

Santa Ana Unified School District Proposed 2023-2024 Budget

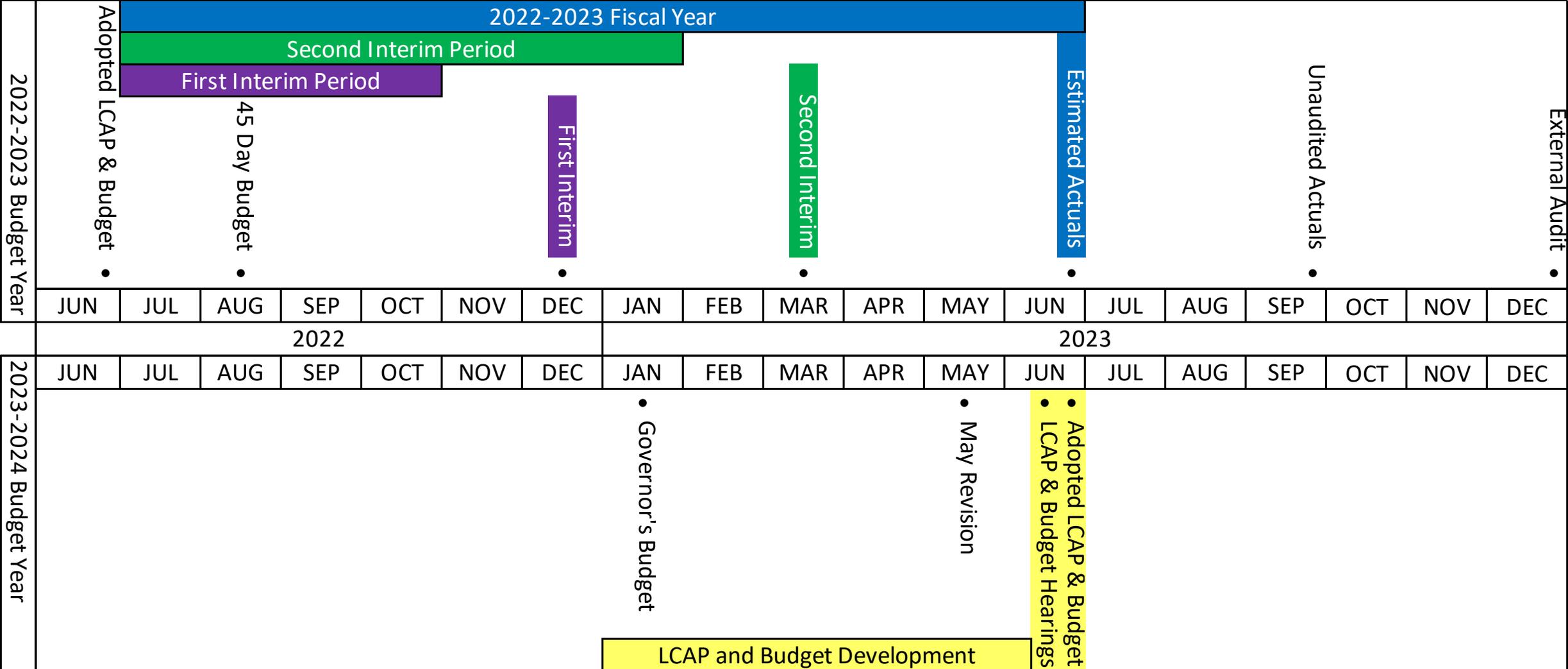
BOARD PRIORITY: Organizational
Efficiency & Effectiveness



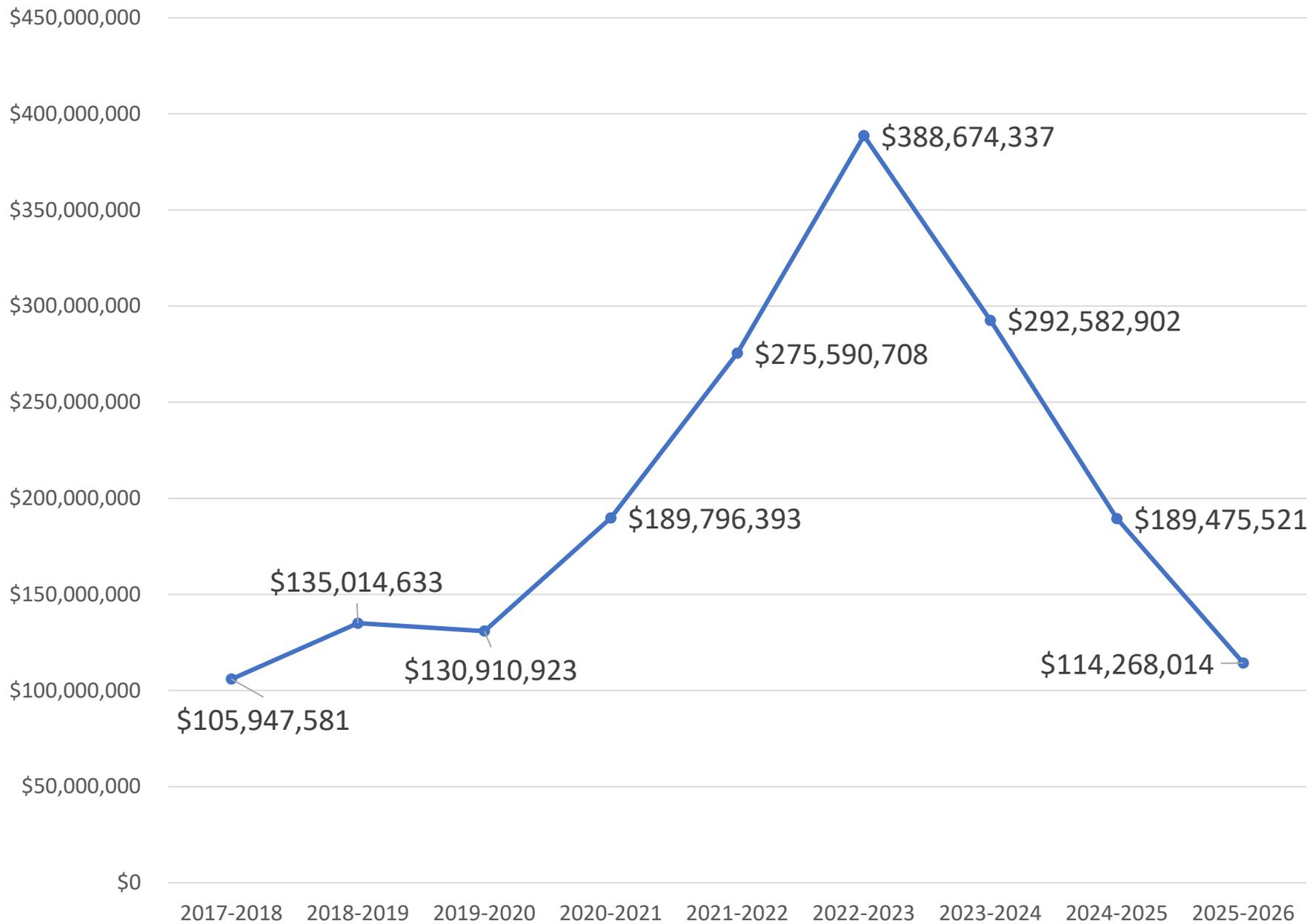
June 13, 2023



Budget Timeline



Ending Fund Balance

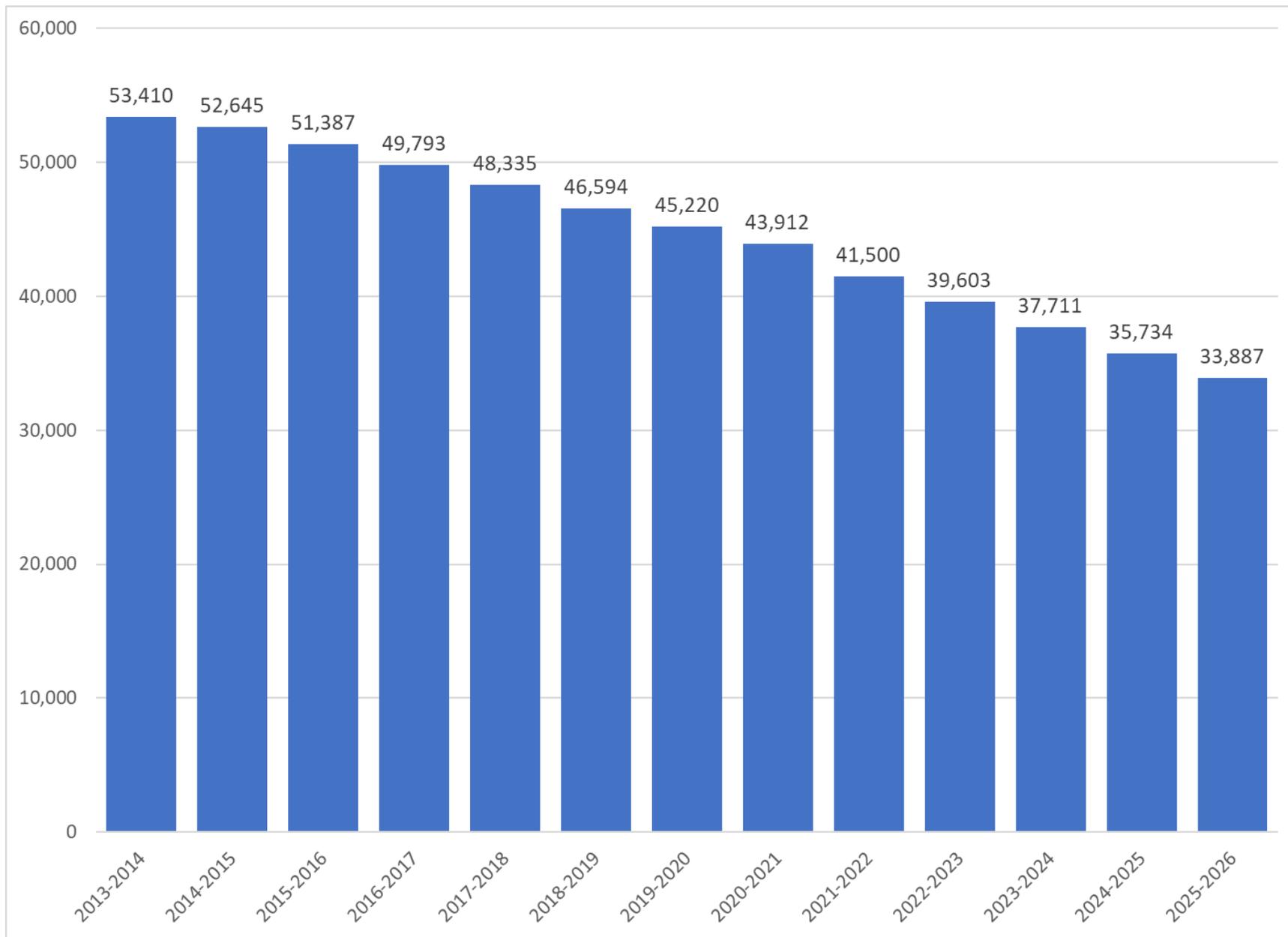


Revenue Assumptions: Multi Year Projections (MYP)

Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)	8.22%	3.94%	3.29%
District Enrollment	37,711	35,734	33,887
Average Daily Attendance (ADA)	34,921	33,103	31,405
Funded ADA (prior 3-year average)	40,205	37,271	34,958
Single Year Unduplicated Pupil Percentage (UPP)	87.00%	88.00%	89.00%
UPP Three-Year Average	83.67%	86.02%	87.96%



Enrollment



Revenue

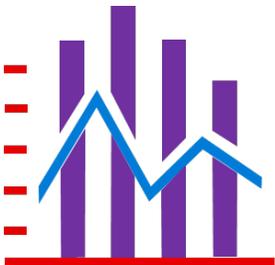
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
LCFF	\$510,195,821	\$523,573,705	\$519,180,967	\$505,591,658	\$542,446,547	\$597,911,281	\$600,394,753	\$597,161,591	\$585,651,951
Federal	\$49,359,584	\$44,448,893	\$45,122,465	\$114,129,573	\$160,405,073	\$138,273,445	\$52,478,028	\$38,818,764	\$38,818,764

LCFF

- Declines in enrollment are partially offset by COLA and increases in UPP in MYP.
- Focus on attendance and UPP in future years can help to further offset impact of declining enrollment.

Federal

- Increases in 2020-2021 through 2023-2024 are COVID relief grant funds.
 - ESSERs



Revenue

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Other State	\$87,992,301	\$95,451,302	\$93,459,372	\$120,120,728	\$131,078,792	\$234,514,826	\$146,311,916	\$110,841,245	\$110,841,245
Other Local	\$7,750,883	\$10,597,366	\$12,640,180	\$13,458,599	\$12,156,108	\$28,020,315	\$17,255,404	\$15,068,404	\$15,068,404

Other State

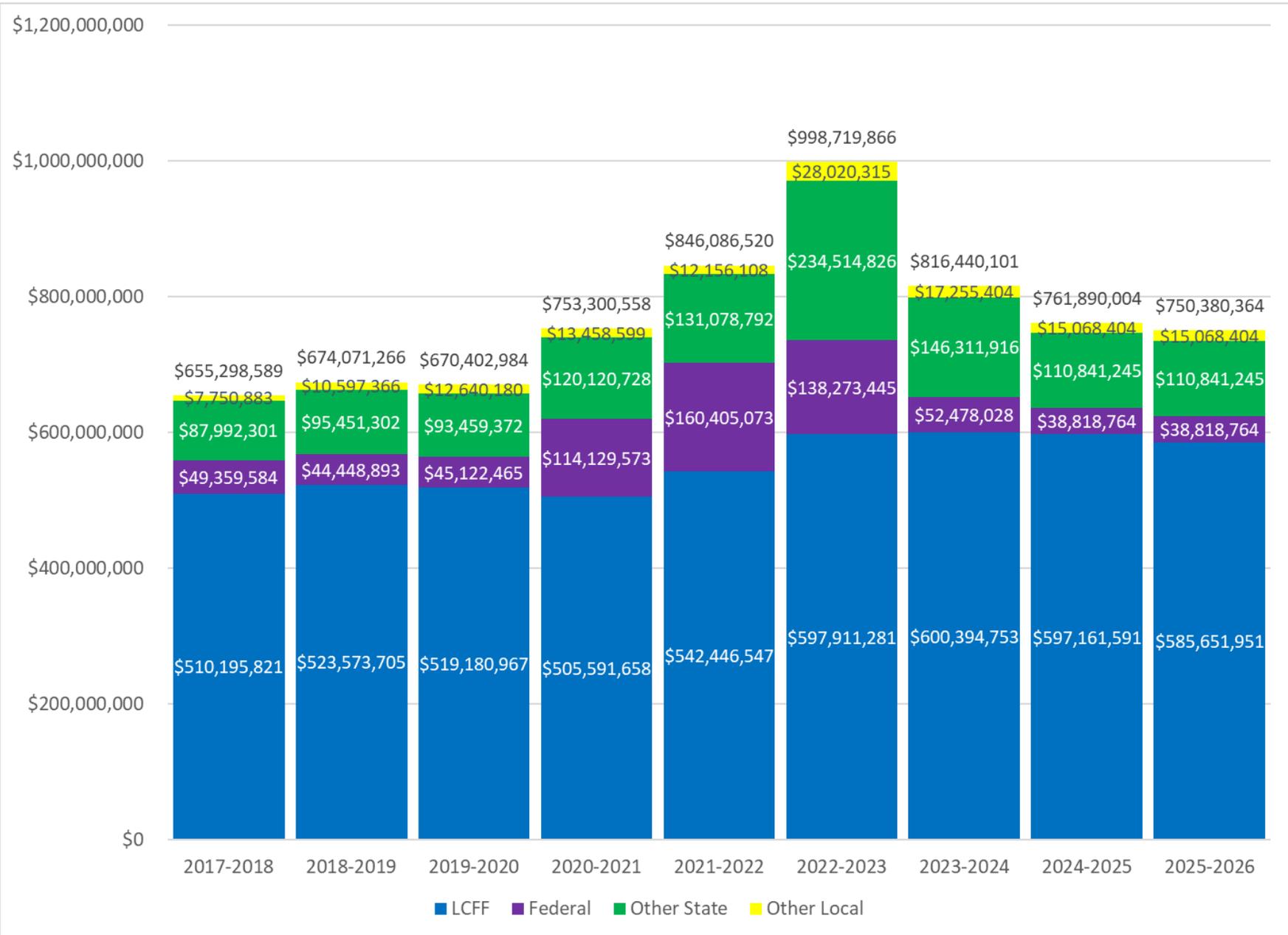
- Increases in 2020-2021 through 2023-2024 are COVID relief grant funds.

Other Local

- Increases in 2022-2023 and 2023-2024 are due to larger fund balances in the County Treasury
 - Interest
 - Fair market value
- Incremental decline starting in 2024-2025 is tied to decline in fund balance.



Revenue



Summary of COVID Relief Grant Funds

Resource	Allocation	Current Balance (Projected--End of 2022-2023)	2019-2020	2020-2021	2021-2022	2022-2023 (Projected)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Coronavirus Relief Fund	\$51,967,793	\$0	\$2,076,032	\$49,891,761							
ESSER I	\$14,508,488	\$0	\$229,465	\$5,834,779	\$8,444,244						
ESSER II	\$65,986,653	\$6,383,897		\$15,231,734	\$44,371,022						
ESSER III	\$145,485,773	\$33,985,158			\$45,058,372	\$66,442,243					
Expanded Learning Opportunities Grant	\$22,834,569	\$15,273,092			\$445,587	\$7,115,890					
Arts, Music, and Instructional Materials Discretionary Block	\$12,191,481	\$12,191,481									
Learning Recovery Emergency Block Grant	\$51,314,674	\$51,314,674									

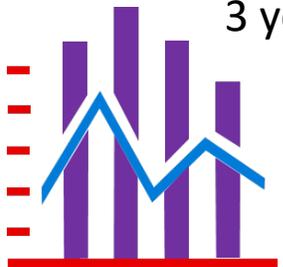


Salaries & Benefits

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Certificated Salaries	\$275,945,554	\$274,896,741	\$275,825,163	\$277,881,271	\$327,590,160	\$369,910,504	\$357,394,785	\$352,596,766	\$347,873,639
Classified Salaries	\$92,440,009	\$98,024,905	\$108,036,524	\$112,170,751	\$116,437,854	\$142,472,297	\$136,342,853	\$136,557,381	\$136,772,445

Certificated Salaries

- Significant increases in 2022 & 2023
 - Additional positions
 - Increases (both on & off-schedule)
- Incremental (attrition-based) decreases for all 3 years of the MYP



Classified Salaries

- Significant increases in 2022 & 2023
 - Additional positions
 - Increases (both on & off-schedule)
- Incremental step & column increases in MYP

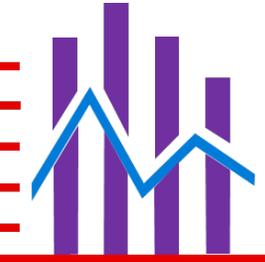


Salaries & Benefits

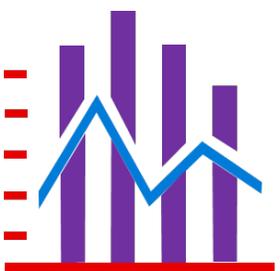
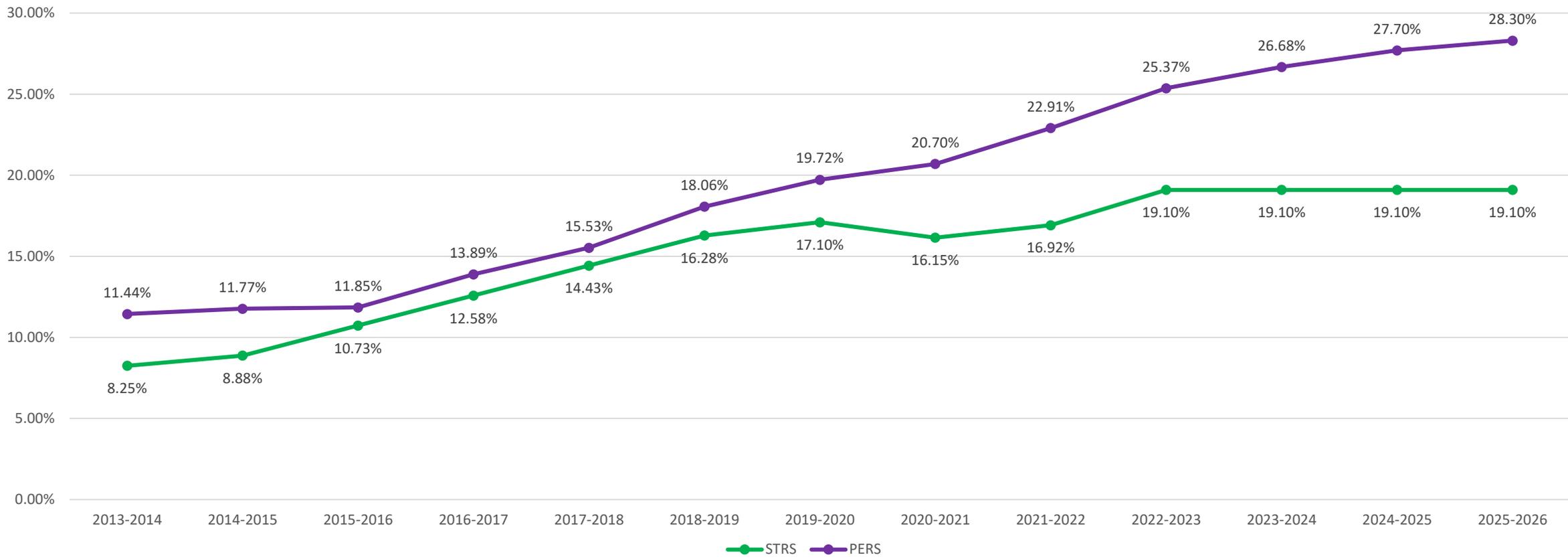
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Salaries	\$368,385,563	\$372,921,646	\$383,861,687	\$390,052,022	\$444,028,014	\$512,382,801	\$493,737,638	\$489,154,146	\$484,646,084
Benefits	\$156,702,249	\$166,177,563	\$186,893,353	\$160,982,368	\$179,378,491	\$211,088,455	\$236,234,382	\$246,430,605	\$247,818,416
Total	\$525,087,812	\$539,099,209	\$570,755,040	\$551,034,390	\$623,406,505	\$723,471,257	\$729,972,019	\$735,584,751	\$732,464,500

Benefits

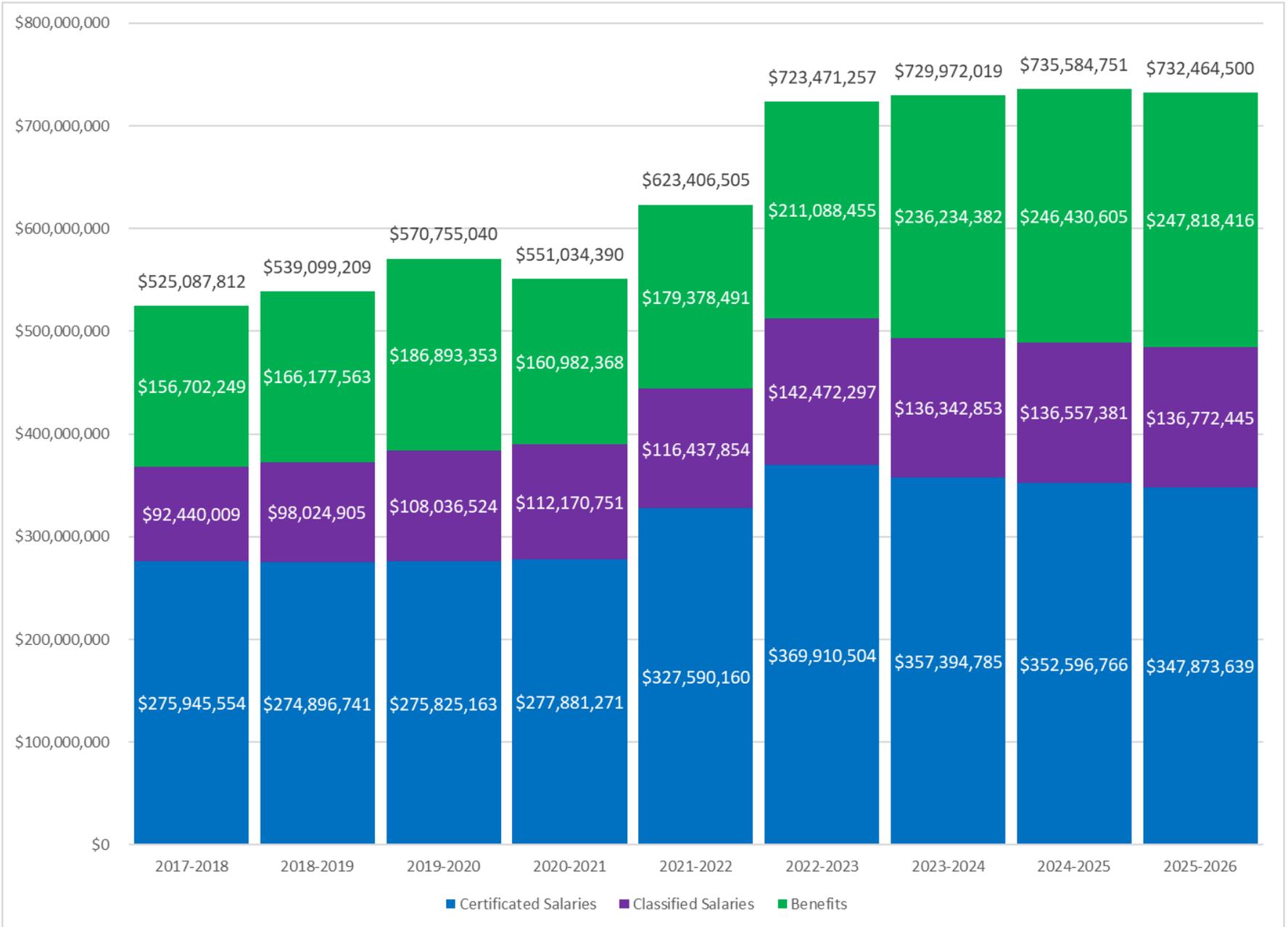
- Significant increases due to increases in STRS & PERS contributions
- Significant increases in health & welfare contributions



STRS & PERS Employer Contribution Rates



Salaries & Benefits



Supplies, Services, and Capital Outlay

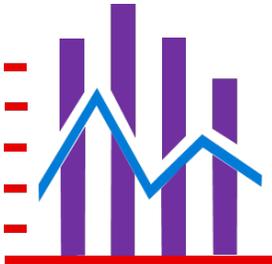
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Supplies	\$38,618,935	\$24,347,187	\$22,179,898	\$73,027,512	\$35,220,500	\$37,724,448	\$57,142,196	\$39,347,745	\$23,221,768
Services	\$58,355,809	\$66,658,234	\$60,390,935	\$58,540,752	\$88,391,751	\$98,686,982	\$101,271,253	\$78,786,878	\$58,489,485

Supplies

- Fluctuations are due to COVID-related spending.
- Incremental decreases in the MYP as the one-time funds are spent down.

Services

- Fluctuations are due to COVID-related spending.
- There is also a significant increase in transportation costs.
- Incremental decreases in the MYP as the one-time funds are spent down.

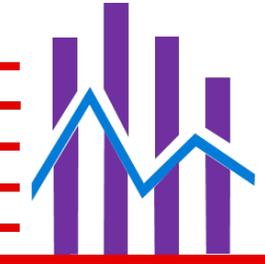


Supplies, Services, and Capital Outlay

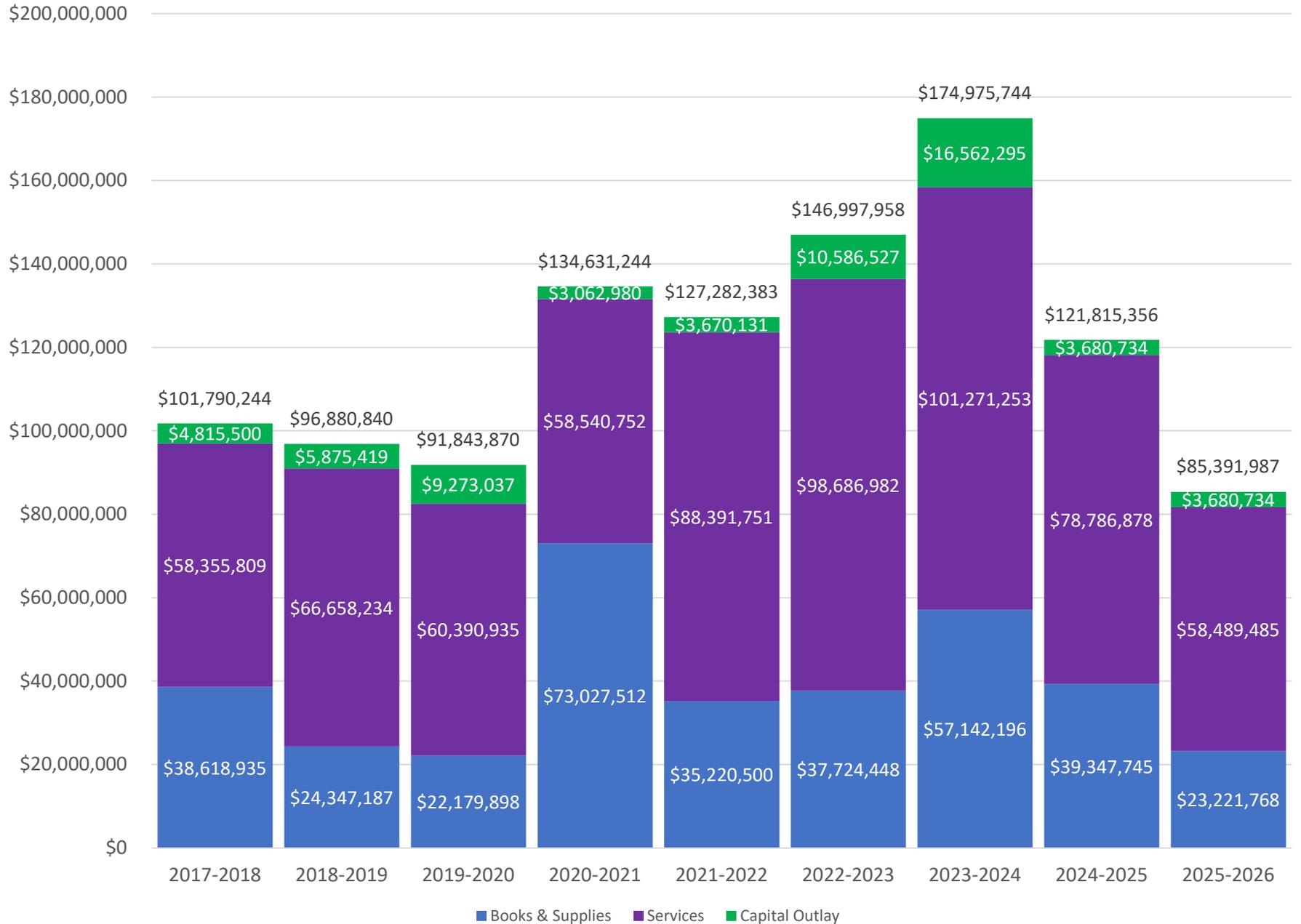
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Capital	\$4,815,500	\$5,875,419	\$9,273,037	\$3,062,980	\$3,670,131	\$10,586,527	\$16,562,295	\$3,680,734	\$3,680,734

Capital Outlay

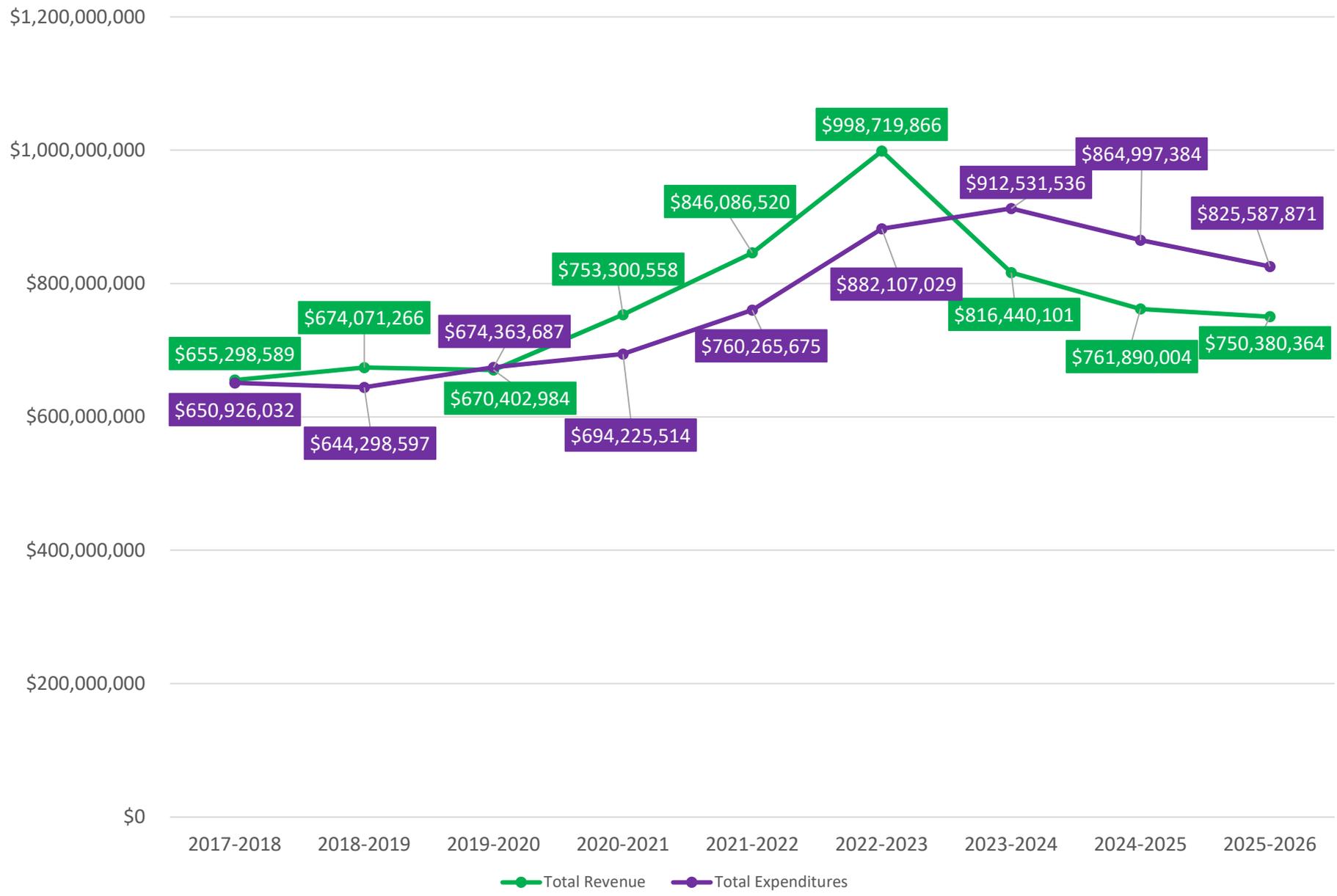
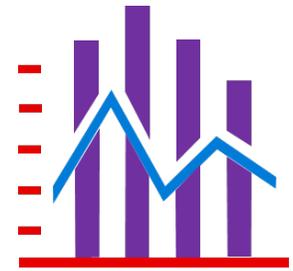
- Increase in 2022-2023 is due to capital facilities projects
 - HVAC
 - E-rate purchases
 - Nutrition Services infrastructure
- Increase in 2023-2024 is due to HVAC project.



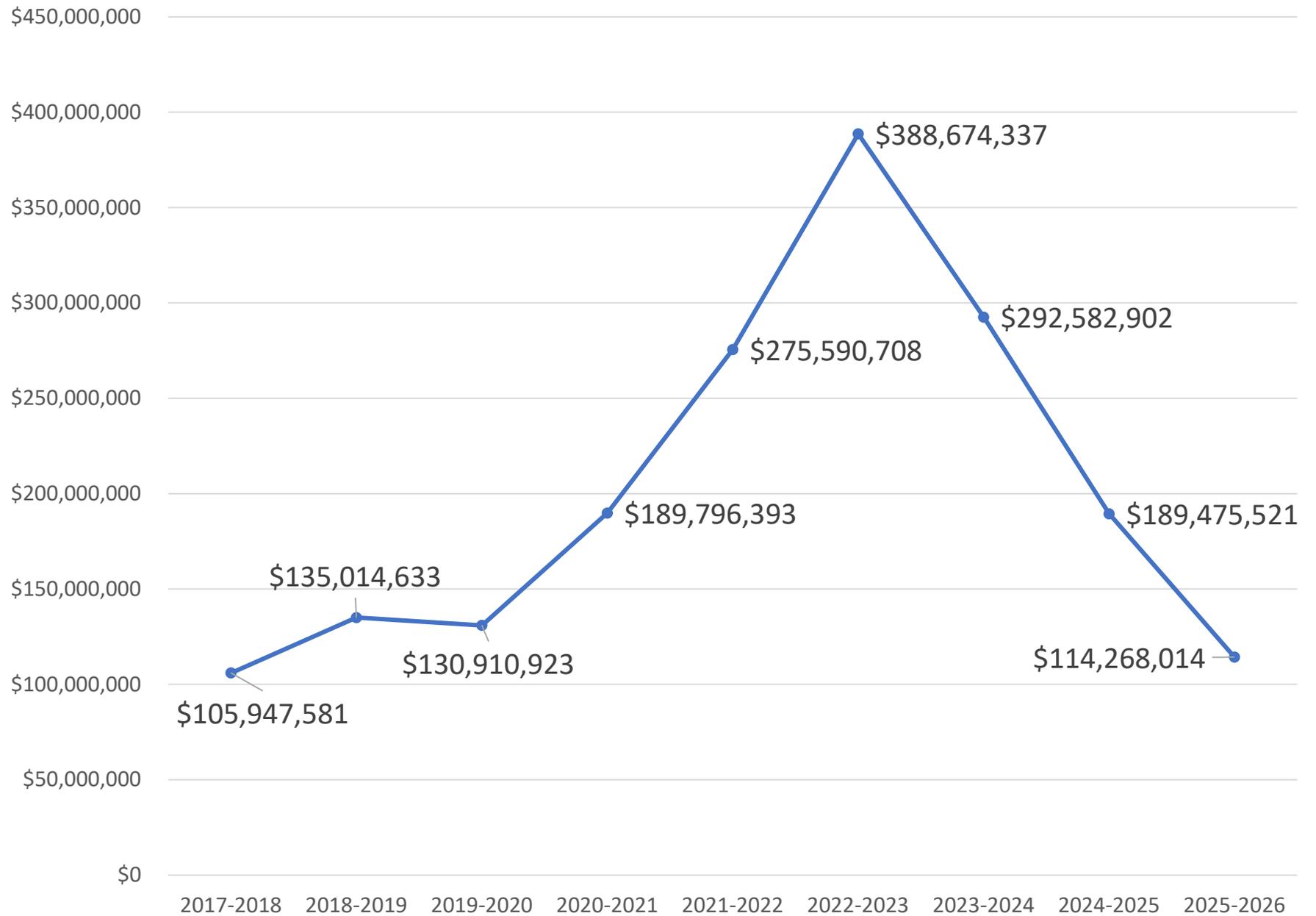
Supplies, Services & Capital Outlay



Total Revenue & Expenditures

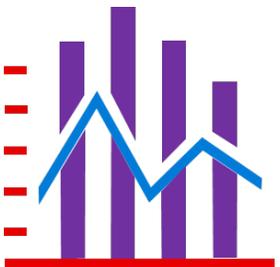


Ending Fund Balance



Long-term Economic Pressures on General Fund

- Declining Enrollment
- End of One-Time Funds
- General Fund Contributions to Programs
- Deferred Maintenance/Facilities Needs



Other Funds 2022-2023



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	\$2,095,209	\$2,254,072	\$2,097,339	\$2,251,942
09	Charter Schools Special Revenue Fund (ALA)	\$1,986,274	\$7,916,601	\$6,900,016	\$3,002,859
12	Child Development Fund	\$1,241,937	\$19,484,541	\$19,434,867	\$1,291,612
13	Cafeteria Fund	\$14,125,530	\$37,849,210	\$44,800,012	\$7,174,729
14	Deferred Maintenance Fund	\$7,422,328	\$1,130,598	\$1,506,474	\$7,046,451
17	Special Reserve for Other Than Capital Outlay Projects	\$1,214,025	\$45,663	\$0	\$1,259,689
20	Special Reserve for Postemployment Benefits	\$325,833	\$12,677	\$0	\$338,510
21	Building Fund	\$32,105,348	\$102,902,668	\$92,907,606	\$42,100,409
25	Capital Facilities Fund	\$37,982,028	\$13,252,256	\$4,699,722	\$46,534,562
35	Special Reserve Fund for Capital Outlay	\$3,799,646	\$44,188,577	\$19,149,707	\$28,838,517
40	County School Facilities Fund	\$8,167,466	\$4,973,170	\$5,036,714	\$8,103,922
49	Capital Project Fund for Blended Component Units	\$439,597	\$22,011	\$179	\$461,429
51	Bond Interest & Redemption Fund	\$40,573,851	\$28,264,201	\$28,923,777	\$39,914,275
56	Debt Service Fund	\$38,392	\$7,869,098	\$7,793,221	\$114,268
67	Self-Insurance Fund	\$21,562,431	\$6,629,530	\$20,983,289	\$7,208,673
71	Retiree Benefit Fund	\$38,595,946	\$267	\$9	\$38,596,204

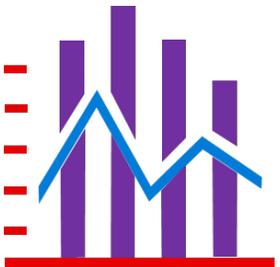
Other Funds 2023-2024



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	\$2,251,942	\$2,366,776	\$2,202,206	\$2,416,511
09	Charter Schools Special Revenue Fund (ALA)	\$3,002,859	\$5,646,839	\$6,258,920	\$2,390,778
12	Child Development Fund	\$1,291,612	\$18,706,030	\$18,691,030	\$1,306,612
13	Cafeteria Fund	\$7,174,729	\$36,492,667	\$42,552,169	\$1,115,227
14	Deferred Maintenance Fund	\$7,046,451	\$10,000,000	\$11,001,500	\$6,044,951
17	Special Reserve for Other Than Capital Outlay Projects	\$1,259,689	\$26,000	\$0	\$1,285,689
20	Special Reserve for Postemployment Benefits	\$338,510	\$7,400	\$0	\$345,910
21	Building Fund	\$42,100,409	\$50,000	\$28,316,848	\$13,833,562
25	Capital Facilities Fund	\$46,534,562	\$8,000,711	\$2,472,656	\$52,062,617
35	Special Reserve Fund for Capital Outlay	\$28,838,517	\$400,000	\$4,901,959	\$24,336,558
40	County School Facilities Fund	\$8,103,922	\$1,584,960	\$3,033,474	\$6,655,408
49	Capital Project Fund for Blended Component Units	\$461,429	\$0	\$600	\$460,829
51	Bond Interest & Redemption Fund	\$39,914,275	\$6,066,784	\$30,596,703	\$15,384,356
56	Debt Service Fund	\$114,268	\$7,861,550	\$7,861,550	\$114,268
67	Self-Insurance Fund	\$7,208,673	\$23,582,254	\$21,815,935	\$8,974,992
71	Retiree Benefit Fund	\$38,596,204	\$0	\$9	\$38,596,195

Next Steps

- 45 Day Budget?
 - If Block Grants are Restored
- Position Control Analysis
 - Multi-Year
 - Impact of End of One-Time Funds
- Budget Study Session
- Facilities Study Session
- Strategic Plans





Thank you!

Questions?