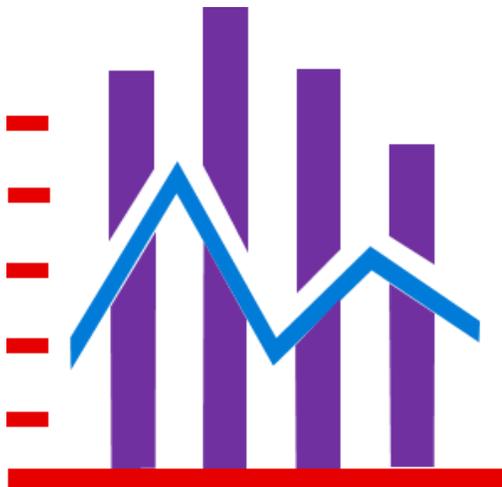


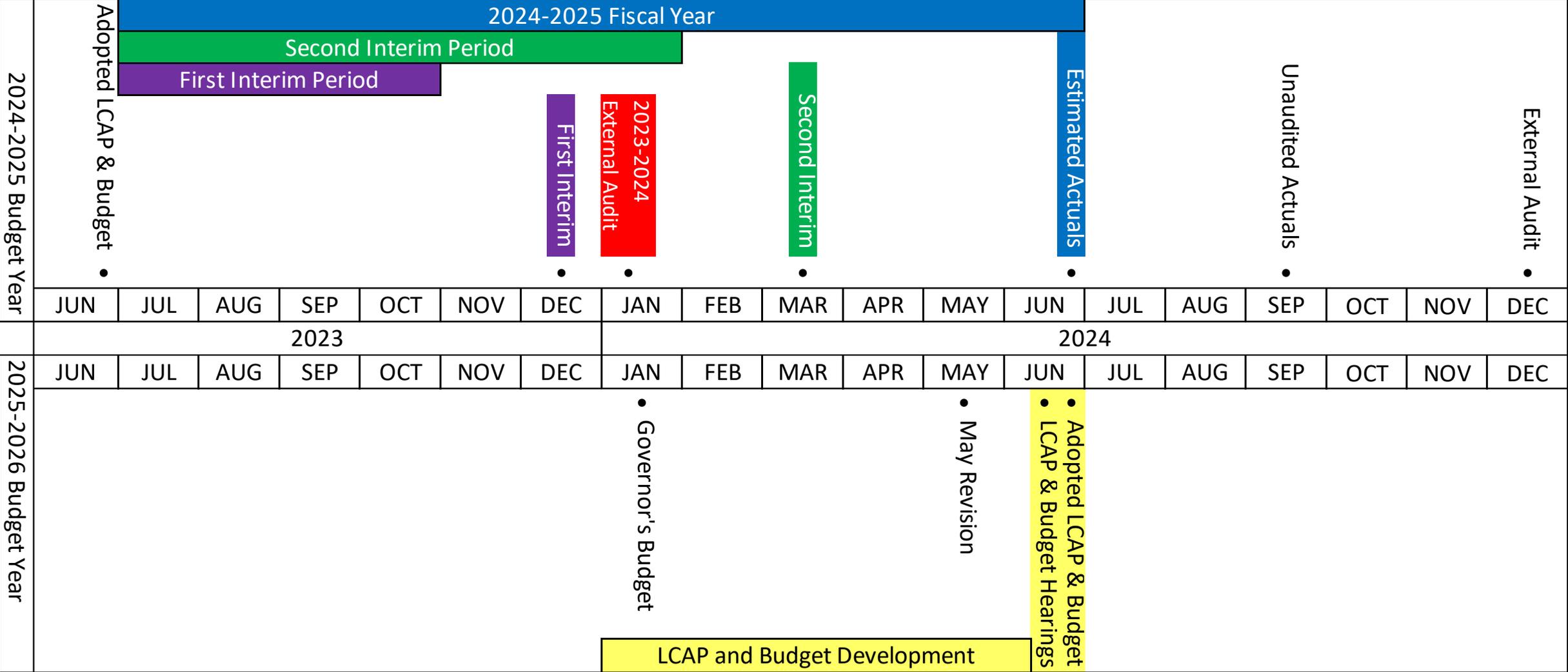
Santa Ana Unified School District 2024-2025 First Interim Report

BOARD PRIORITY: Organizational
Efficiency & Effectiveness

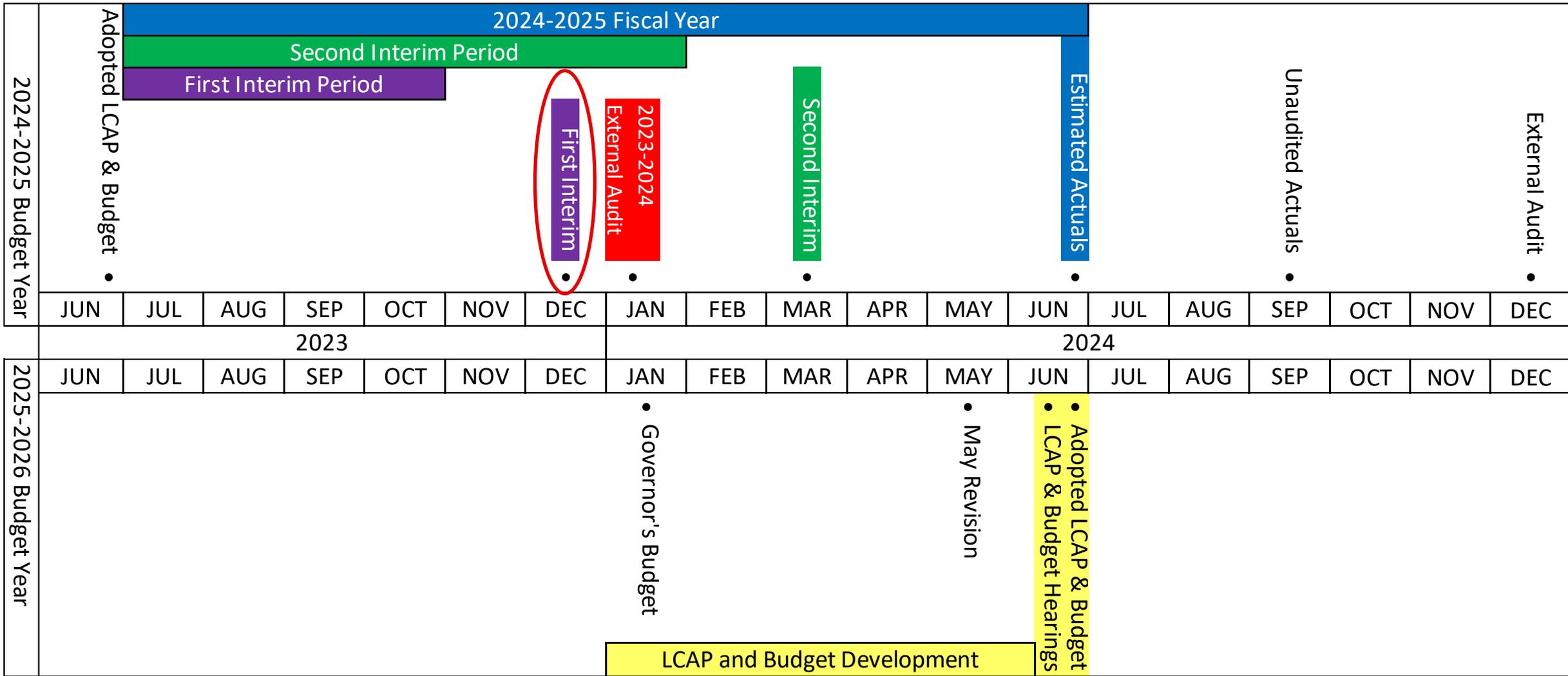
December 17, 2024



Budget Timeline



Budget Timeline



Interim Budget Reports



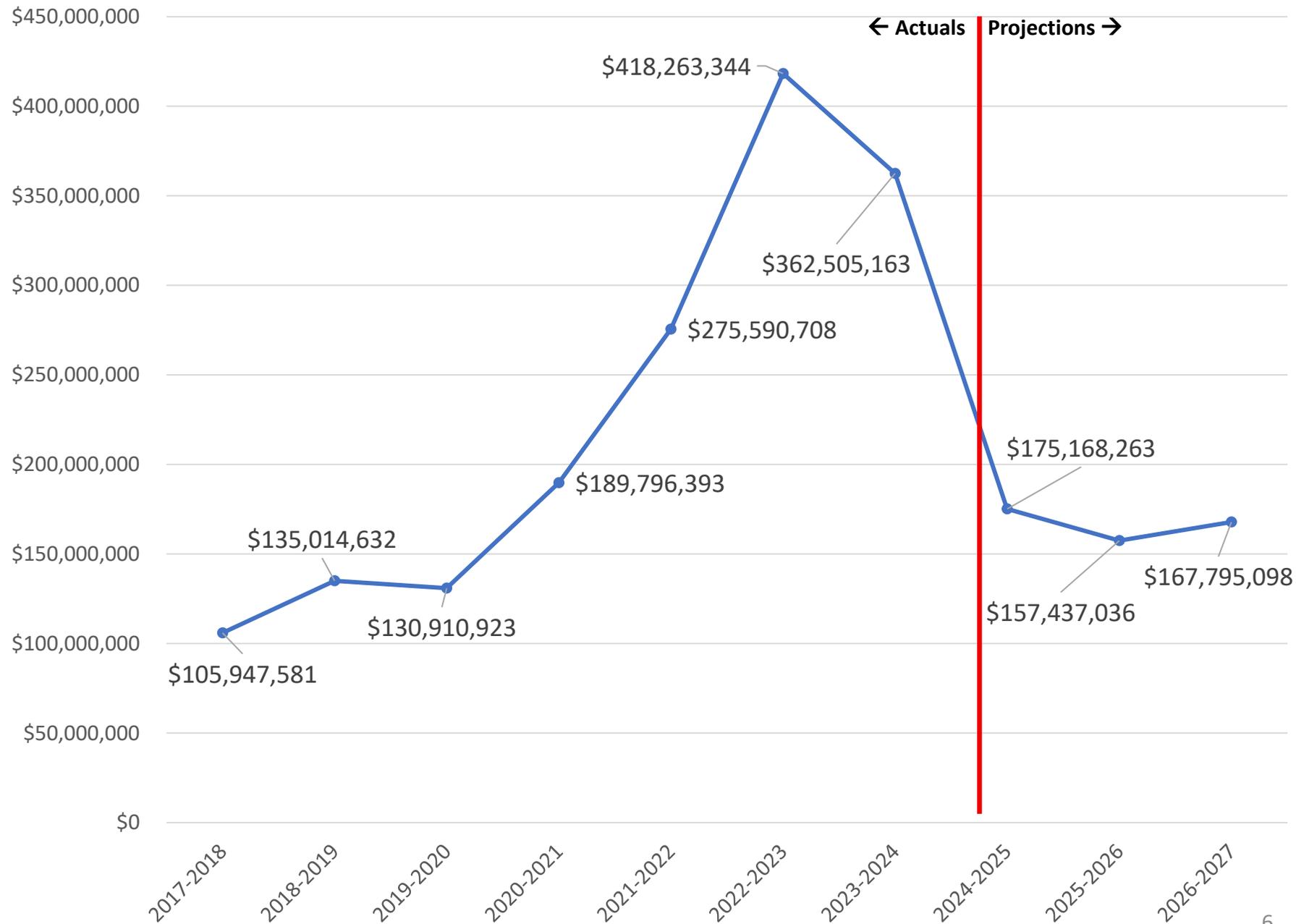
- Positive Certification
 - The District **WILL** meet its financial obligations for the current and two subsequent fiscal years.
- Qualified Certification
 - The District **MAY NOT** meet its financial obligations for the current or two subsequent fiscal years.
- Negative Certification
 - The District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

Interim Budget Reports

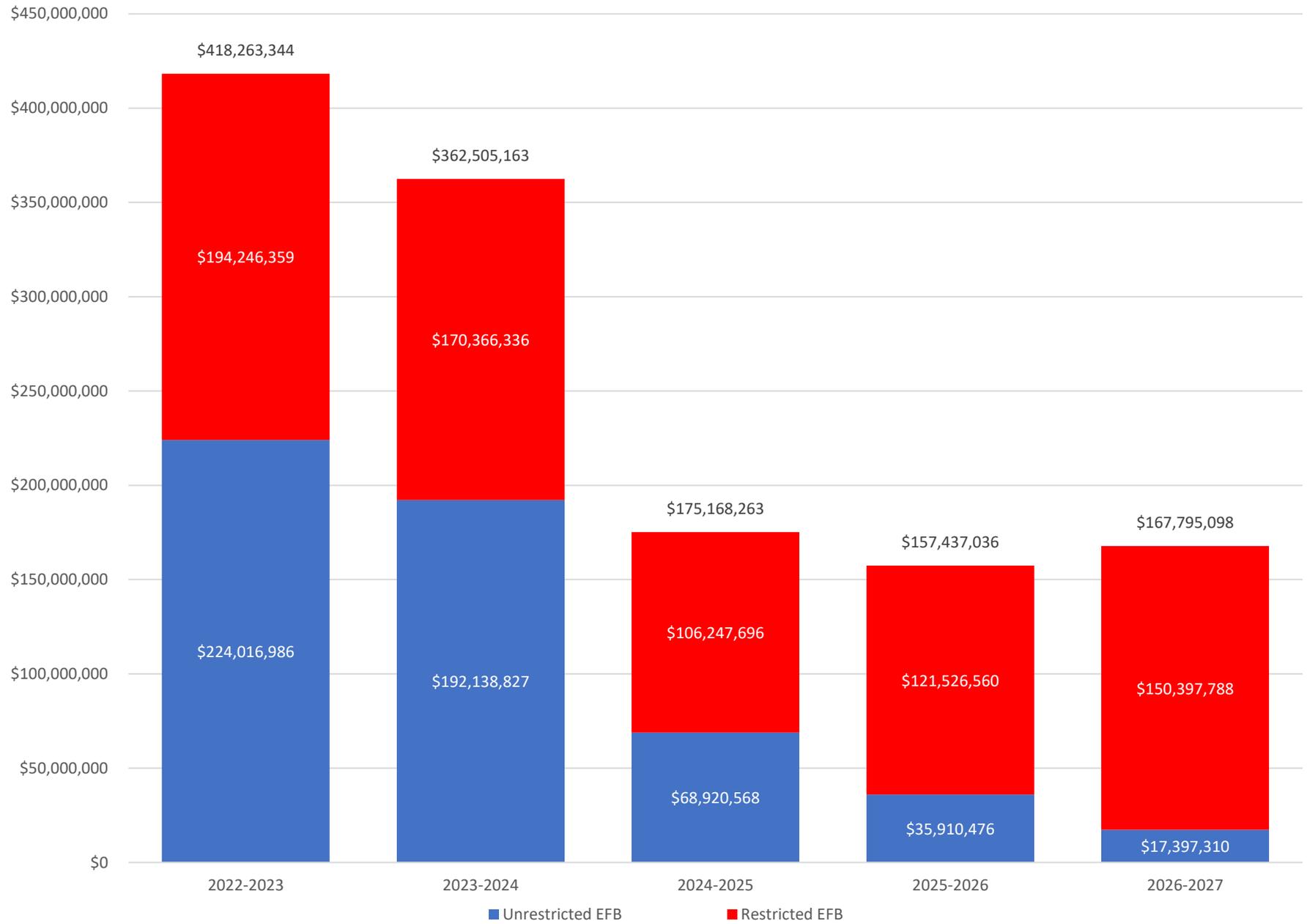


- Positive Certification
 - The District **WILL** meet its financial obligations for the current and two subsequent fiscal years.
- Qualified Certification
 - The District **MAY NOT** meet its financial obligations for the current or two subsequent fiscal years.
- Negative Certification
 - The District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

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%

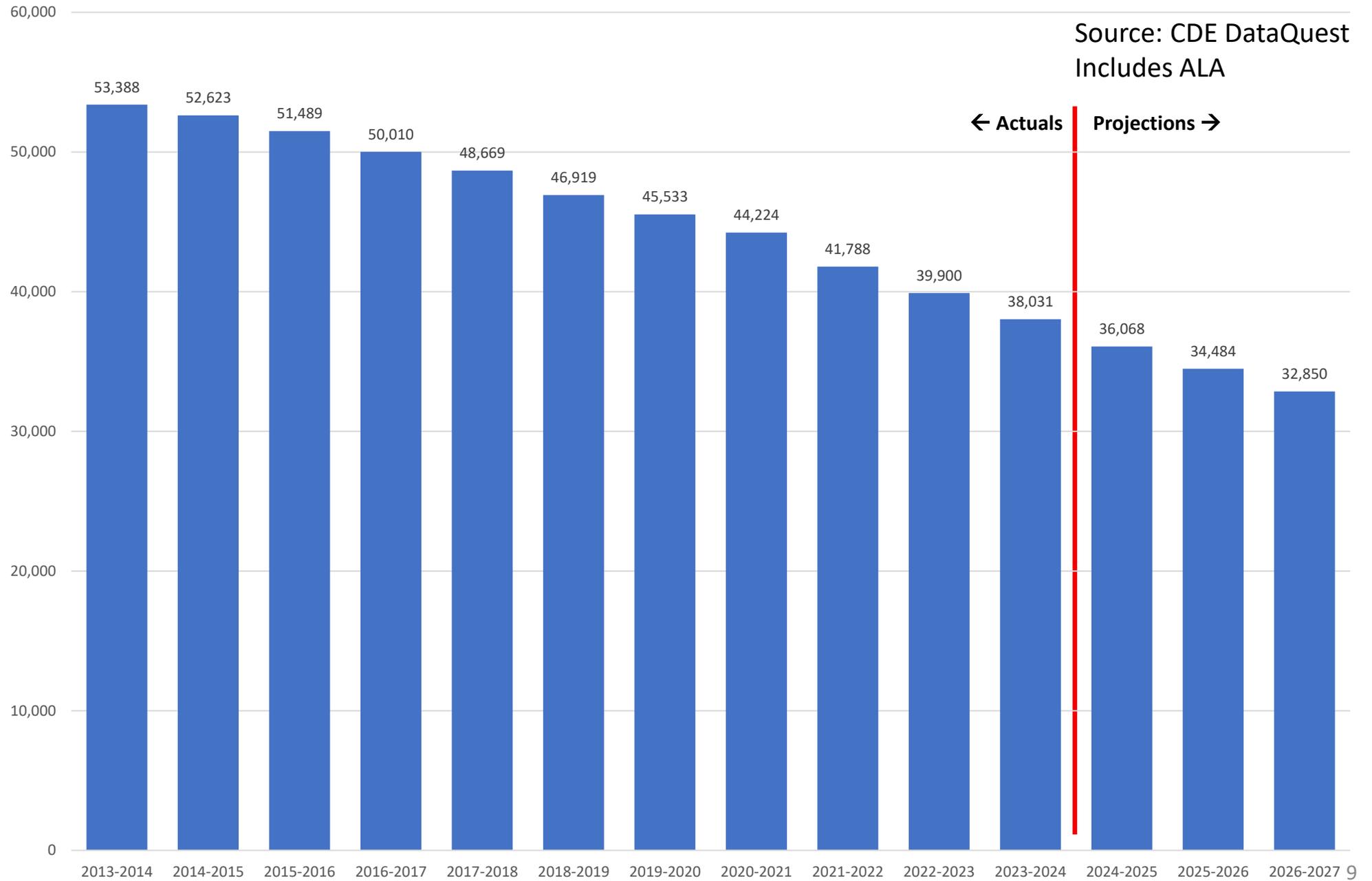
Assumptions for Enrollment	2024-2025	2025-2026	2026-2027
Enrollment at Adopted Budget	36,318	34,741	33,114
Enrollment at First Interim (Includes ALA)	36,068	34,484	32,850
Increase/Decrease	-250	-257	-264

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%

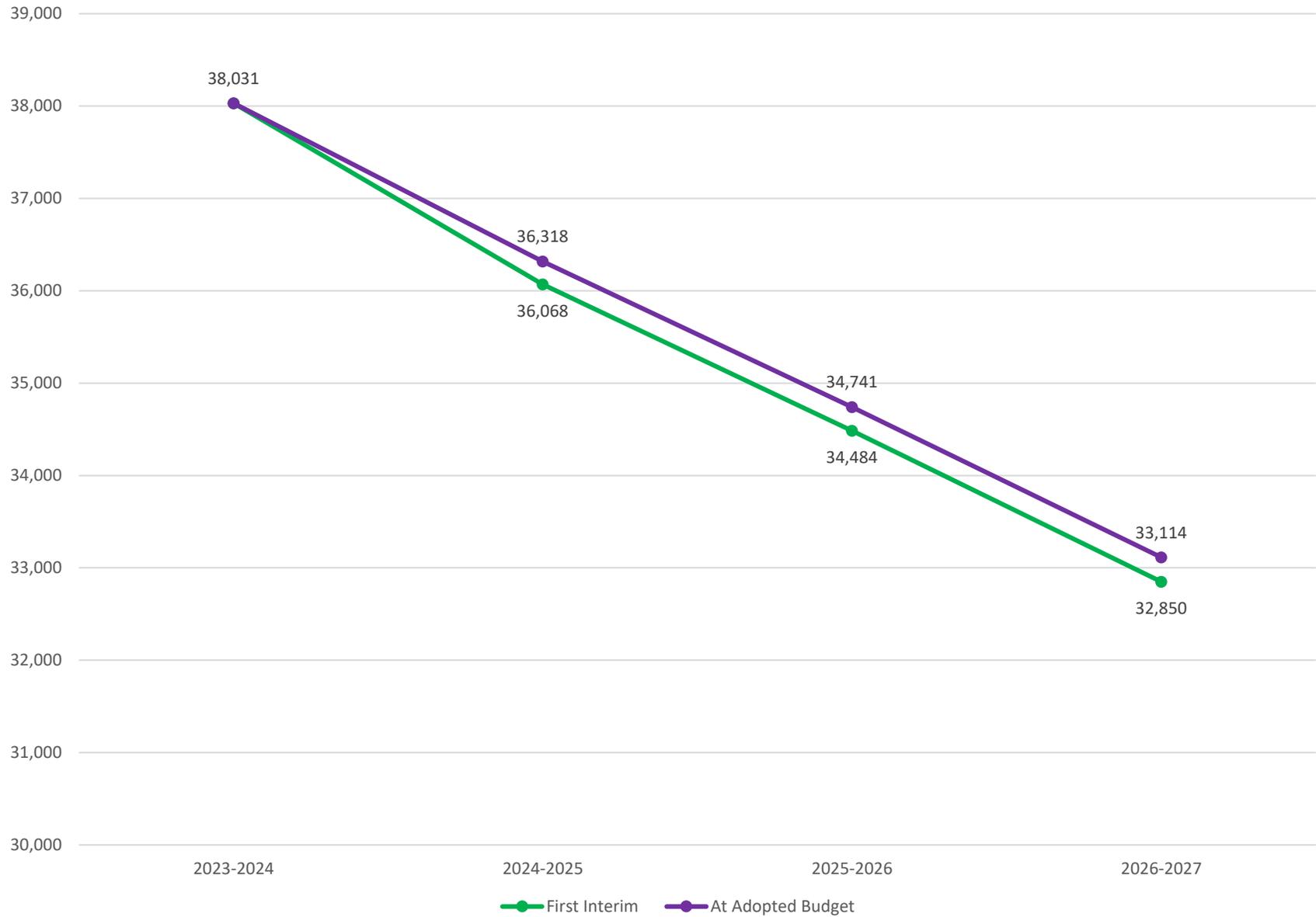
Enrollment

Source: CDE DataQuest
Includes ALA

← Actuals | Projections →



Enrollment



Revenue



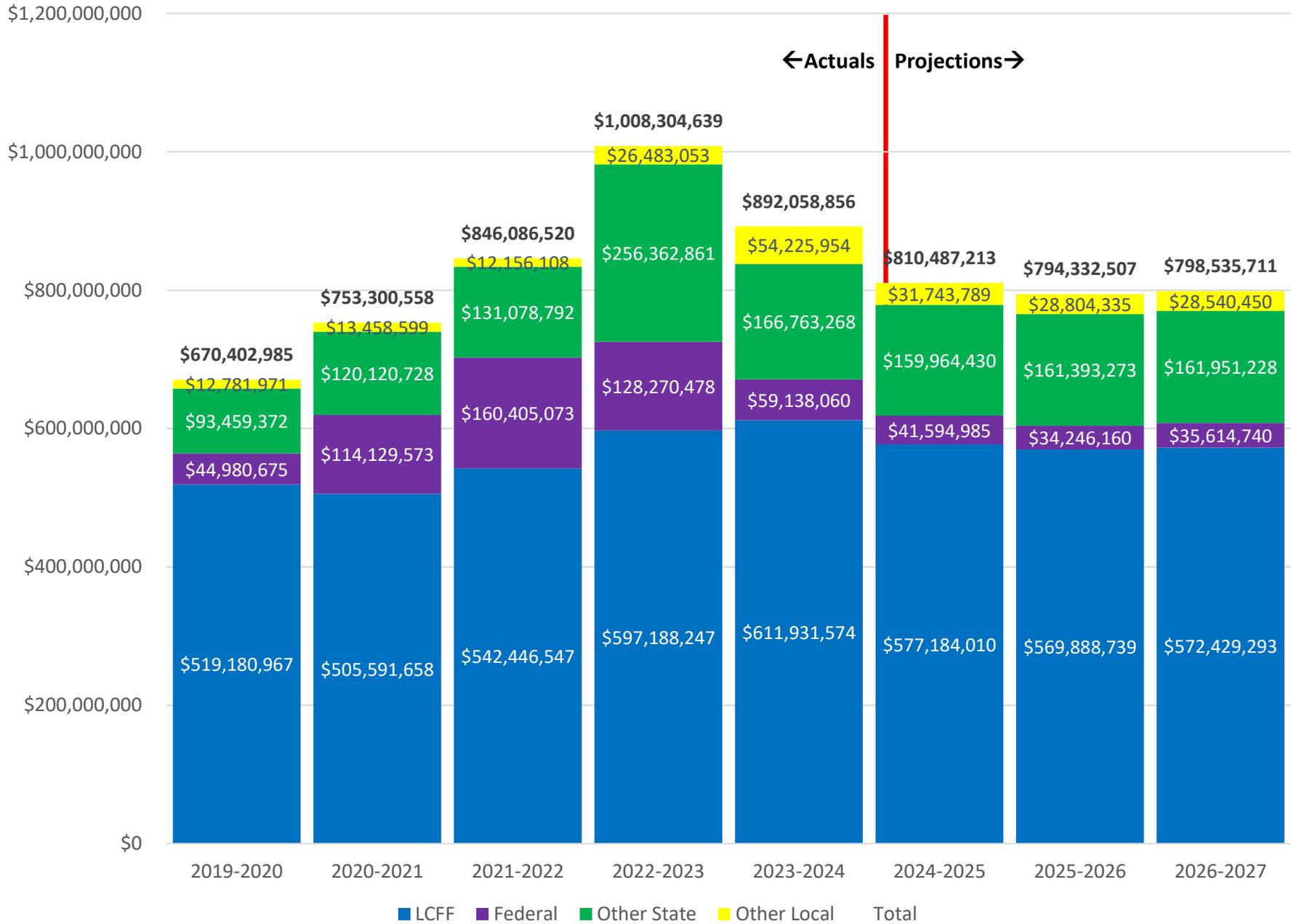
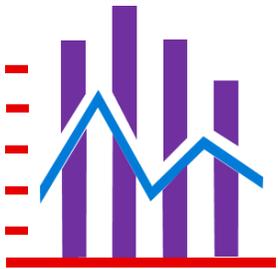
Revenue	2024-2025 Adopted Budget	2024-2025 First Interim	Variance Adopted -> First Interim
LCFF Sources	\$585,498,126	\$577,184,010	-1.4%
Federal Revenue	\$40,174,611	\$41,594,985	3.5%
Other State Revenue	\$159,776,388	\$159,964,430	0.1%
Other Local Revenue	\$33,421,695	\$31,743,789	-5.0%
Total	\$818,870,819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

Variations

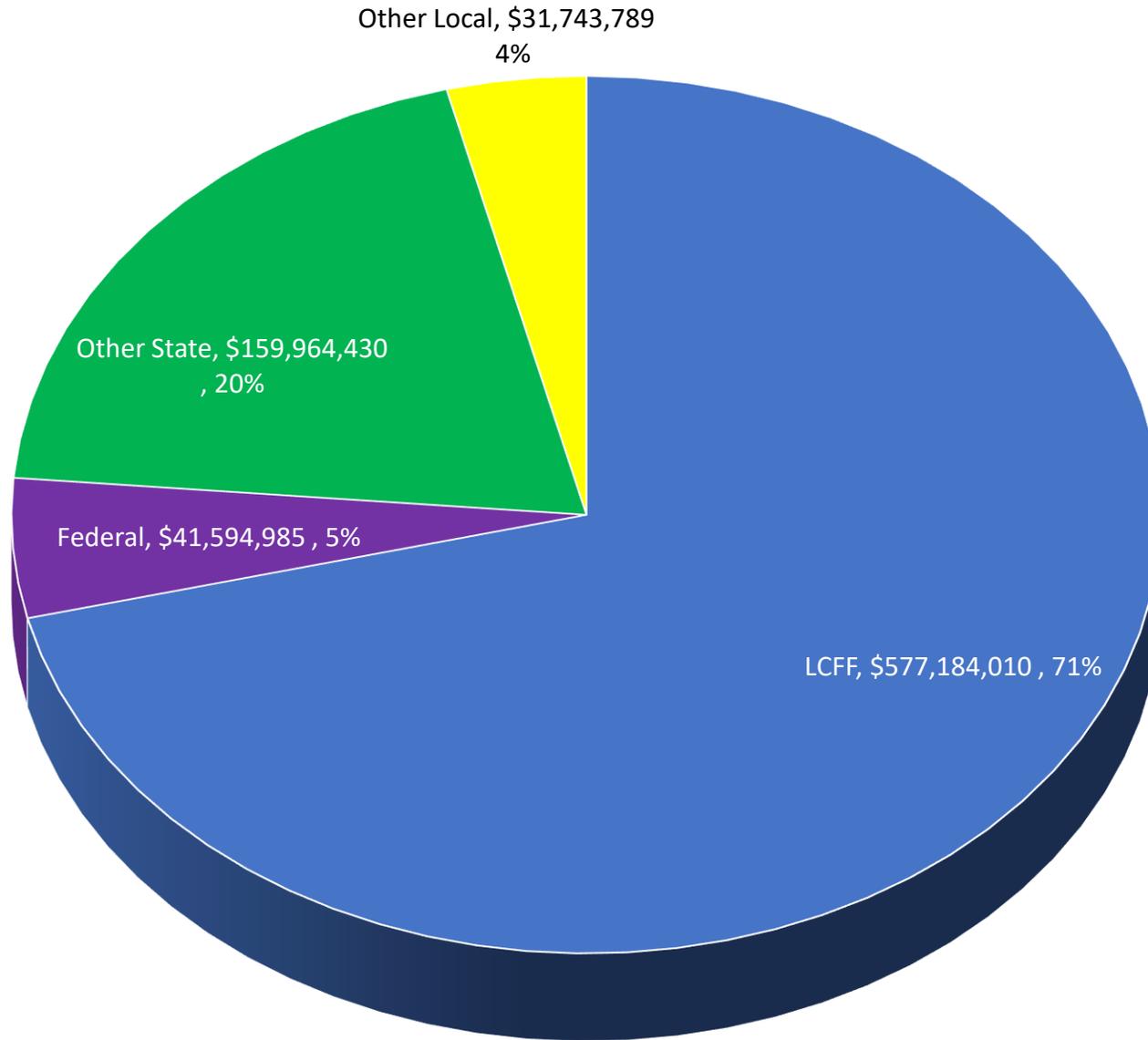
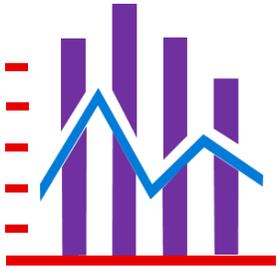
- LCFF
 - Unduplicated Pupil Count
 - Attendance Factor



Revenue



Revenue



Salaries & Benefits



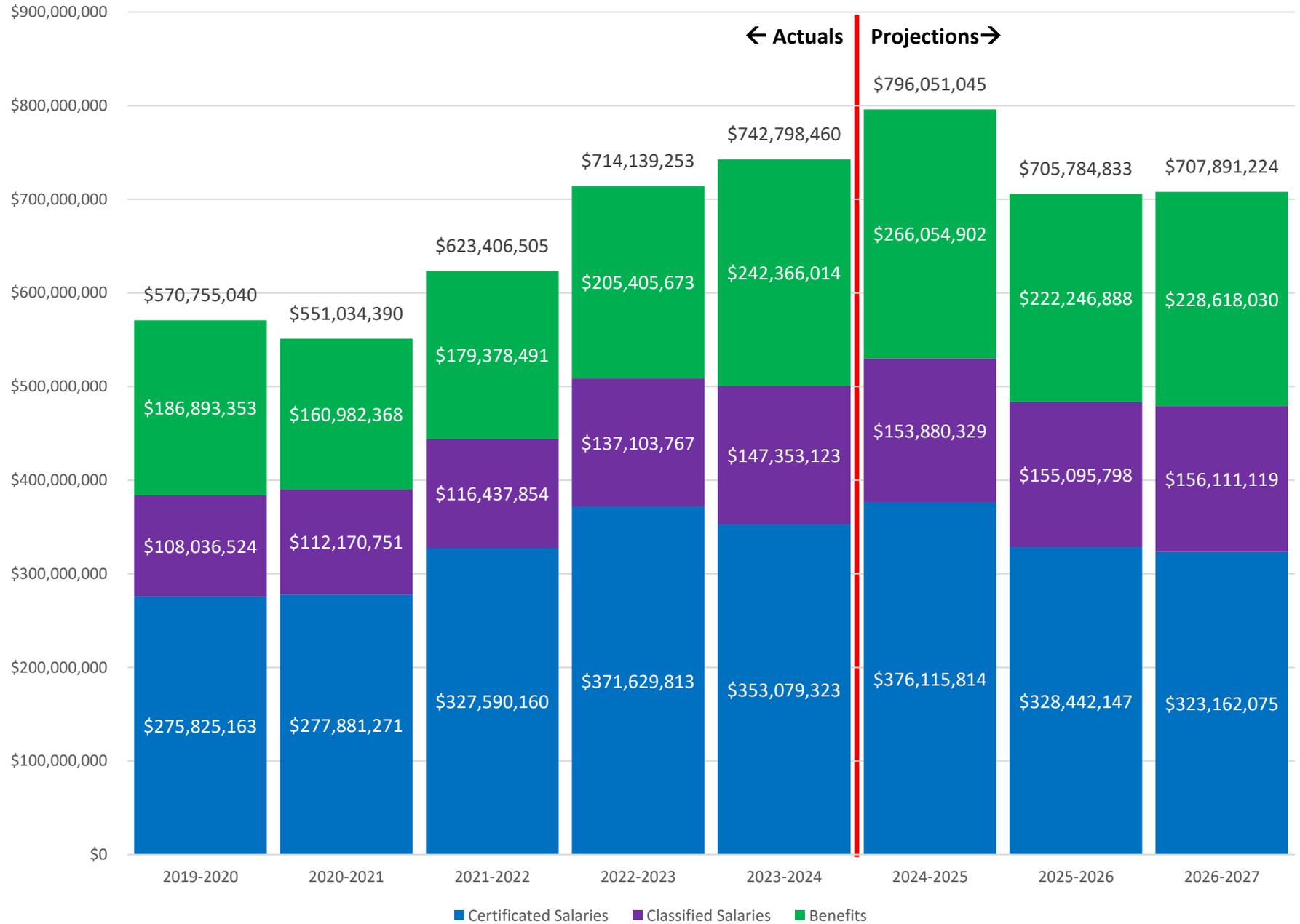
Expenditures	2024-2025 Adopted Budget	2024-2025 First Interim	Variance Adopted -> First Interim
Certificated Salaries	\$362,689,191	\$376,115,814	3.7%
Classified Salaries	\$150,594,413	\$153,880,329	2.2%
Employee Benefits	\$264,911,817	\$266,054,902	0.4%
Total	\$778,195,421	\$796,051,045	2.3%

Variations

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



Salaries & Benefits



Supplies, Services, & Capital Outlay



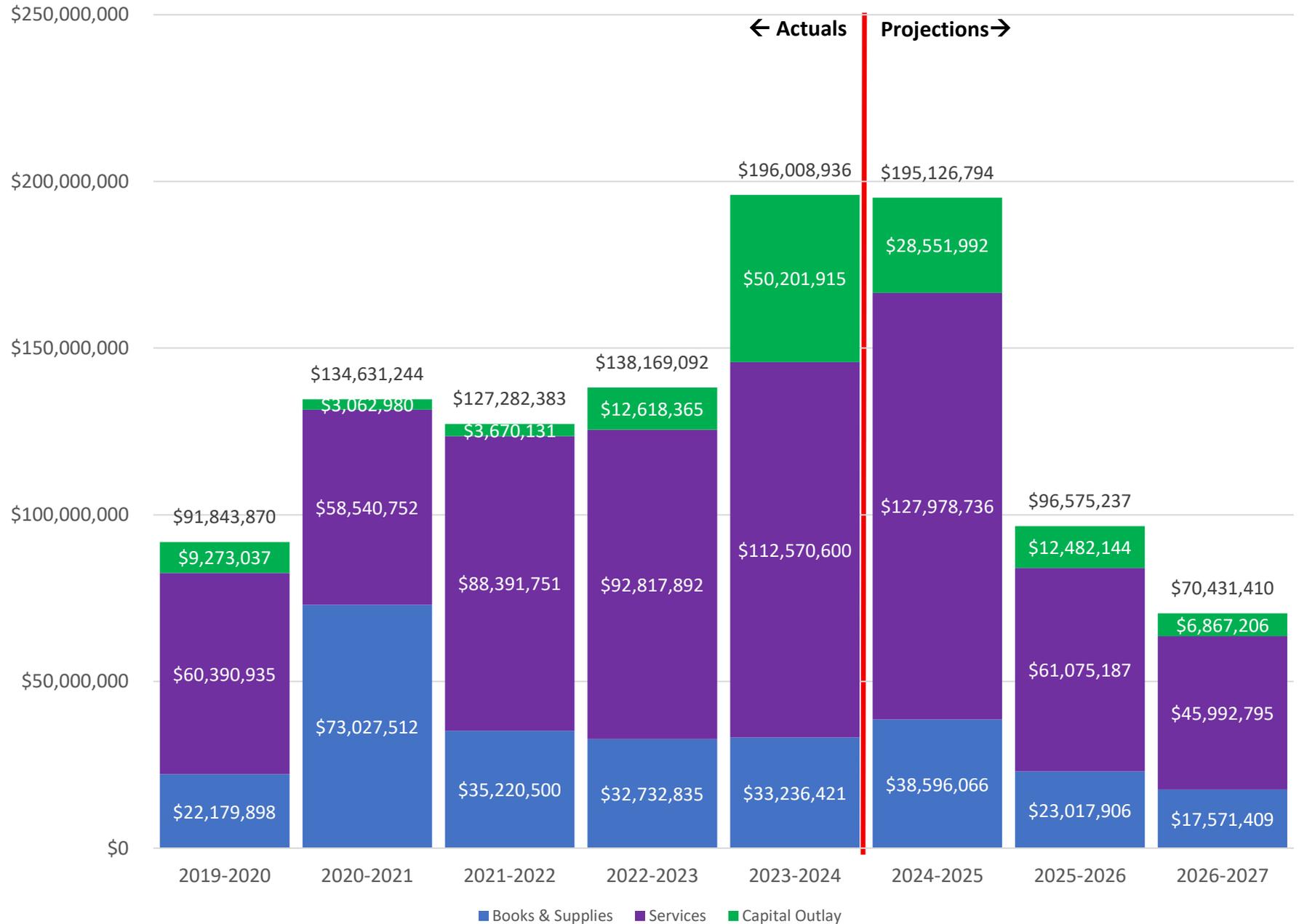
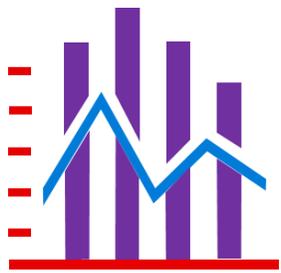
Expenditures	2024-2025 Adopted Budget	2024-2025 First Interim	Variance Adopted -> First Interim
Supplies	\$35,979,265	\$38,596,066	7.3%
Services	\$121,978,216	\$127,978,736	4.9%
Capital	\$23,854,865	\$28,551,992	19.7%
Other Outgo	\$4,021,447	\$4,091,447	1.7%
Transfers (Indirect/Direct)	-\$3,171,436	-\$3,270,019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

Variations

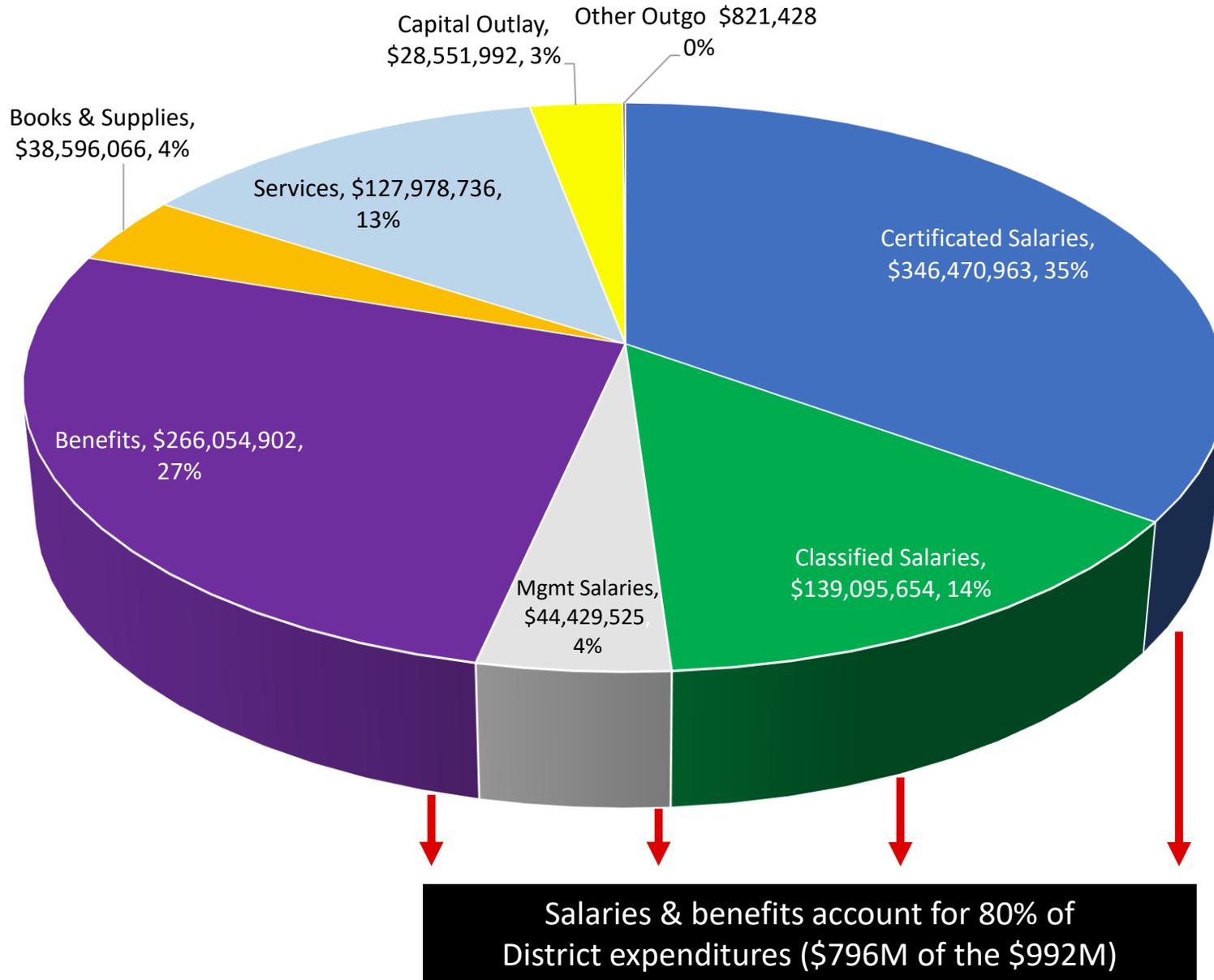
- Supplies
 - Carryover
- Services
 - Expanded Learning
- Capital Outlay
 - Expanded Learning Equipment



Supplies, Services, & Capital Outlay

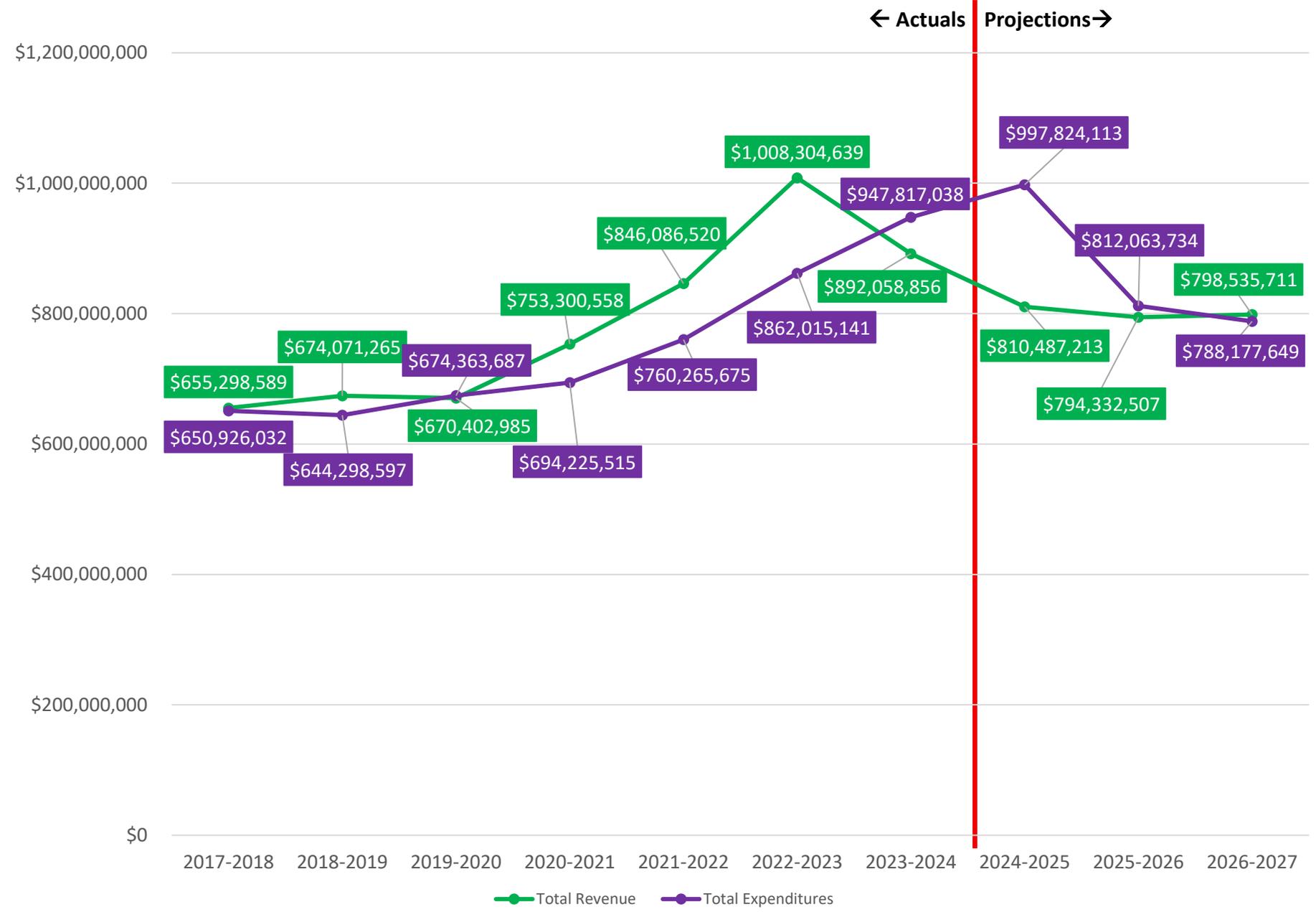
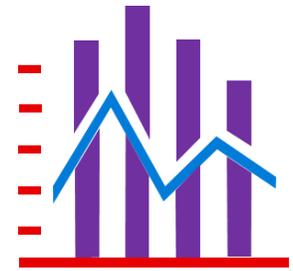


Expenditures

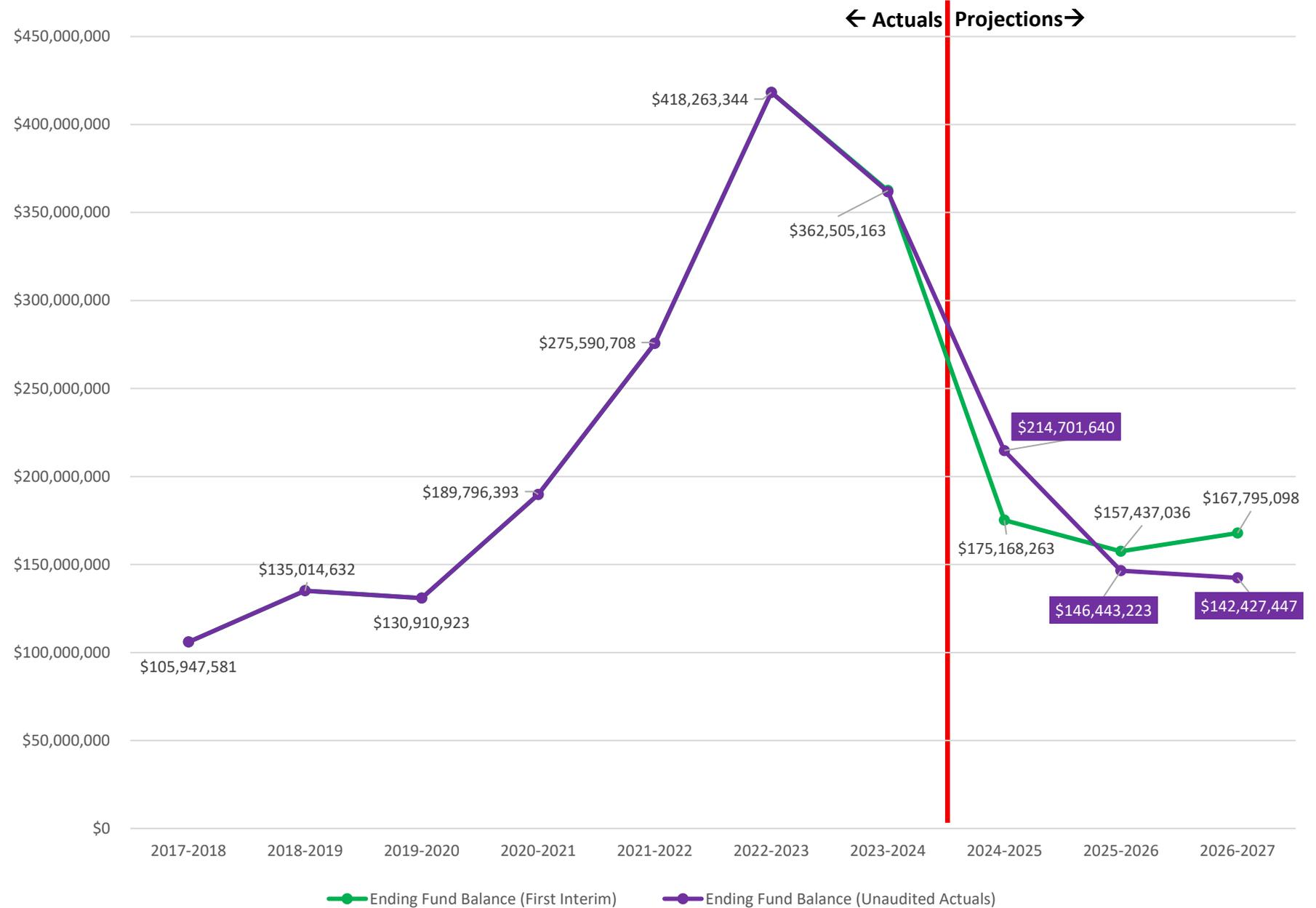


Total Revenue & Expenditures

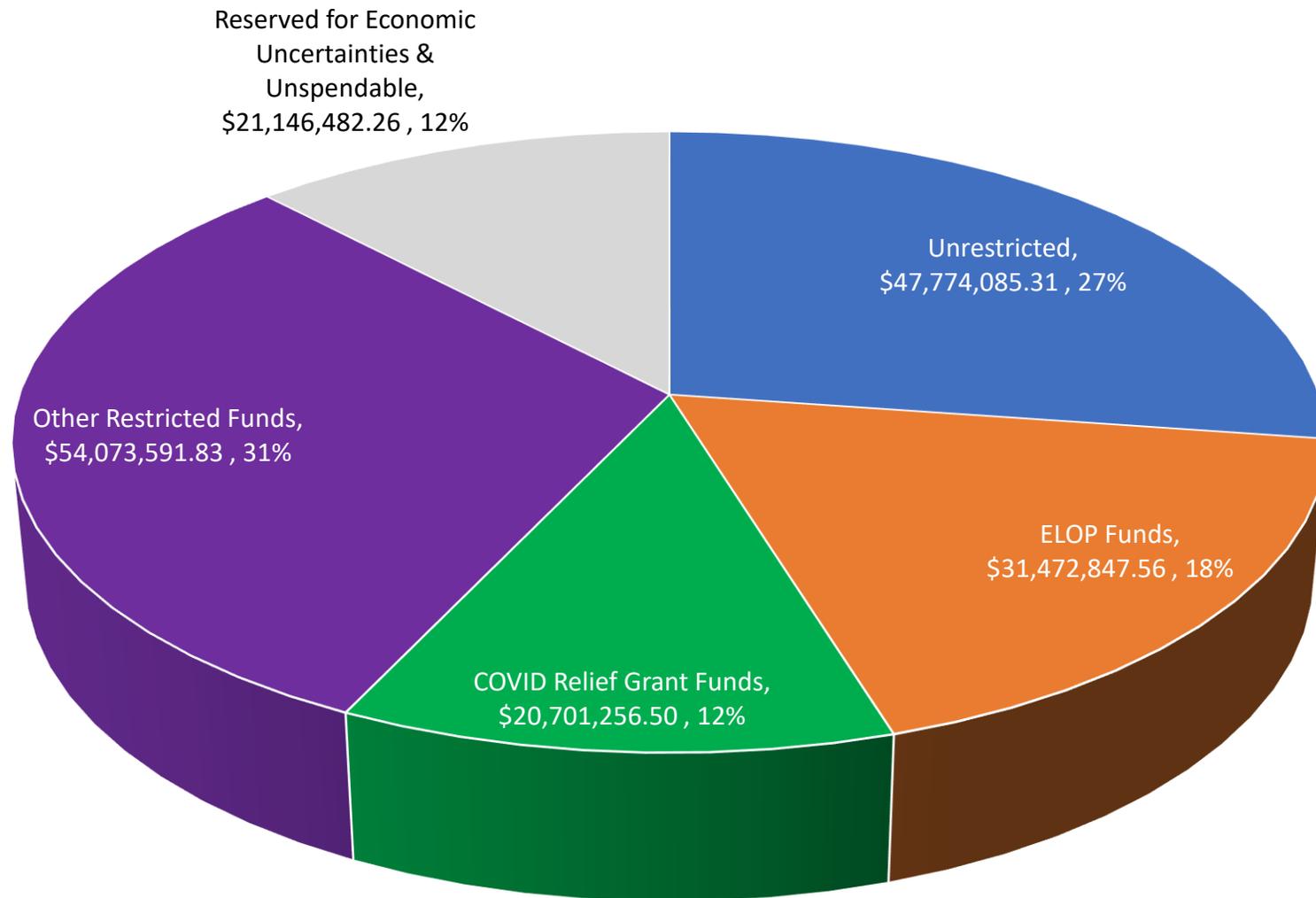
← Actuals | Projections →



Ending Fund Balance

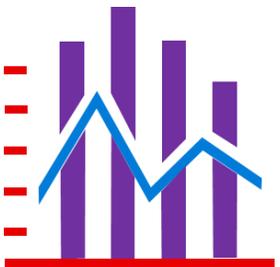


Ending Fund Balance

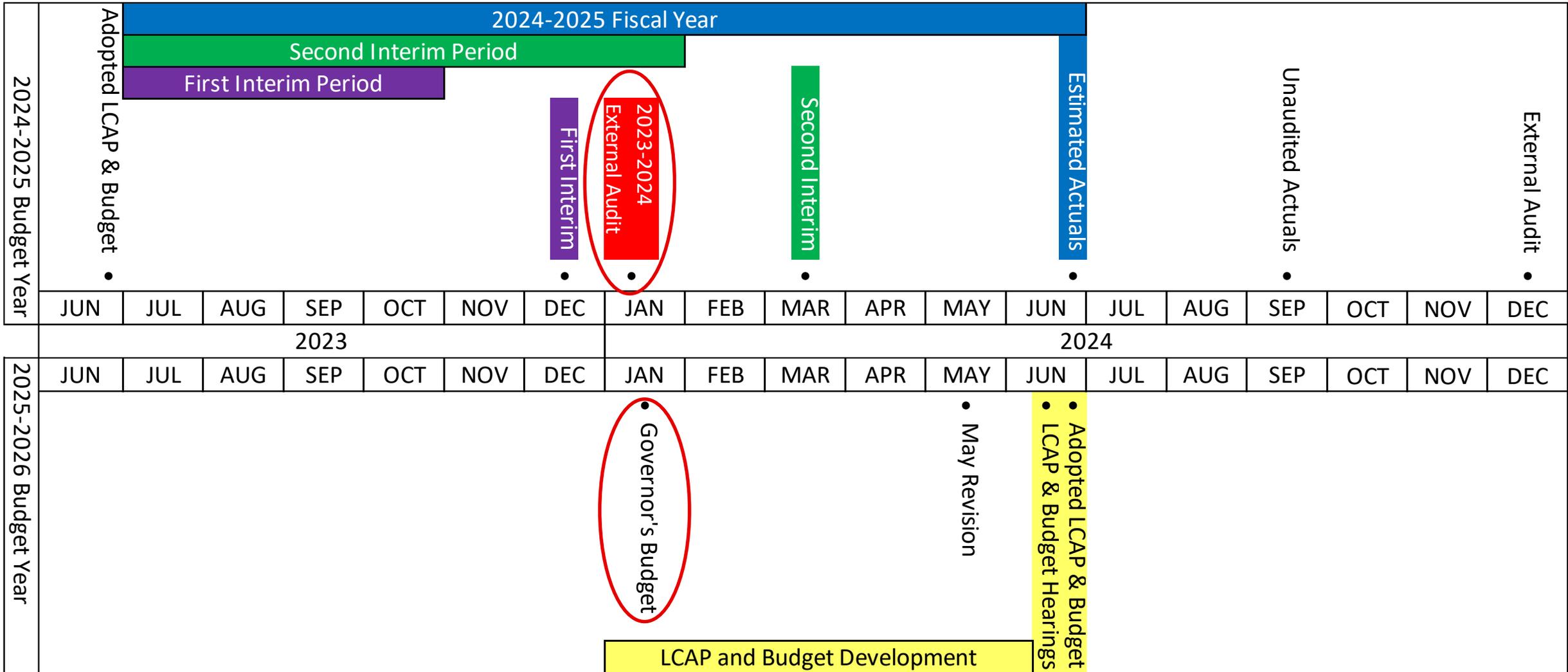


Next Steps

- 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 Fiscal Year												2025-2026 Fiscal Year																				
		Second Interim Period						First Interim Period																										
								1/15/2025 Labor Partners			1/26/2025 Leadership			12/18/2024 Webinar			12/19/2024 Town Hall						3/18/2025 Labor Partners			3/26/2025 Leadership			3/18/2025 Webinar			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																									
		JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC														
2024-2025 Budget Year																																		
2023-2024 Budget Year																																		

Budget Discussions

		2024-2025 Fiscal Year												2025-2026 Fiscal Year							
		Second Interim Period						First Interim Period													
2024-2025 Budget Year								1/15/2025 Labor Partners							3/18/2025 Labor Partners						
								1/26/2025 Leadership							3/26/2025 Leadership						
2023-2024 Budget Year								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?