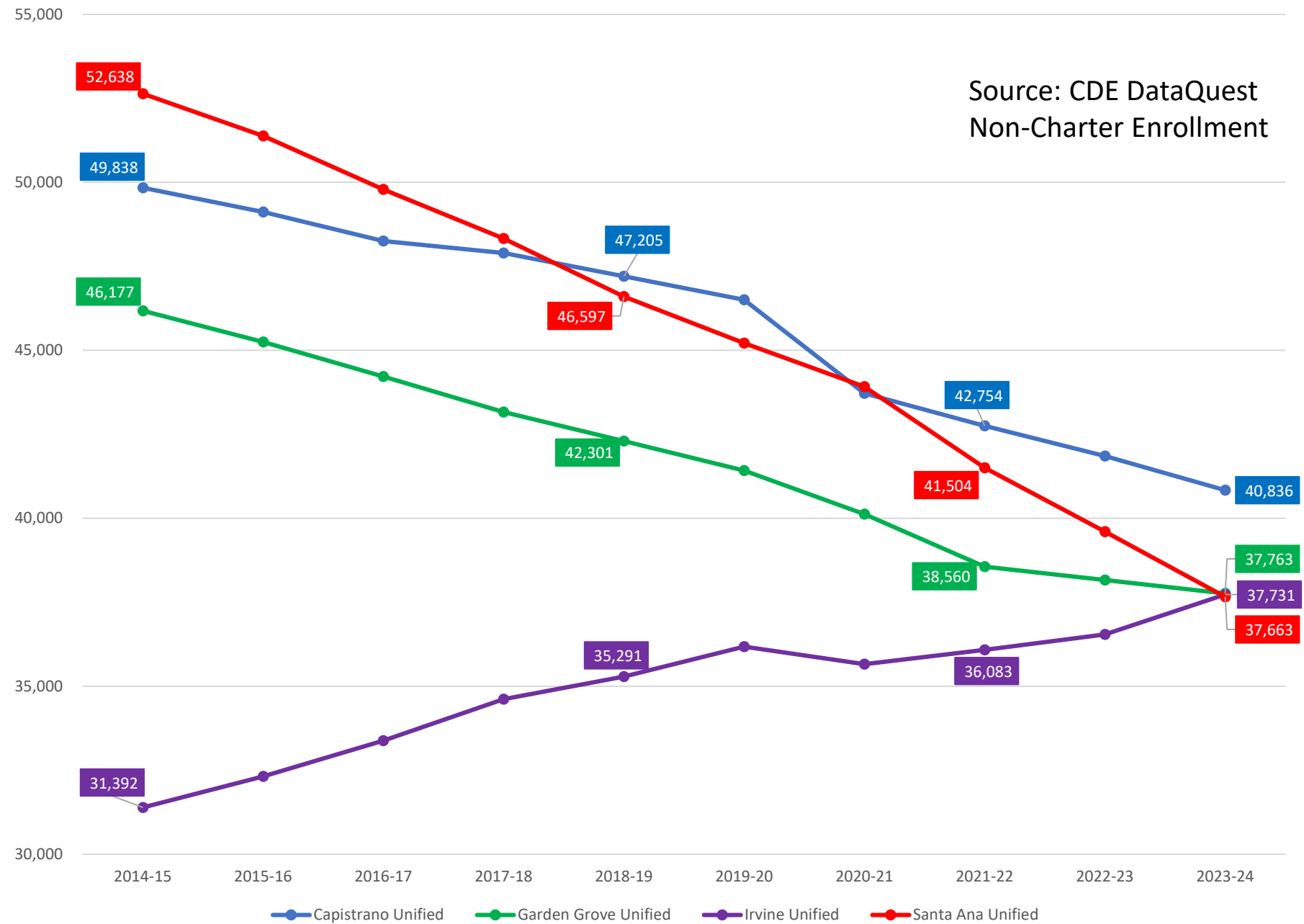
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Statewide	5,690,540	5,653,985	5,625,398	5,591,564	5,533,345	5,487,627	5,311,866	5,214,183	5,166,991	5,128,055	-9.9%
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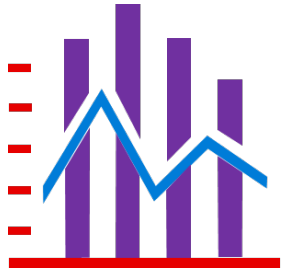
Enrollment



Source: CDE DataQuest
Non-Charter Enrollment



Revenue



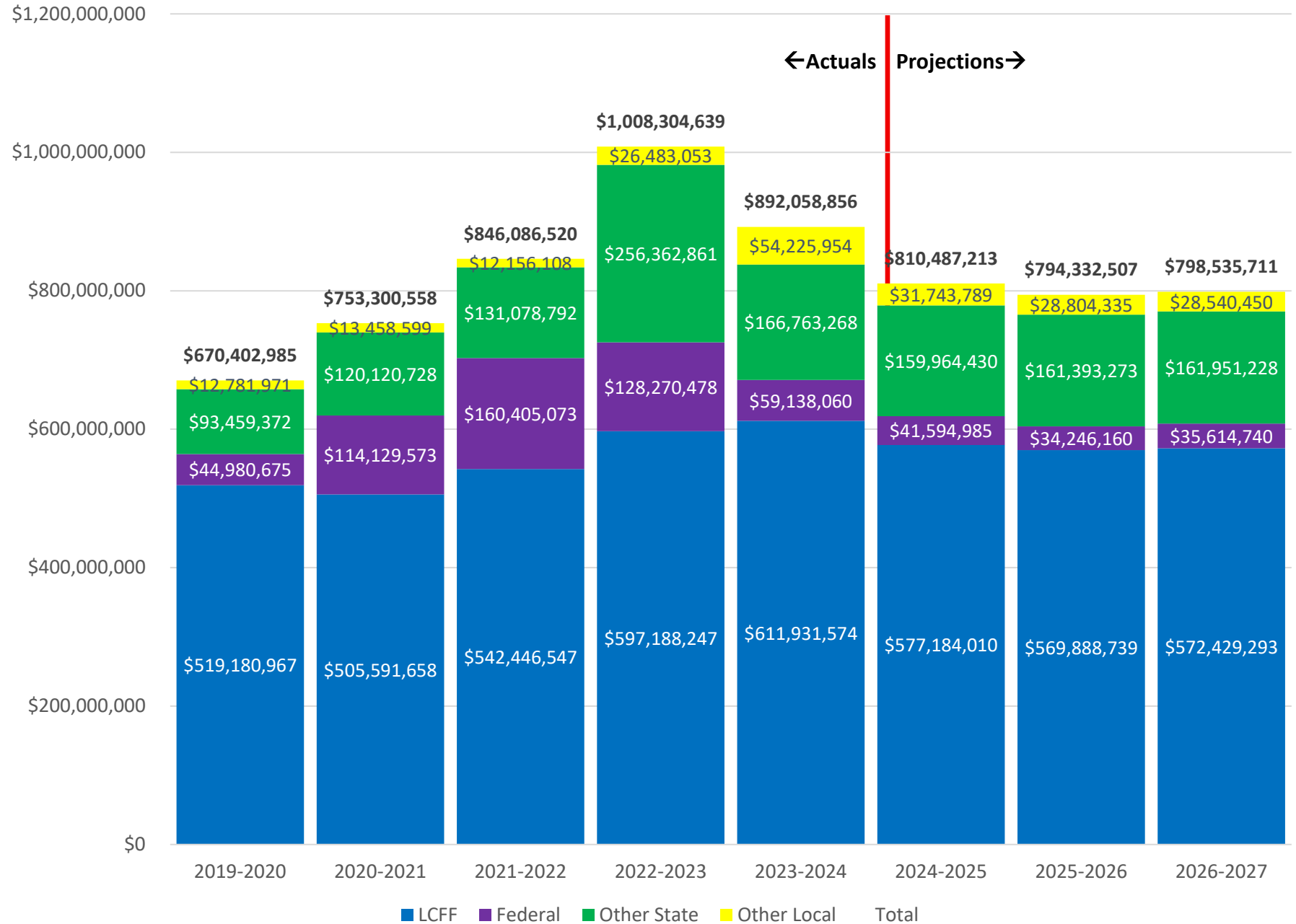
Revenue	2024-2025 Adopted Budget	2024-2025 First Interim	Variance Adopted -> First Interim
LCFF Sources	\$585,498,126	\$577,184,010	-1.4%
Federal Revenue	\$40,174,611	\$41,594,985	3.5%
Other State Revenue	\$159,776,388	\$159,964,430	0.1%
Other Local Revenue	\$33,421,695	\$31,743,789	-5.0%
Total	\$818,870,819	\$810,487,213	-1.0%

Variances

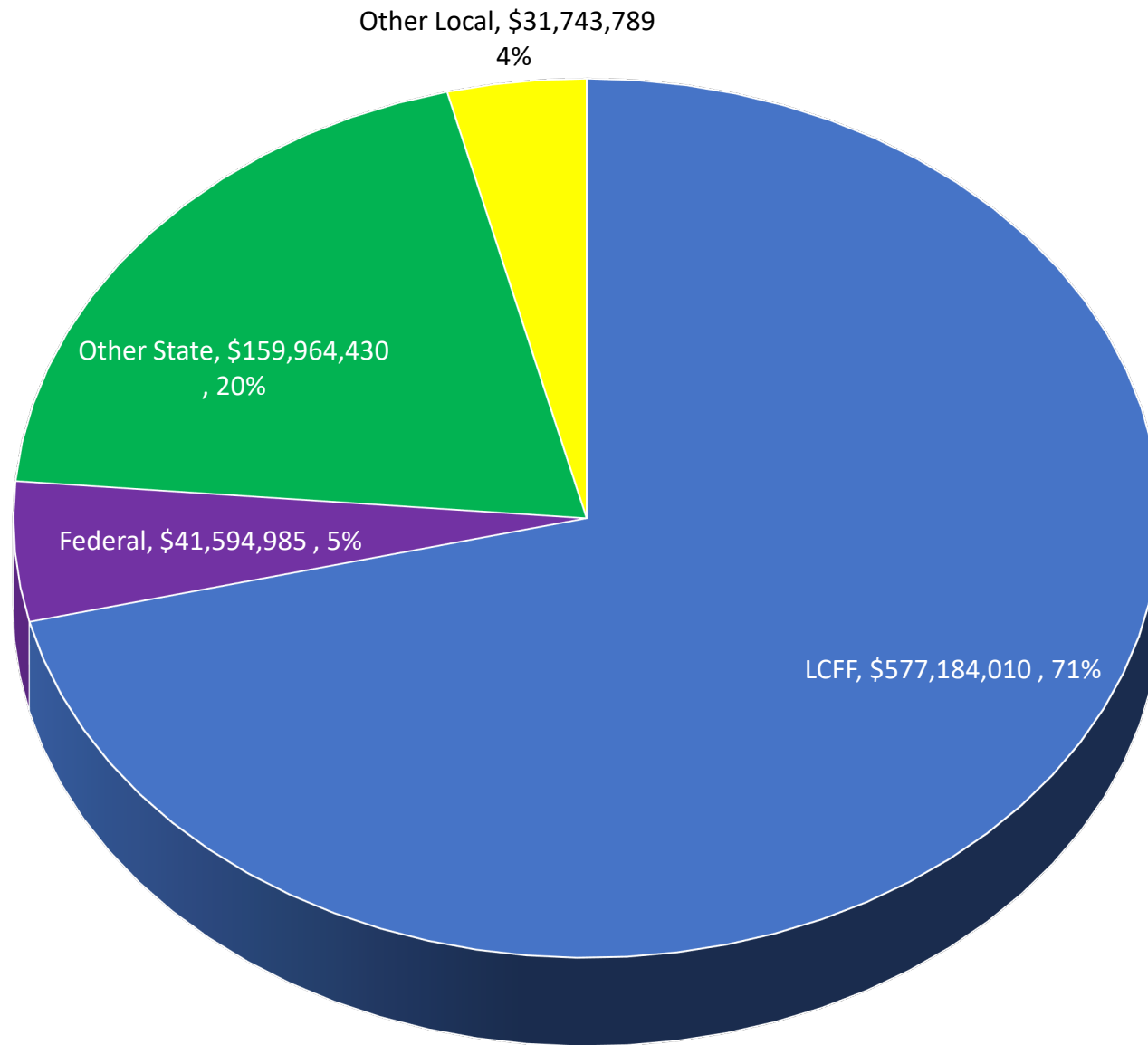
- LCFF
 - Unduplicated Pupil Count
 - Attendance Factor



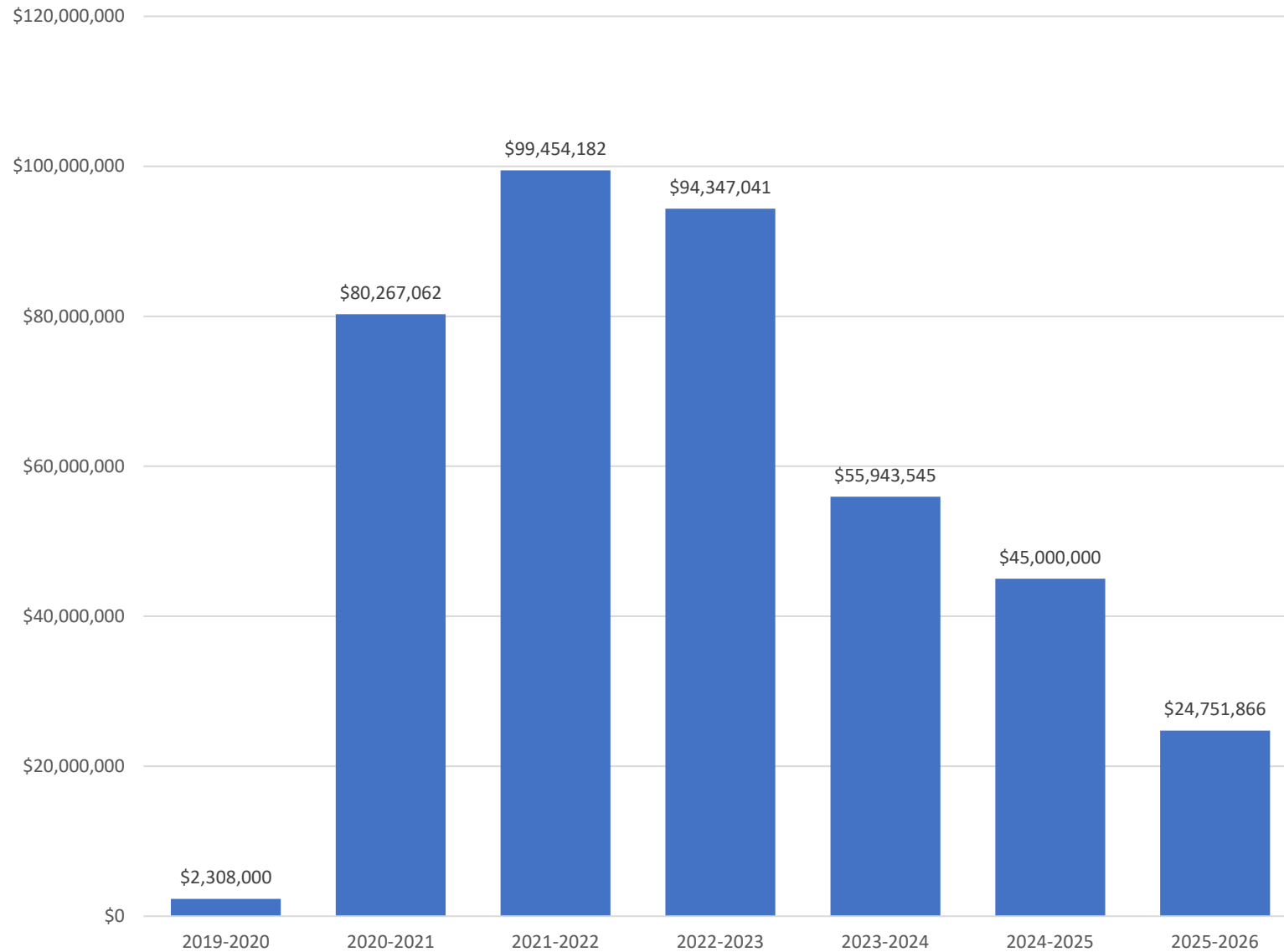
Revenue



Revenue



Revenue



Salaries & Benefits



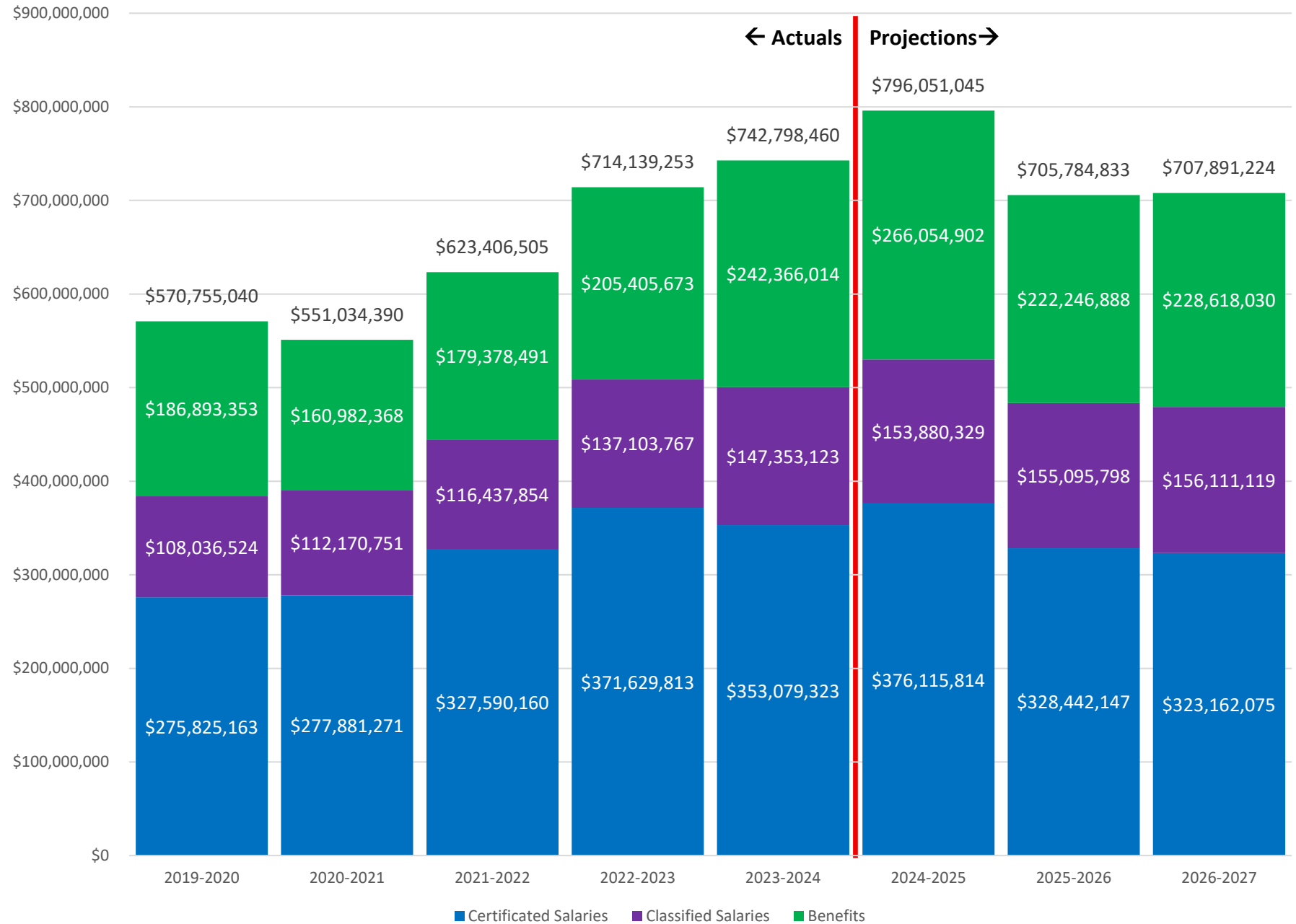
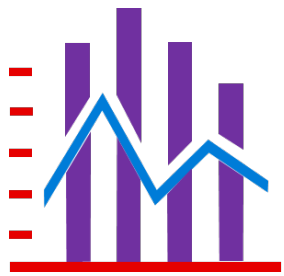
Expenditures	2024-2025 Adopted Budget	2024-2025 First Interim	Variance Adopted -> First Interim
Certificated Salaries	\$362,689,191	\$376,115,814	3.7%
Classified Salaries	\$150,594,413	\$153,880,329	2.2%
Employee Benefits	\$264,911,817	\$266,054,902	0.4%
Total	\$778,195,421	\$796,051,045	2.3%

Variances

- Certificated
 - Salary Increase
 - Unfilled Positions
- Classified
 - Filled vacancies
 - Paraprofessional Increases



Salaries & Benefits



Supplies, Services, & Capital Outlay



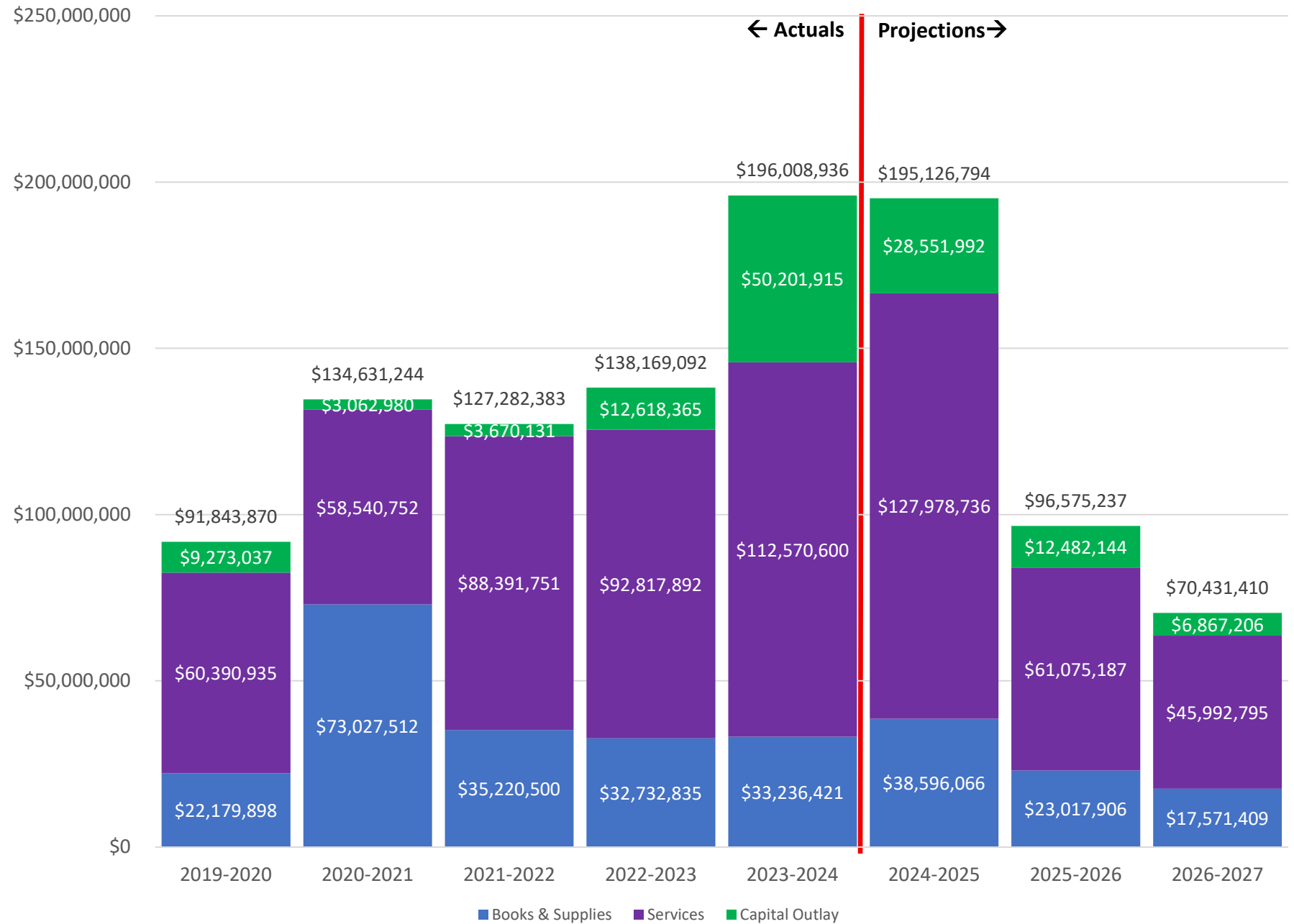
Expenditures	2024-2025 Adopted Budget	2024-2025 First Interim	Variance Adopted -> First Interim
Supplies	\$35,979,265	\$38,596,066	7.3%
Services	\$121,978,216	\$127,978,736	4.9%
Capital	\$23,854,865	\$28,551,992	19.7%
Other Outgo	\$4,021,447	\$4,091,447	1.7%
Transfers (Indirect/Direct)	-\$3,171,436	-\$3,270,019	3.1%
Total	\$182,662,357	\$195,948,222	7.3%

Variances

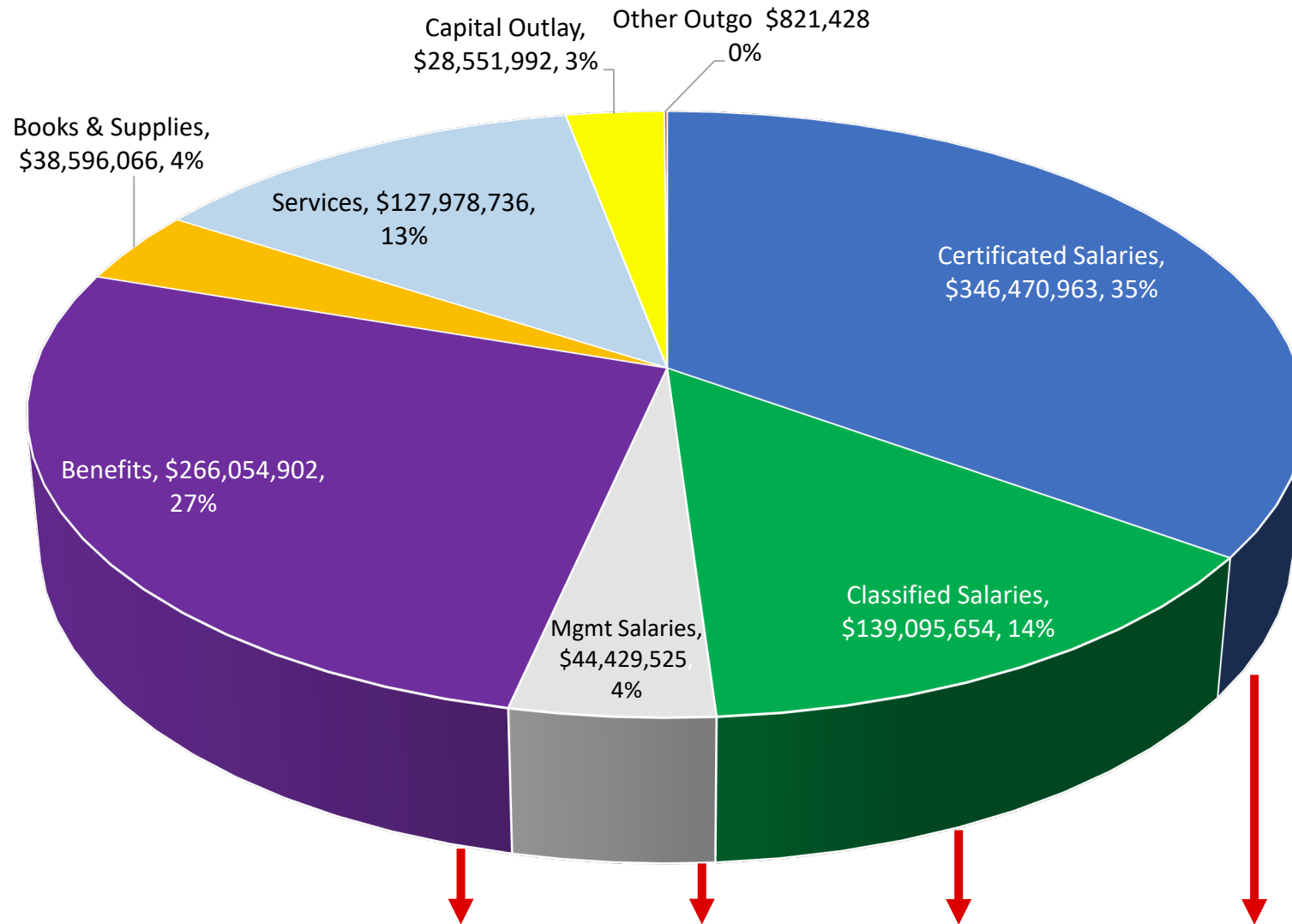
- Supplies
 - Carryover
- Services
 - Expanded Learning
- Capital Outlay
 - Expanded Learning Equipment



Supplies, Services, & Capital Outlay

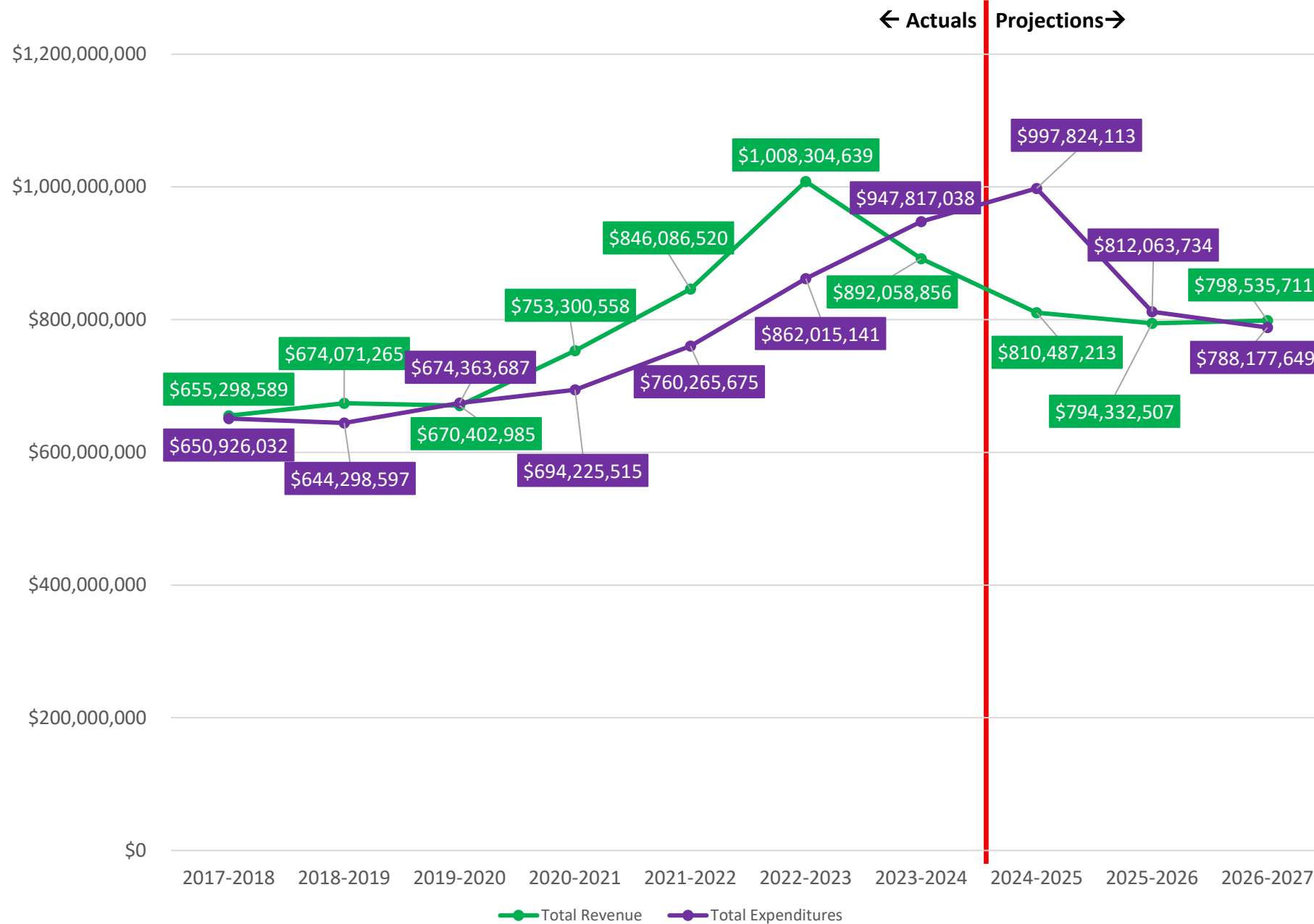


Expenditures

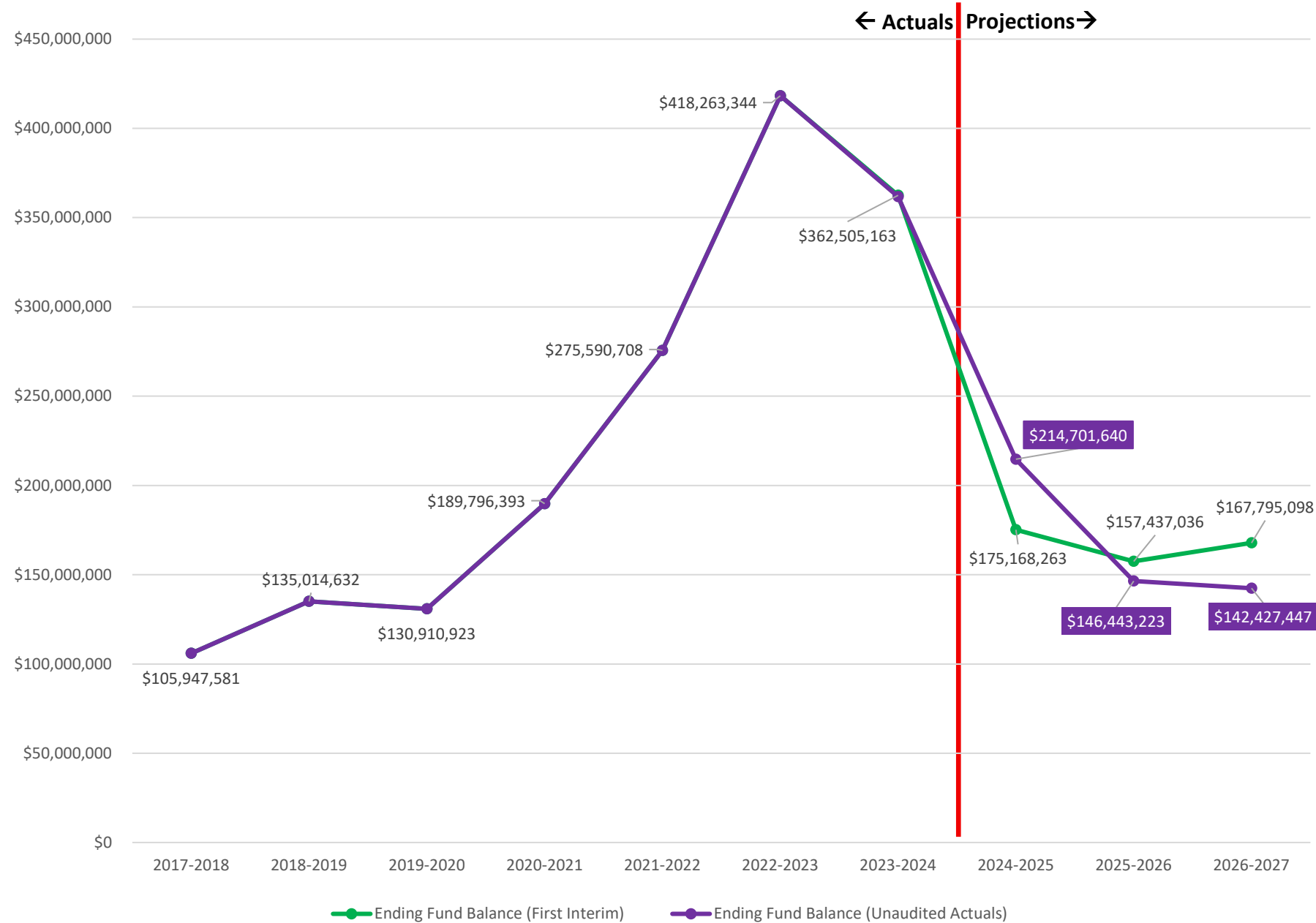


Salaries & benefits account for 80% of District expenditures (\$796M of the \$992M)

Total Revenue & Expenditures

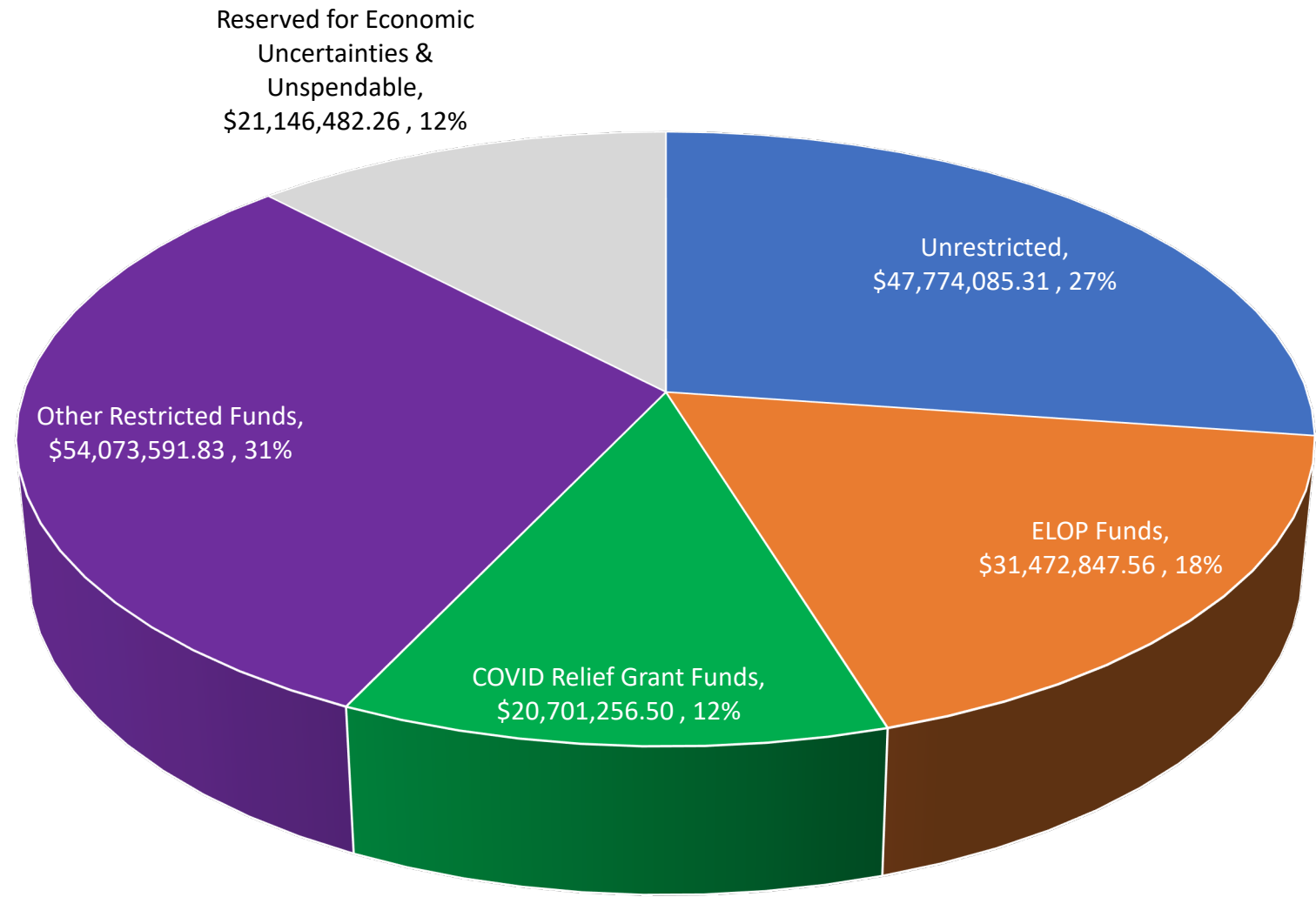
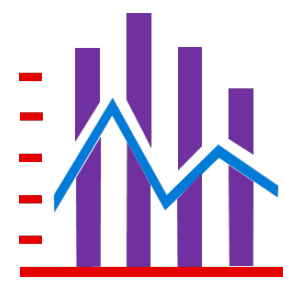


Ending Fund Balance



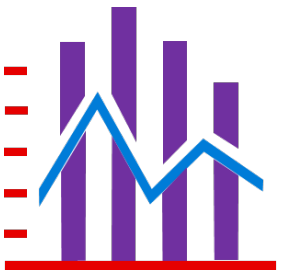


Ending Fund Balance

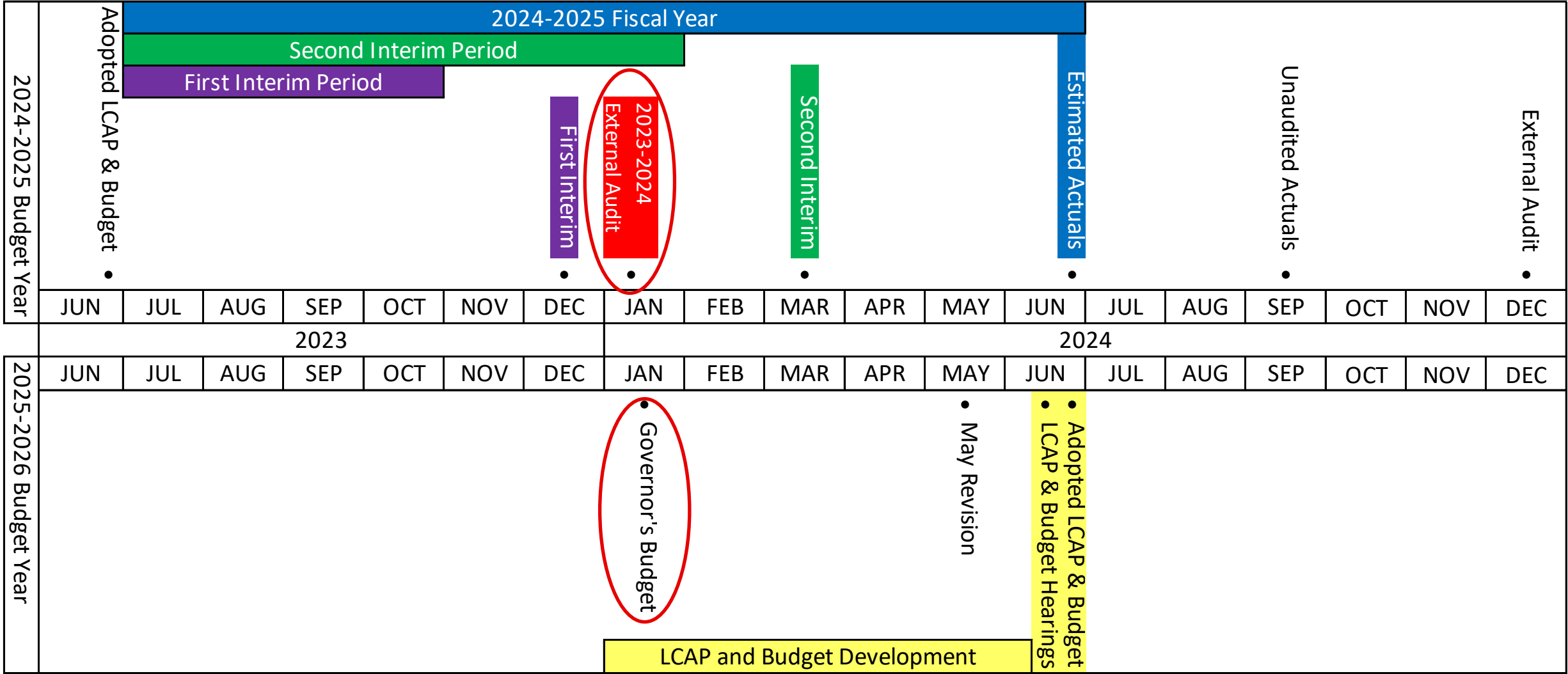


Next Steps

- Short Term
 - Review of Supplies, Services, and Capital Expenditures
 - Reductions in Deferred Maintenance Contributions
 - UPP Efforts in December and Early January
- Medium Term
 - Review of Utilities and Waste Management
 - Continued Review of Supplies, Services, and Capital Expenditures
- Long Term
 - Consideration of Solar Improvements for GF Savings
 - Continued Review of Supplies, Services, and Capital Expenditures



Budget Timeline



Budget Discussions

2024-2025 Budget Year	2024-2025 Fiscal Year													2025-2026 Fiscal Year												
	Second Interim Period																									
	First Interim Period						First Interim							Second Interim												
							1/15/2025							3/18/2025												
							Labor Partners							Labor Partners												
							1/26/2025							3/26/2025												
						Leadership							Leadership													
						12/18/2024							3/18/2025													
						Webinar							Webinar													
						12/19/2024							3/19/2025													
						Town Hall							Town Hall													
	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							
				Unaudited Actuals	10/9/2024																					
					Labor Partners																					
					9/25/2024																					
					Leadership																					
			Unaudited Actuals	9/30/2024																						
				Town Hall																						

Budget Discussions

2024-2025 Budget Year	2024-2025 Fiscal Year													2025-2026 Fiscal Year							
	Second Interim Period																				
	First Interim Period						First Interim							Second Interim							
							1/15/2025 Labor Partners							3/18/2025 Labor Partners							
							1/26/2025 Leadership							3/26/2025 Leadership							
						12/18/2024 Webinar							3/18/2025 Webinar								
						12/19/2024 Town Hall							3/19/2025 Town Hall								
	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 Labor Partners	✓																
				9/25/2024 Leadership	✓																
				9/30/2024 Town Hall	✓																



Thank you!

Questions?