



**Expanding Learning  
Opportunities for Students**

**2022-23**

**ADOPTED BUDGET**

**User Friendly Version**

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

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Dr. Stephanie Pierce – Assistant Superintendent, Educational Services

# SANTEE SCHOOL DISTRICT

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# SANTEE SCHOOL DISTRICT

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## Board President's Message



Every year the Santee School District Board of Education adopts the District's annual budget. We consider this to be one of our most important responsibilities. The budget sets direction for educational programs and services which support the District's Vision and Mission. Implementing California State Standards and the Smarter Balanced Assessment (SBAC) system requires dedicated financial resources and significant staff development. Balancing these demands with increased pressures on our budget from added costs requires disciplined decision-making and thoughtful foresight.

California uses a funding distribution system, called the Local Control Funding Formula (LCFF), to allocate revenue to Districts. The LCFF requires school districts to develop and adopt a Local Control Accountability Plan (LCAP), which consists of goals to address the State's eight priorities and specific actions designed to increase and/or improve services for students. At the heart of Santee's LCAP is the 1:1 Digital Learning Program. The District now provides every student a digital device to enhance their learning. Providing digital resources of this magnitude requires a significant investment in support staff, infrastructure, professional development, devices, on-line educational resources, and an on-going replacement/refreshment plan. The Board of Education and Administration believe the Digital Learning Initiative is transforming student learning and accelerating improvement in academic achievement for all students.

This year's LCAP and budget contains new and revised actions focused on implementing a robust before/after school program to support academic learning, continued learning recovery and acceleration, and recurring efforts to bolster student well-being. Due to continuing increases in State revenues, the District is able to take advantage of these additional resources by increasing and improving services for students again this year.

As always, we sincerely appreciate the help and support of the Santee community in assuring all Santee School District students are well prepared for the future.

Please visit the [Budget Webpage](#) to obtain the latest information on the District's budget.

Elana Levens-Craig  
President, Board of Education

# SANTEE SCHOOL DISTRICT

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## Superintendent's Message



Santee School District has a long-standing history of providing a high-quality education for all students. The adoption of the annual District budget is a critical action that impacts the strength of the educational program offered and determines the effectiveness of overall District operations and services.

Based on the Santee School District Board of Education's ongoing commitment to students, the primary focus when developing the budget for the upcoming school year is student learning and emotional well-being. The State's funding method for school districts, the Local Control Funding Formula (LCFF), requires every school district to develop and adopt a Local Control Accountability Plan (LCAP). The LCAP contains specific action steps and services designed to improve student learning, along with the costs associated with each action step. In addition to LCFF funding, the LCAP also includes all the one-time federal and state funding provided to school districts in support of learning recovery; and student and staff safety.

Santee School District's LCAP goals, action steps, and services are designed to support the District's vision, mission, belief statements, and Board of Education goals. The District's LCAP has designated funding for ongoing counseling support, standards-aligned instructional materials, social-emotional learning curriculum, temporary reduction of class sizes in grades 4 – 8, instructional intervention services, and professional learning for certificated and classified employees. In addition to these core and supplemental services, students in Santee School District will have benefitted from 1:1 technology for eight years. We believe we are preparing students with the foundational, technological skills necessary for high school, college, and career just as we prepare our students to be readers, writers, mathematicians, and critical thinkers.

Adoption of the District's budget requires completion of a lengthy document called the Standardized Account Code Structure (SACS) Form, which is submitted to the San Diego County Office of Education and the California State Department of Education for approval. Although this form is the "official budget," it is cumbersome and not very "user-friendly." Therefore, this "user-friendly" version was developed for the Governing Board to share the financial condition of the District with the community and staff. The complete SACS document can be accessed on the District's website and is on file in the Business Office at 9625 Cuyamaca Street, Santee, CA; copies of which are available upon request.

Dr. Kristin Baranski  
Superintendent

# SANTEE SCHOOL DISTRICT

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## Fiscal Philosophy

The District's philosophy of managing its finances and expending its resources is encapsulated in the charts on the next two pages. The first chart depicts the fact that the District must use its limited funds to purchase the following resources at the best prices:

- ✓ **People** – Quality staff who are appreciated and paid justly and fairly
- ✓ **Places** – Facilities maintained in good repair and working order
- ✓ **Things** - Computers, printers, copiers, pencils, paper, textbooks, office supplies, and instructional supplies
- ✓ **Ideas** - Software, curriculum, and innovative teaching strategies

These resources are then focused on one over-arching goal: **increasing student achievement**. A public school district will never have enough funds to pay for everything wanted and needed. Therefore, the Board of Education gives direction to administration, through the Budget document, as to its funding priorities and where the resources should be focused. At times, because of limited resources, these priorities are developed from a series of choices or trade-offs such as “do we increase salary for our People to attract and retain the best, or do we buy more Things like computers to increase the use of instructional technology?” The Annual Adopted Budget then can be viewed as a tool by which the Board communicates its values and priorities for that year to staff and the community.

The second Fiscal Philosophy Chart depicts the way the District chooses to make the choices that it must regarding its finances. At the center is the Financial Purpose proclaiming that the District is proactive and takes its fiscal responsibility very seriously. To that end, the District's culture reflects certain values that drive decision-making. Specifically, District administration and the Board believe in accurately accounting for every dollar and fully disclosing information to stakeholders as it becomes available through constant monitoring and evaluation of data.

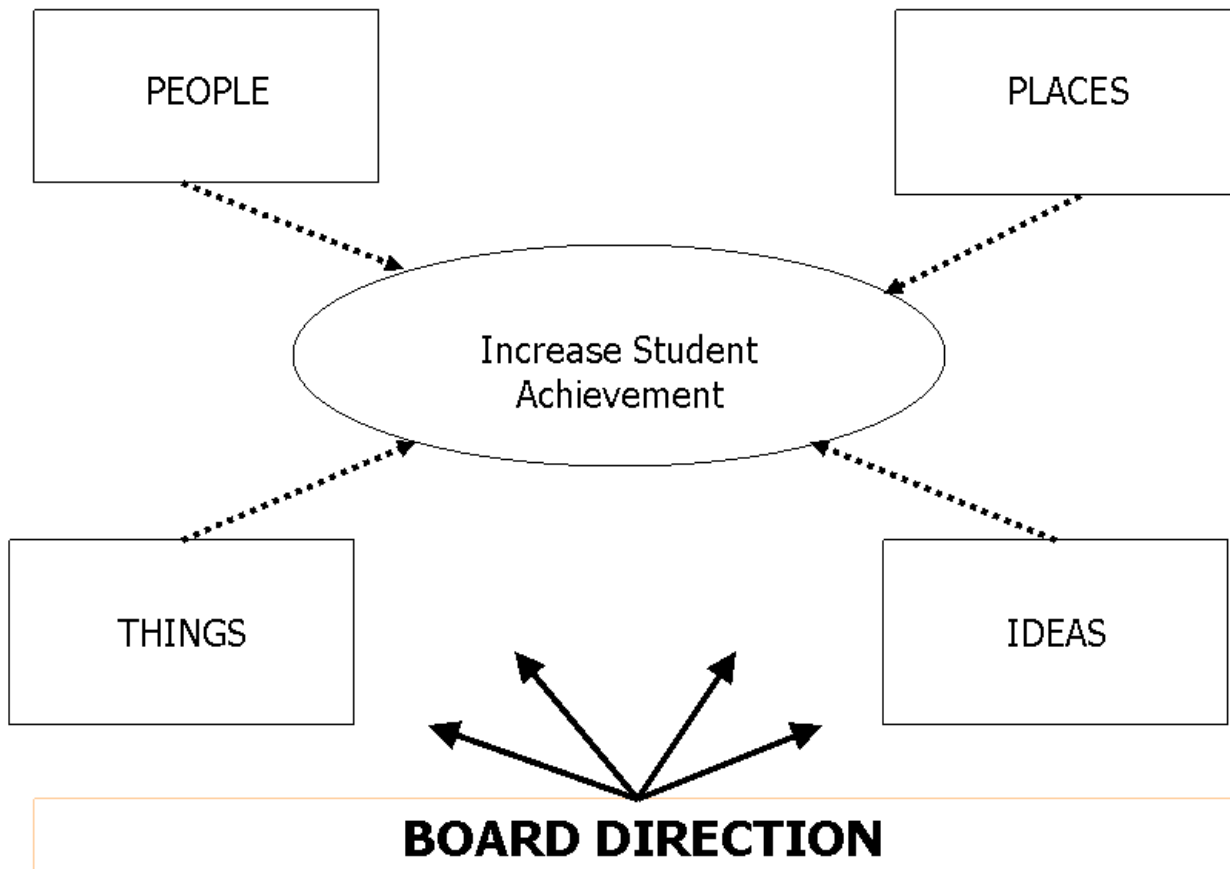
With these values as the foundation, the District then uses certain strategies to manage its finances and promote fiscal health. These strategies are divided into two categories: independent and dependent. The independent strategies are those that do not depend on other strategies for success. In other words, the District can actively **Maximize Revenues**, AND/OR **Control Costs**, AND/OR **Protect Assets** and be successful at any one or all of them. However, to be able to **Create Flexibility** and give the District some choices in spending, **Target Resources** to achieve the District's goals and objectives, and **Remunerate Employees** with fair and just compensation, it must first be successful at doing all of the independent strategies. In other words, the District will find it difficult to have flexibility in spending to target resources and remunerate employees if it does not first maximize revenues, control costs, and protect its assets.

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## THE TARGET:

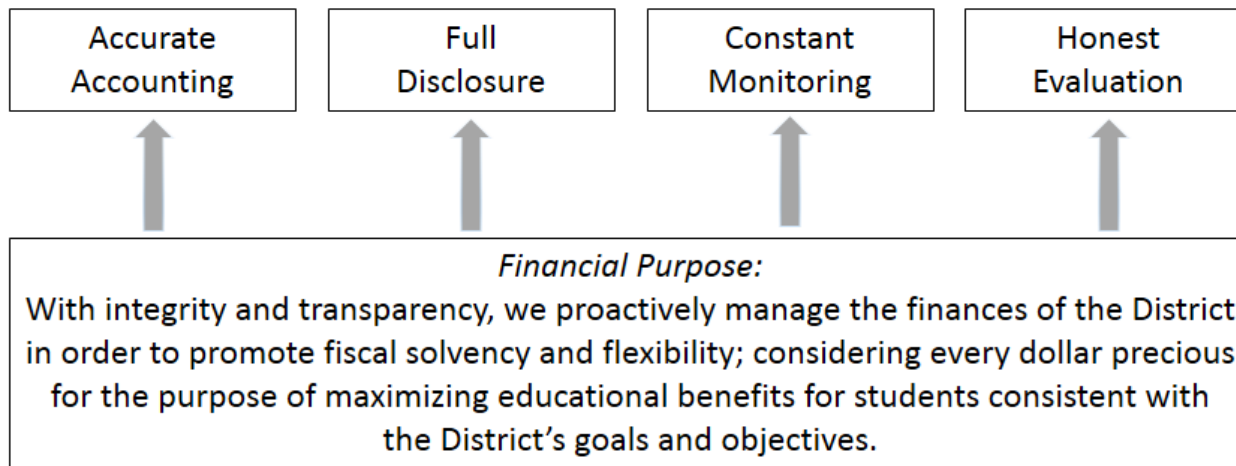


# SANTEE SCHOOL DISTRICT

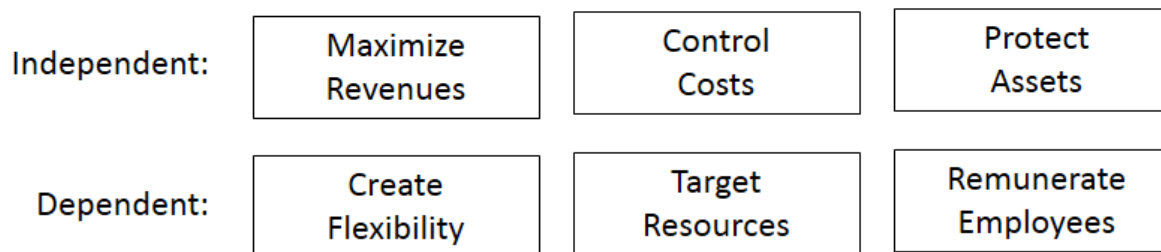
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---CORE FISCAL VALUES---



---STRATEGIES---





# SANTEE SCHOOL DISTRICT

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**USER FRIENDLY BUDGET**

## **Budget Assumptions**

The District's budget is developed each year using a set of assumptions. These assumptions represent the best-known information at the time of development and reflect the latest projections of funding from the State of California and the Federal Government. 40% or more of the State's General Fund budget goes toward funding for public education so the District's budget is based almost entirely on what is reported at the State level. Preparation and finalization of the District's Adopted Budget is generally completed before the State adopts its budget. Consequently, the District's Adopted Budget is based on the latest report from the State outlining its intentions for the following year; otherwise known as the "May Revise."

While the May Revise generally reflects the final funding levels that will appear in the State's Adopted Budget, some changes do occur. Therefore, the District's Adopted Budget should be viewed as a preliminary snapshot of projected revenues and expenditures for the coming year, which may change when the State's final budget is approved. These changes are made using a series of budget revisions that are taken to the Board for approval throughout the year as more up-to-date information becomes available. The remainder of this User Friendly Budget document contains references to many of the most significant budget assumptions.

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## Enrollment and ADA Trends

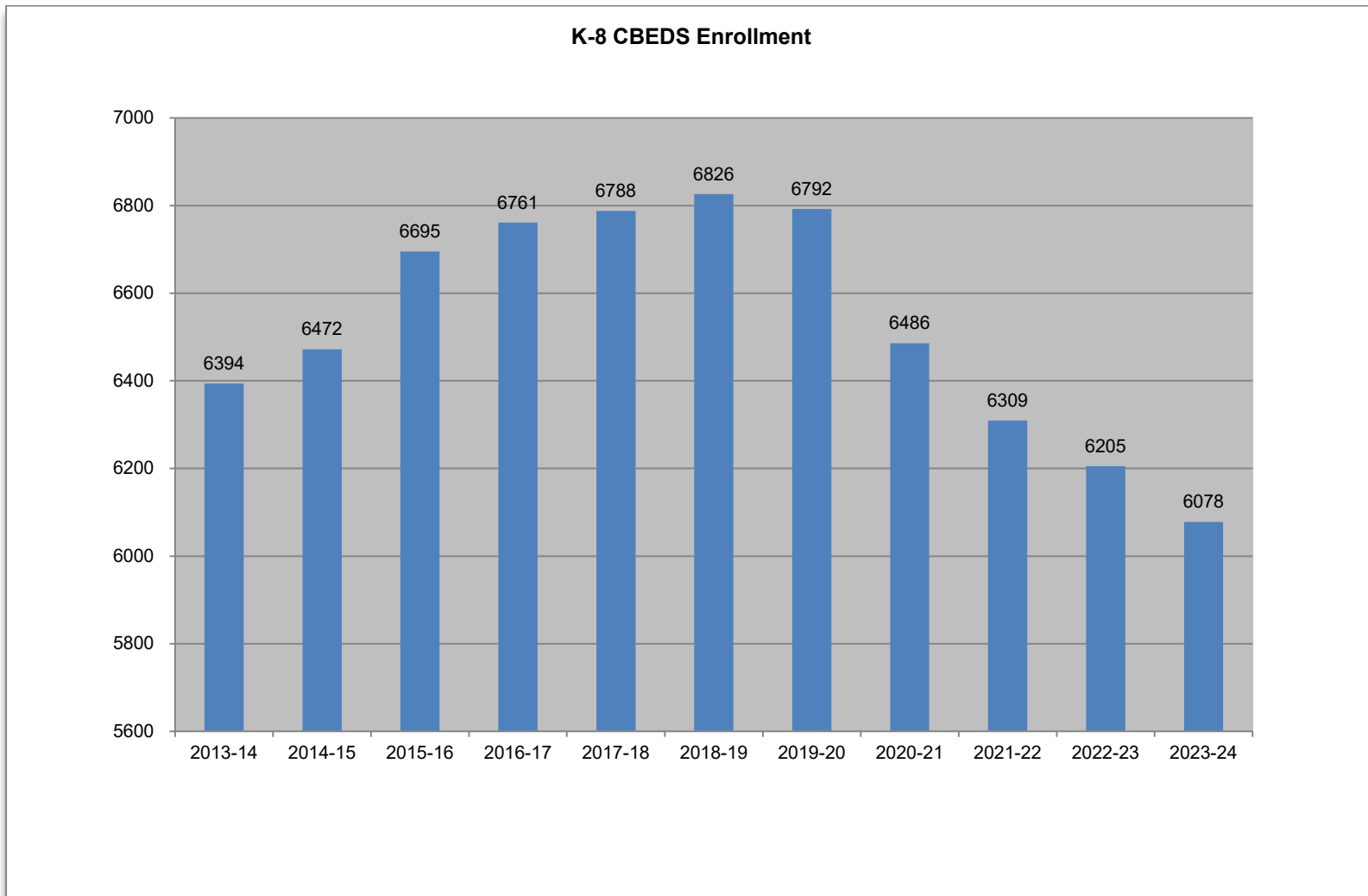
The interplay between the number of students enrolled in the District and the average number that actually attend on any given day can have serious consequences to the District's revenue. Over half of the revenue received in the District pertains directly to the actual attendance of students. Furthermore, the District only receives money for a student's attendance, NOT for their enrollment. Therefore, the District monitors attendance trends and enrollment very closely. The following charts depict some historical trends related to enrollment and ADA (average daily attendance):

- 1) Total Enrollment as of the first week of October (CBEDS day or California Basic Education Data System) for previous years and projections for the budget year and two subsequent years.
- 2) Percentage Change in enrollment from year to year.
- 3) Enrollment by Grade Level for previous years and the projected budget year.
- 4) Enrollment and ADA for previous years and the projected budget year.
- 5) ADA as a percentage of CBEDS Enrollment for previous years and the projected budget year.

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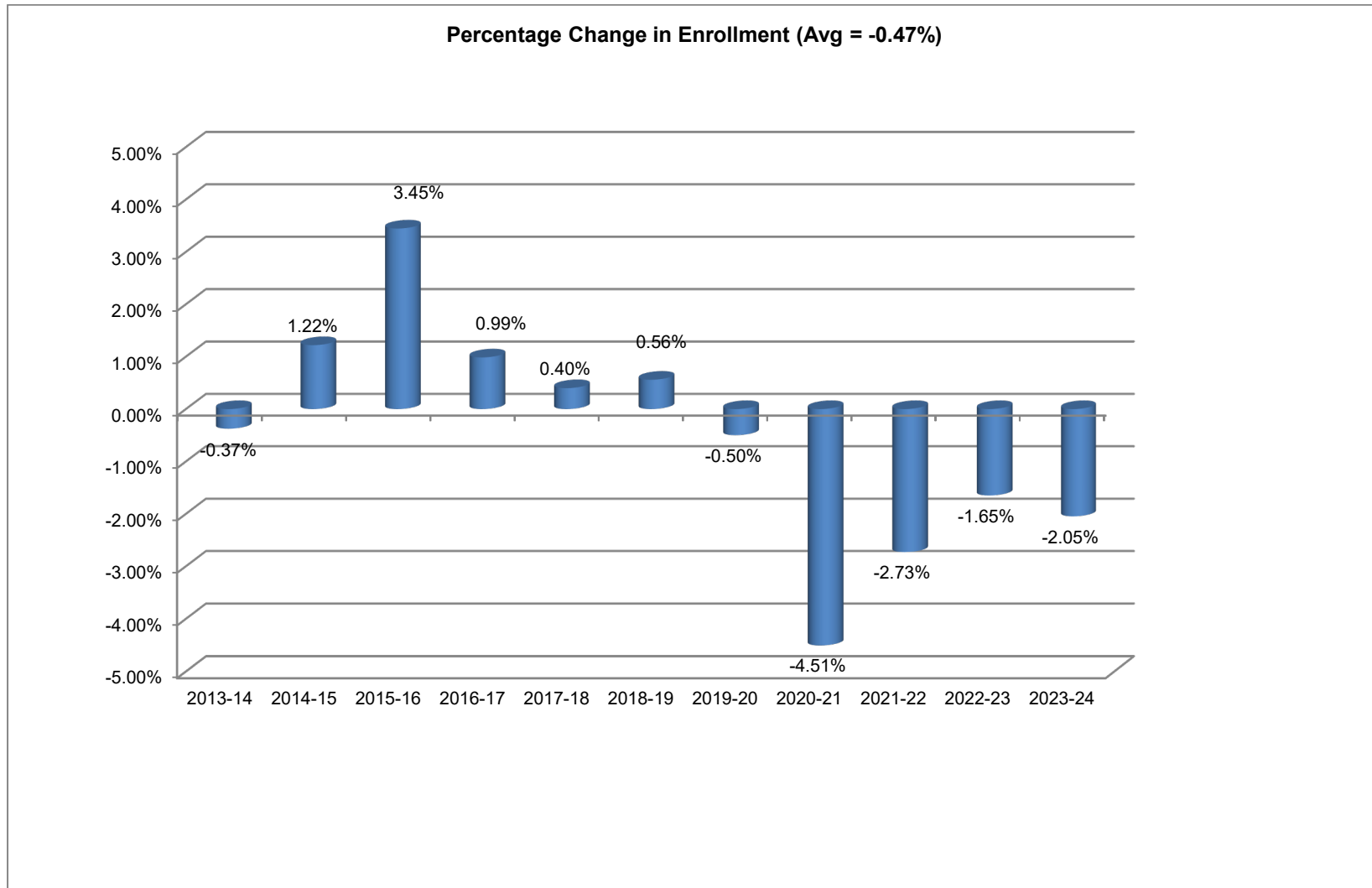
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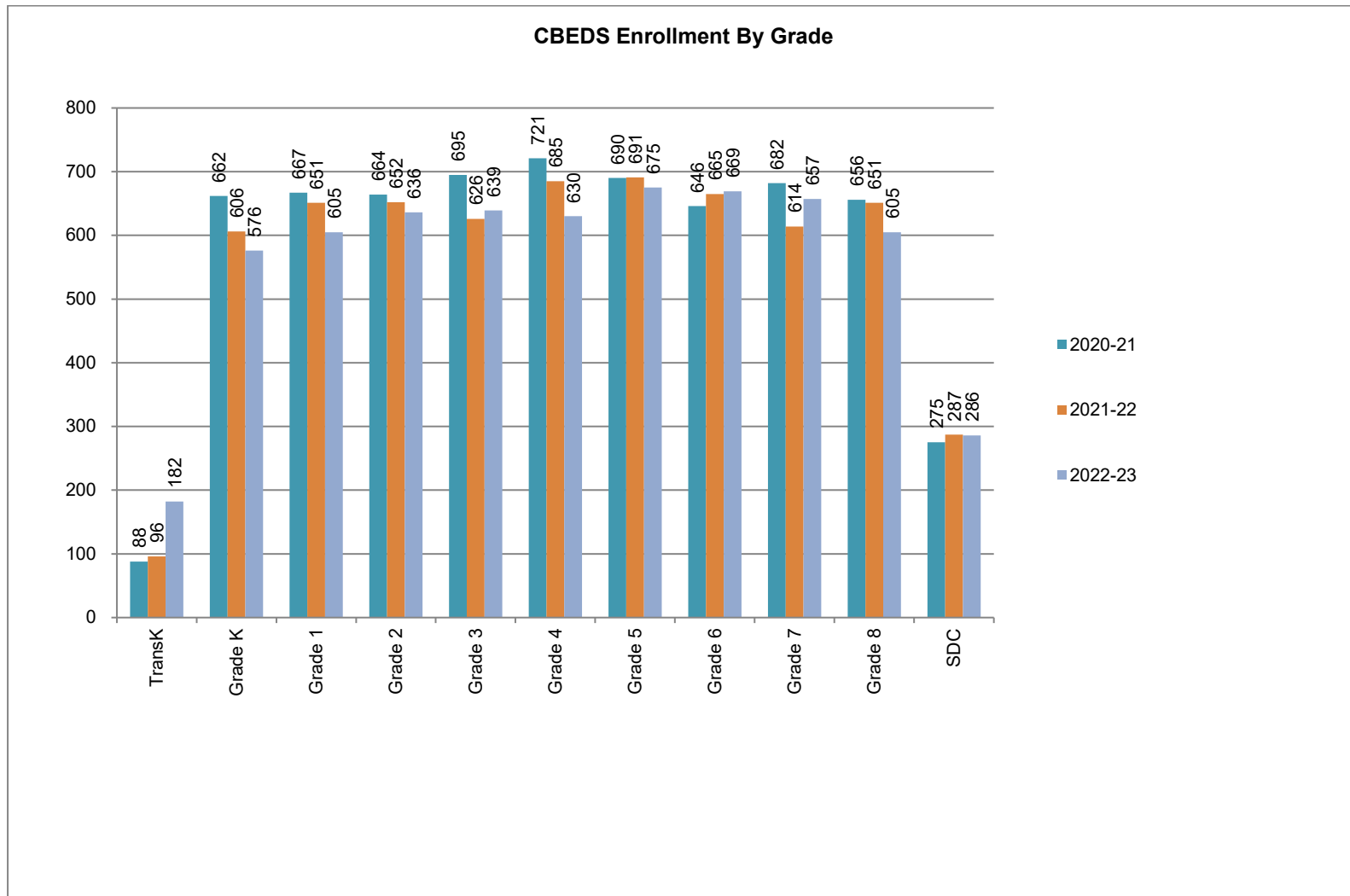
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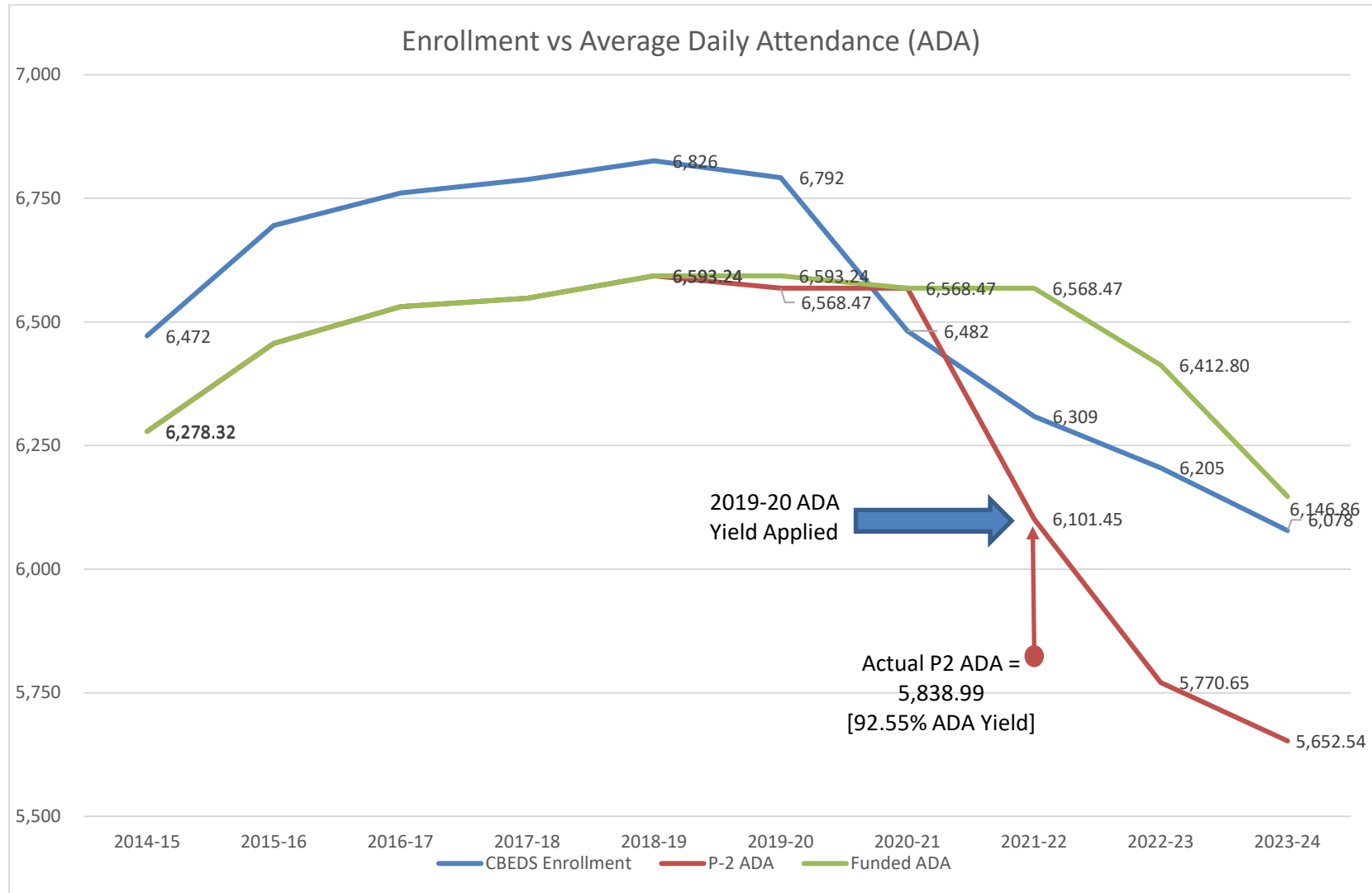
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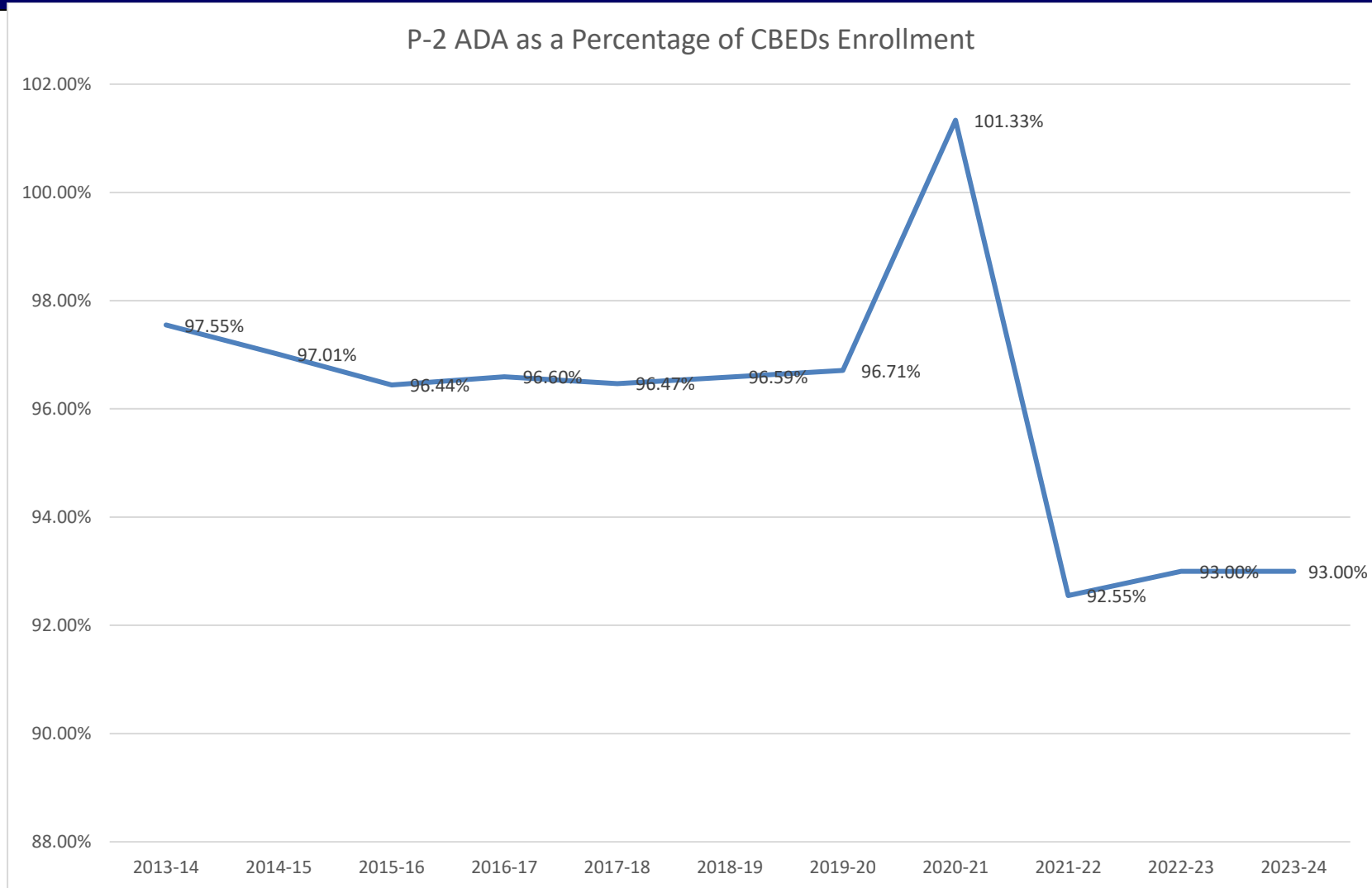
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## Fund Accounting

The District uses Fund Accounting methods, governed by the Governmental Accounting Standards Board (GASB), whereby funds are divided into separate “accounting entities,” each designating a separate and unique purpose for the monies accounted for within the fund. The funds currently maintained by the District and reported in the Adopted Budget are listed below:

Fund Number	Fund Description	Fund Purpose
1	General Fund	Reports the revenues and expenditures associated with the District’s general operations. This fund is sub-divided into Unrestricted and Restricted sources and uses.
8	Student Activity Fund	Reports the revenues and expenditures associated with student body (ASB) activities.
12	CDC/State Preschool Fund	Reports the revenues and expenditures associated with the District’s Federal and State funded child development and preschool program.
13	Cafeteria Fund	Reports the revenues and expenditures associated with the District’s Federal and State funded program for feeding students breakfast, lunch, and snacks.
14	Deferred Maintenance Fund	Reports the revenues and expenditures associated with the District’s contribution and the State’s match for performing major repairs and maintenance of facilities.
17	Special Reserve Other Than for Capital Outlay	Reports the revenues and expenditures associated with funds set aside by the Governing Board for economic uncertainties above the 3% required by law.
21	Building Fund	Reports the revenues and expenditures associated with General Obligation Bond proceeds.
25	Capital Facilities Fund	Reports the revenues and expenditures associated with the collection and use of Developer Fees and Former Redevelopment Agency Funds.
35	County School Facilities Fund	Reports the revenues and expenditures associated with monies received from the State School Facility Program for constructing and modernizing schools.
40	Special Reserve for Capital Outlay	Reports the revenues and expenditures associated with the District’s solar initiative, technology reserve, bus replacement reserve, and facility needs set-aside.
63	Enterprise Fund	Reports the revenues and expenditures associated with funds received from participants in the District’s Out of Schooltime Programs (Project SAFE and YALE Preschool).



# SANTEE SCHOOL DISTRICT

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**USER FRIENDLY BUDGET**

## **Projected Revenues, Expenditures, and Changes To Fund Balance For All District Funds**

The tables on the next two pages are a snapshot of all District funds and the projected income, outgo, and change to the fund balance of each. Income includes funds received from outside sources (such as the Federal or State Government) as well as those received from other funds within the District. Outgo includes expenditures for salaries, benefits, books, equipment, debt service, and transfers to other funds within the District. It also includes indirect/direct costs credited to the Unrestricted General Fund and charged to other funds. This is usually done by calculating a percentage of the total expenditures of a special fund or restricted revenue source (this percentage is determined by the State and changes each year) and transferring these amounts to the Unrestricted General Fund. This essentially reimburses the Unrestricted General Fund (reduces its expenditures) for the administrative overhead costs incurred for the operation of the other funds or restricted revenue sources.

Outgo also includes a line item called “Contributions To Restricted Programs” which represents the amount the Unrestricted General Fund must supplement a Restricted Funding source in order for its revenue to equal its expenditures. Most programs within the District are required to be self-supporting (i.e. to make enough revenue to support their expenditures) but a few are not. These include Special Education and Routine Restricted Maintenance.

# SANTEE SCHOOL DISTRICT

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LN#	Description	General Fund			Student Activity Fund 08	Child Dev Fund 12	Cafeteria Fund 13	Deferred Maint Fund 14	Special Reserve Fund 17	Special Reserve Fund 40	
		Unrest	Rest	Ttl							
1	<b>INCOME:</b>										
2	LCFF Sources	66,500,980	467,325	66,968,305		0	0	0			
3	Federal Revenue	75,000	5,753,663	5,828,663		0	1,506,626	0		16,546	
4	Other State Revenue	9,967,012	9,732,259	19,699,271		387,448	2,057,907	0			
5	Other Local Revenue	201,126	5,305,308	5,506,434		486	16,777	5,710	25,067	38,170	
6	Interfund Transfers In	0	0	0		0	0	500,000	1,500,000	1,695,065	
7	Other Sources	0	0	0		0	0	0	0	0	
8	<b>Total Income</b>	<b>76,744,118</b>	<b>21,258,554</b>	<b>98,002,673</b>	<b>0</b>	<b>387,934</b>	<b>3,581,310</b>	<b>505,710</b>	<b>1,525,067</b>	<b>1,749,781</b>	
9	<b>OUTGO:</b>										
10	Certificated Salaries	27,325,202	9,828,272	37,153,474		133,223					
11	Classified Salaries	7,377,639	6,288,288	13,665,927		114,796	1,124,036	0		0	
12	Employee Benefits	11,951,497	10,290,936	22,242,433		85,557	377,226	0		0	
13	Books and Supplies	1,722,078	2,731,275	4,453,353		122,401	2,233,109	0		3,070,780	
14	Services, Other Operating Expenses	3,841,054	3,623,323	7,464,377		4,550	120,469	852,760		51,469	
15	Capital Outlay	0	180,000	180,000		0	75,000	0		0	
16	Other Outgo	756,655	0	756,655		0		0		255,513	
17	Transfers of Indirect/Direct Costs	-1,667,694	1,561,487	-106,207		4,807	101,400				
18	Interfund Transfers Out	3,236,223	500,000	3,736,223					0		
19	Other Uses	0	0	0							
20	Contributions to Restricted Programs	13,703,914	-13,703,914	0		0	0				
21	<b>Total Outgo</b>	<b>68,246,569</b>	<b>21,299,666</b>	<b>89,546,235</b>	<b>0</b>	<b>465,334</b>	<b>4,031,240</b>	<b>852,760</b>	<b>0</b>	<b>3,377,762</b>	
22	<b>Change in Fund Balance</b>	<b>8,497,550</b>	<b>-41,112</b>	<b>8,456,437</b>	<b>0</b>	<b>-77,400</b>	<b>-449,930</b>	<b>-347,050</b>	<b>1,525,067</b>	<b>-1,627,981</b>	
23	Projected Beginning Fund Balance	22,688,577	3,242,091	25,930,668	21,859	114,488	1,862,316	865,879	3,155,071	6,677,309	
24	<b>Projected Ending Fund Balance</b>	<b>31,186,127</b>	<b>3,200,979</b>	<b>34,387,105</b>	<b>21,859</b>	<b>37,088</b>	<b>1,412,386</b>	<b>518,829</b>	<b>4,680,138</b>	<b>5,049,328</b>	
25	Committed Fund Balance	21,877,196	0	21,877,196				518,829	4,680,138		
26	Non-Spendable Fund Balance	517,886		517,886			148,206				
27	Restricted Fund Balance	0	3,200,979	3,200,979	21,859	37,088	1,264,181			5,049,328	
28	Assigned Fund Balance	0		0							
29	Unassigned - Economic Uncertainty	2,686,387	0	2,686,387							
30	<b>Remaining Unassigned</b>	<b>6,104,657</b>	<b>0</b>	<b>6,104,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
								<b>Inst Mtls:</b>	3,102,603	<b>Solar:</b>	122,074
								<b>Furn:</b>	1,577,536	<b>Tech:</b>	3,234,939
										<b>Vehcle:</b>	682,496
										<b>Facly:</b>	1,009,819

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

LN#	Description	Building Fund 21	Capital Facilities Fund 25	County School Facilities Fund 35	Enterprise Fund 63	Yale	Project SAFE
1	<b>INCOME:</b>						
2	LCFF Sources						
3	Federal Revenue						
4	Other State Revenue						
5	Other Local Revenue	0	686,404		1,768,457	574,976	1,193,481
6	Interfund Transfers In	0	0		41,158	41,158	0
7	Other Sources	0	0		0		0
8	<b>Total Income</b>	<b>0</b>	<b>686,404</b>	<b>0</b>	<b>1,809,615</b>	<b>616,134</b>	<b>1,193,481</b>
9	<b>OUTGO:</b>						
10	Certificated Salaries				0		0
11	Classified Salaries		0		975,269	350,006	625,263
12	Employee Benefits		0		463,675	162,952	300,723
13	Books and Supplies	0	0		159,884	57,529	102,355
14	Services, Other Operating Expenses	0	16,438		128,173	45,647	82,526
15	Capital Outlay	0	0				
16	Other Outgo		641,133				
17	Transfers of Indirect/Direct Costs						
18	Interfund Transfers Out	0	0		0		0
19	Other Uses				0		
20	Contributions to Restricted Programs						
21	<b>Total Outgo</b>	<b>0</b>	<b>657,571</b>	<b>0</b>	<b>1,727,001</b>	<b>616,134</b>	<b>1,110,867</b>
22	<b>Change in Fund Balance</b>	<b>0</b>	<b>28,833</b>	<b>0</b>	<b>82,614</b>	<b>0</b>	<b>82,614</b>
23	Projected Beginning Fund Balance	0	4,790,108	0	917,766	0	917,765
24	<b>Projected Ending Fund Balance</b>	<b>0</b>	<b>4,818,940</b>	<b>0</b>	<b>1,000,380</b>	<b>0</b>	<b>1,000,379</b>
25	Committed Fund Balance						
26	Non-Spendable Fund Balance						
27	Restricted Fund Balance	0	4,179,179	0	0	0	
28	Assigned Fund Balance		639,761		1,000,379		1,000,379
29	Unassigned - Economic Uncertainty						
30	<b>Remaining Unassigned</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<i>Dev Fees:</i>	242,104				
		<i>Fmr RDA:</i>	639,761				
		<i>Land:</i>	3,937,077				

# SANTEE SCHOOL DISTRICT

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## Projected Ending General Fund Balance

The projected ending fund balance is the accumulation of the differences between revenues and expenditures in previous years, the current year, and the budget year. Since the current year is not closed prior to development of the Adopted Budget, the ending fund balance for the current year is estimated based on the latest financial data and becomes the basis for the beginning fund balance in the budget year. Therefore, this balance is subject to change once the books are closed for the year.

A good indicator of financial health is the percentage of expenditures the District maintains in its ending fund balance. The higher this percentage, the more “cushion” the District has to guard against unexpected fluctuations in revenues or expenditures. Some portions of the ending funding balance must be reserved for specific purposes and are therefore considered non-discretionary. An analysis of Ending Fund Balances and components of it are presented in the following two pages:

1. Total Ending General Fund Balance as a Percentage of Total General Fund Outgo/Expenditures
2. Unrestricted General Fund Balance as a Percentage of Total Unrestricted General Fund Outgo/Expenditures
3. Analysis of Components of General Fund Balances

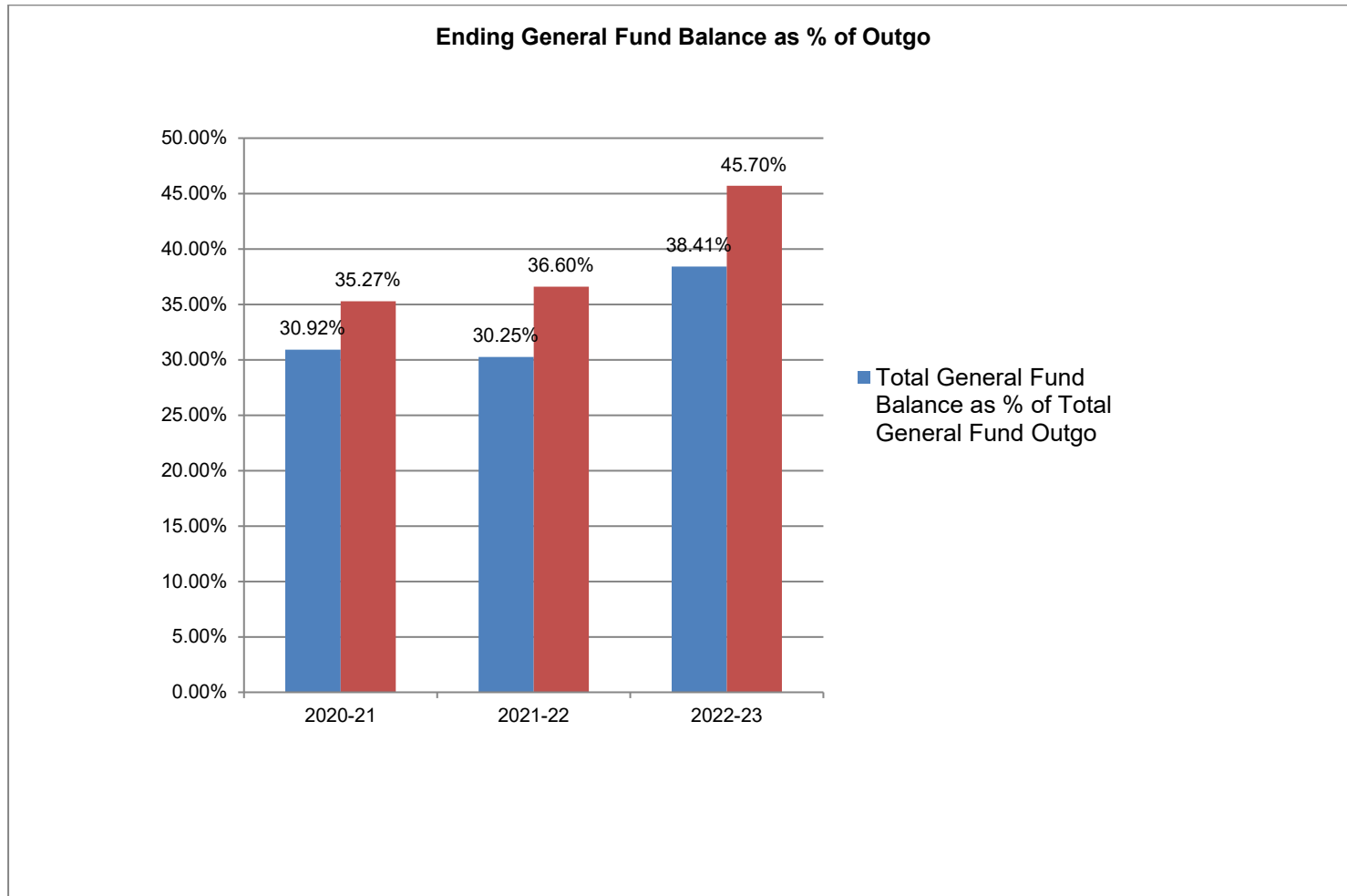
On March 11, 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54 which takes effect for financial statements for fiscal years issued after June 15, 2010. The purpose of this new accounting requirement is to enhance the usefulness of fund balance information by providing clearer classifications. GASB 54 incorporates the following five categories of fund balance:

- **Non-Spendable Fund Balance** - Amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory, pre-paid expenses, and revolving cash fund amounts.
- **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors), or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- **Committed Fund Balance** - Amounts subject to internal constraints self-imposed by the District’s highest level of decision making authority. Commitments may be changed or lifted only by the Board of Education taking the same formal action that imposed the constraint originally.
- **Assigned Fund Balance** – Amounts the District intends to use for a specific purpose. Assignments may be established by the governing board or by a designee of the Board. Examples include site carry-overs and accrued vacation.
- **Unassigned Fund Balance** – Amounts representing the residual balance in the General Fund that has not been assigned to other funds and that are not in the other classifications. The Reserve For Economic Uncertainty falls into this classification.

# SANTEE SCHOOL DISTRICT

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# SANTEE SCHOOL DISTRICT

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Components of Ending General Fund Balance and Other Reserves

Description	Discretionary?	2022-23		2021-22		2020-21	
		% of Outgo	\$ Amt	% of Outgo	\$ Amt	% of Outgo	\$ Amt
Economic Uncertainty Reserve	No	3.00%	2,686,387	3.00%	2,571,709	3.00%	2,287,263
Non-Spendable	No	0.58%	517,886	0.61%	517,886	0.68%	517,886
Committed	No	24.44%	21,877,196	0.00%	0	0.00%	0
Restricted/Categorical Carry-Overs	No	3.58%	3,200,979	3.79%	3,242,091	3.35%	2,548,151
Assigned for Vacation Carry-over	No	0.00%	0	0.56%	474,800	0.63%	474,800
Assigned for School/Dept Budget Carryovers	No	0.00%	0	0.00%	0	0.52%	391,443
Fund 17 Reserve	Yes	0.00%	0	3.69%	3,155,071	4.13%	3,147,678
Unassigned/Unappropriated	Yes	6.82%	6,104,657	22.31%	19,124,183	22.67%	17,281,525
<b>Total Fund Balances and Reserves</b>		<b>38.41%</b>	<b>34,387,105</b>	<b>33.93%</b>	<b>29,085,739</b>	<b>34.96%</b>	<b>26,648,746</b>

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## General Fund Set-Asides and Commitments

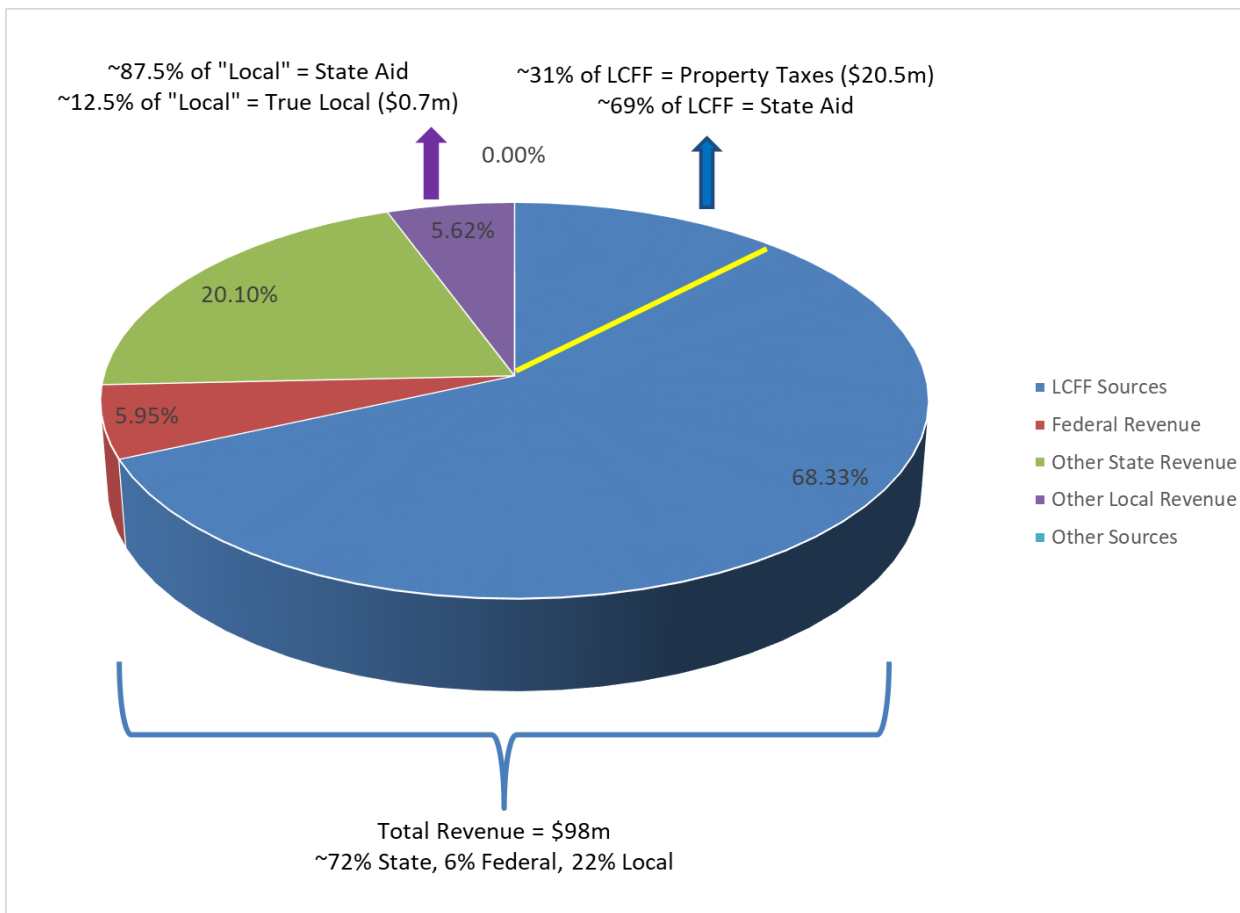
Fund	Purpose	Type	Qty in Years	Applicability	2022-23			
					Beginning Balance	Additions	Deductions	Ending Balance
FUND 01	Compensated Absences	Commitment	1	Accumulated Vacation Balances	\$0	\$474,800		\$474,800
	COPS Debt Service	Commitment	10	Next 10 Years of Debt Service Payments	\$0	\$8,870,956		\$8,870,956
	Other Post Employment Retirement Benefits	Commitment	5	Next 5 Years of OPEB Expense	\$0	\$4,250,082		\$4,250,082
	P&L Insurance and Utilities Cost Increases	Commitment	5	Next 5 Years of Estimated Cost Increases	\$0	\$1,584,260		\$1,584,260
	Retirement Systems, Statutory Benefits, and Hlth Benefit Cost Increases	Commitment	5	Next 5 Years of Estimated Cost Increases	\$0	\$308,093		\$308,093
	Step & Column Cost Increases	Commitment	5	Next 5 Years of Estimated Cost Increases	\$0	\$3,793,119		\$3,793,119
	Increases to Contributions to RRMA and Special Education	Commitment	4	Next 4 Years of Estimated Cost Increases	\$0	\$2,595,886		\$2,595,886
	<b>FUND 01 TOTAL</b>					<b>\$0</b>	<b>\$21,877,196</b>	<b>\$0</b>
FUND 14	Deferred Maintenance Projects	Commitment		Ending Balance (Already Committed)	\$865,879	\$505,710	\$852,760	\$518,829
	<b>FUND 14 TOTAL</b>					<b>\$865,879</b>	<b>\$505,710</b>	<b>\$852,760</b>
FUND 17	Instructional Materials and Textbook Adoptions	Commitment		As determined at Budget Adoption	\$1,577,536	\$1,525,067	\$0	\$3,102,603
	Classroom Furniture Replacement and Enhancement	Commitment		As determined at Budget Adoption	\$1,577,536			\$1,577,536
	<b>FUND 17 TOTAL</b>					<b>\$3,155,071</b>	<b>\$1,525,067</b>	<b>\$0</b>
FUND 40	Technology Equipment	Set-Aside		Resource 9010-900	\$4,779,632	\$1,526,087	\$3,070,780	\$3,234,939
	Vehicle Purchase and Replacement	Set-Aside		Resource 9010-901	\$732,310	\$4,605	\$54,419	\$682,496
	Facilities Needs Not Funded by Other Mechanisms	Set-Aside		Resource 9010-902	\$1,003,266	\$6,553	\$0	\$1,009,819
	Solar Project	Set-Aside		Resource 9010-745	\$162,101	\$212,536	\$252,563	\$122,074
	<b>FUND 40 TOTAL</b>					<b>\$6,677,309</b>	<b>\$1,749,781</b>	<b>\$3,377,762</b>

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## General Fund Sources Of Money



The adjacent chart depicts the relative amounts of the various sources of funds available for use in the General Fund for the budget year. These sources are:

1. **LCFF Sources** – those monies received for the attendance of students through the Local Control Funding Formula. This money is derived from a dollar amount, which is adjusted each year, multiplied by average daily attendance or ADA (the average number of students in attendance on any one day) and is funded by local property taxes and State income taxes, corporate taxes, and sales taxes.
2. **Federal Revenue** – those monies received from the Federal Government.
3. **Other State Revenue** – non-LCFF monies received from the State for other programs commonly referred to as Categorical Programs.
4. **Other Local Revenue** – monies received from local sources other than Property Taxes.
5. **Other Sources** – those monies received from sources other than those listed above.



# SANTEE SCHOOL DISTRICT

**2022-23**

**USER FRIENDLY BUDGET**

## Revenue Categories

The table on the next page depicts the categorization of the various revenues to be received in the General Fund based on their allowed use and their expected duration. Unrestricted revenue sources are those that the District has discretion over using for any expenditure allowed by law. Restricted revenues are those that are designated to be used only for specific purposes or only on a designated population, as stipulated by the grantor or donor. On-going monies are those that can reasonably be expected to continue at about the same level or higher in future years. One-time monies are designated as such for one of four reasons:

- The funds are only given once by the grantor or donor with no obligation or commitment to continue the funding.
- The funds are subject to such volatility that their amount from year to year is relatively uncertain.
- The funding stream is expected to end in the near future.
- The funds are only released as the result of a competitive grant for which an application must be submitted and approved.

In general, it is not financially prudent to use one-time monies to fund on-going expenditures, such as salaries and benefits, unless the positions that are funded by the source will end at the same time the revenue stream ends.

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

Q1: Unrestricted/On-Going Revenue		Q2: Unrestricted/One-Time Revenue		Q3: Restricted/On-Going Revenue		Q4: Restricted/One-Time Revenue	
Description	Amount	Description	Amount	Description	Amount	Description	Amount
State Aid LCFF	46,479,746	Mandated Cost Reimbursement	8,758,485	Title I	591,079	Tobacco Use Prevention	35,792
Prop Taxes LCFF	20,021,234	Other Local Revenue	0	IDEA Lcl Ent P194-142	1,468,513	McKinney Vento Homeless Grant	32,000
M&O PL 81-879	50,000			IDEA Preschl	81,373	ARP Homeless Consortium	45,237
MAA	25,000			IDEA Prschl Staff Dev	635	ARP Homeless for LEA	50,556
Lottery	995,342			Title II Tchr Quality	129,333	ESSER III General	2,253,993
CAASP Testing	0			Title III Imm Ed	0	ESSER III Learning Loss	754,175
Mandated Cost Block Grant	213,185			Title III LEP	70,317	ESSER III Expanded Learning Opp	154,698
Interest Earnings	80,000			Prop 20 Lottery	396,916	Spec Ed Dispute Resolution	16,772
Other Local Revenue	121,126			Special Education From SELPA	4,817,140	Spec Ed Learning Recovery	253,720
				Special Education Prop Taxes	467,325	DODEA Project Resilience	100,171
				Special Ed- Low Incidence	91,216		
				Special Ed Prop 98 Mental Health	479,143		
				Special Ed Federal Mental Health	21,580		
				Special Ed-Preschool	0		
				ASES from SDCOE Consortium	296,952		
				ASES Parent Fees	0		
				Medi-CAL Reimbursement	100,000		
				Expanded Lrng Opprnty Program	4,380,046		
				STRS On-Behalf Payments	4,169,873		
<b>Total Quadrant 1 Revenue</b>	<b>67,985,633</b>	<b>Total Quadrant 2 Revenue</b>	<b>8,758,485</b>	<b>Total Quadrant 3 Revenue</b>	<b>17,561,441</b>	<b>Total Quadrant 4 Revenue</b>	<b>3,697,114</b>
		<b>Total Unrestricted Revenue:</b>	<b>76,744,118</b>			<b>Total Restricted Revenue:</b>	<b>21,258,554</b>

# SANTEE SCHOOL DISTRICT

**2022-23**

**USER FRIENDLY BUDGET**

## **Local Control Funding Formula**

Starting in 2013-14, the State implemented a new funding distribution system for K-12 public education. The previous system used a calculation of the Revenue Limit, which was a school district's major source of Unrestricted revenue stemming from student attendance, and various Categorical Programs, the funding for which was to be spent on specified types of expenditures or populations of students. Over time, according to the Governor, the system became complex, inequitable, and too reliant upon State direction over the use of school district resources. To remedy this situation, the Governor and Legislature combined Revenue Limit funding and most Categorical Programs into one funding stream called the Local Control Funding Formula or LCFF.

The LCFF distributes funds to school districts based on a calculation of Base Grants, which vary by grade span; Supplemental Grants for the unduplicated count of English Language Learners, students qualifying for free or reduced priced meals, or Foster Youth students; and Concentration Grants for school districts with populations of Supplemental students exceeding 55% of total enrollment. For those districts that previously received funding for Transportation and Targeted Instructional Improvement Grants, these amounts became separate add-ons to the LCFF formula.

The LCFF established a target funding level to reach in 2020-21 based on the foregoing calculation and then compares that amount to the amount of funding a school district received in the prior year. The difference is to be funded in annual increments to the extent of additional available State General Funds each year. In 2018-19, the LCFF became fully funded, thereby reaching the target two years ahead of schedule.

Use of LCFF funds is governed by a document called the Local Control Accountability Plan (LCAP). The LCAP is essentially a strategic planning document which links financial resources to a district's goals and objectives. School districts are required to adopt an LCAP once every three years and to update it annually. The LCAP development process involves a significant amount of stakeholder input to help inform decision-making for the formation of Goals and Action Steps to increase or improve services for all students. Supplemental funds from the LCFF are to be targeted to specific sub-groups to demonstrate an increase or improvement of services over and above that provided for all students.

The District's LCAP can be accessed on the home page of its website at [www.santeesd.net](http://www.santeesd.net).

The table on the following page contains the details of the LCFF calculation and estimated funding for the budget year:

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

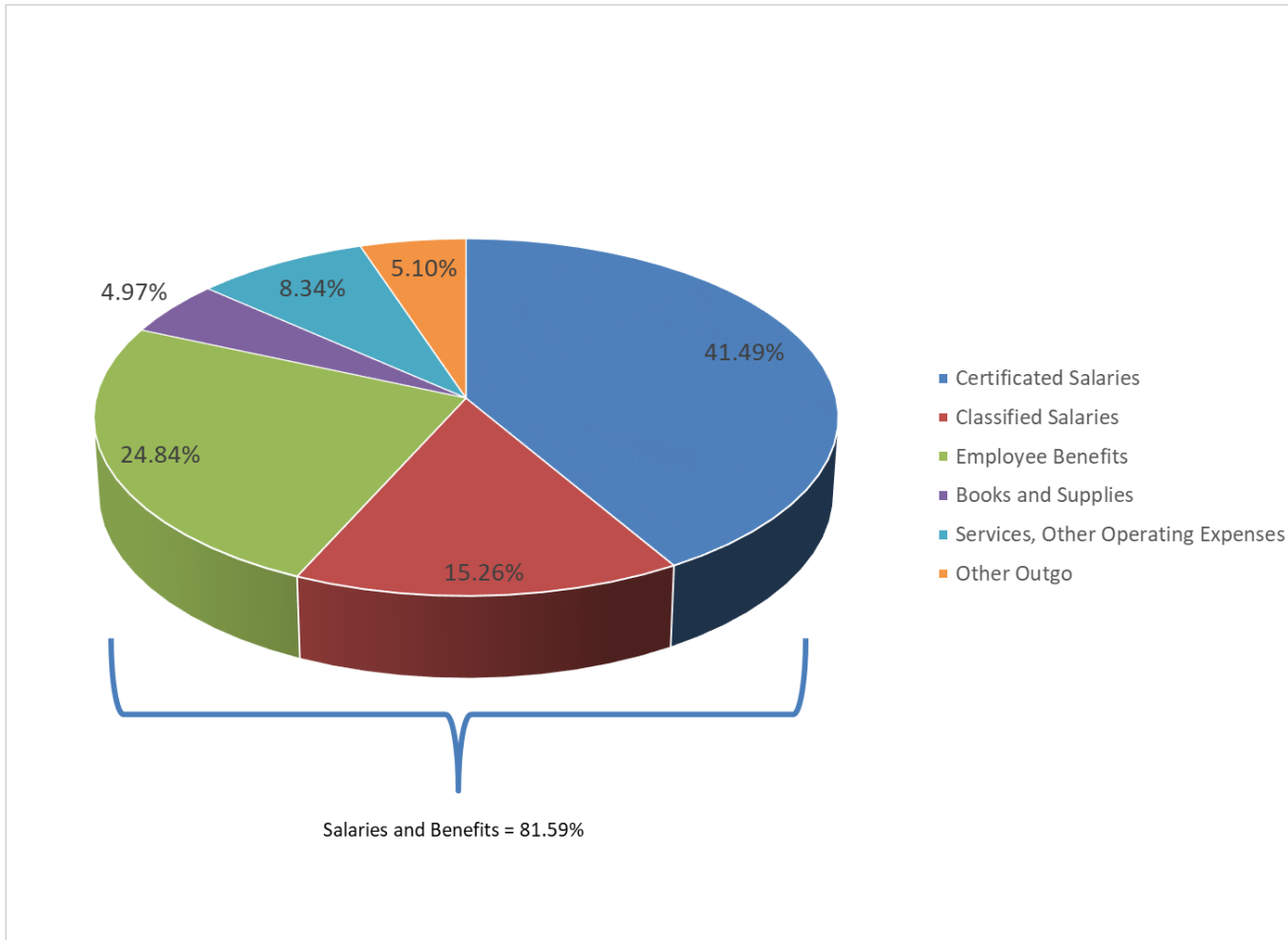
2022-23		Grade Spans				Total
Factor	Component	TK(INFO)	TK-3	4-6	7-8	
<b>Base Grant</b>	Prior Year Base Grant		\$8,093.00	\$8,215.00	\$8,458.00	
	COLA		9.84800%	9.84800%	9.84800%	
	Adjusted		\$8,890.00	\$9,024.00	\$9,291.00	
<b>Augmentations</b>	TK-3 CSR	\$2,813.00	\$925.00			31.64%
<b>Supplemental</b>	EL Student Counts CBEDs					565
	F/R Student Counts CBEDs					2,163
	EL not F/R Counts CBEDs					133
	Total Estimated Unduplicated Count for Supplemental					2,296
	Current Year CBEDs Enrollment					6,205
	Estimated % of Population for Supplemental					37.58%
	Supplement to Base Amount per Student		\$1,963.00	\$1,804.80	\$1,858.20	20.00%
	Supplement to Base Weighted for District		\$737.62	\$678.18	\$698.24	
<b>Concentration</b>	Per Student Increase for Concentration Factor		\$6,380.00	\$5,866.00	\$6,039.00	65.00%
	Estimated Supplemental student count over 55% of population					0
<b>Total</b>	Per Student Grant	\$2,813.00	\$10,552.62	\$9,702.18	\$9,989.24	
<b>ADA</b>	Total	170.19	2,937.29	2,134.28	1,341.23	6,412.80
<b>Entitlement Funding</b>	Base Grant		26,112,508	19,259,743	12,461,368	57,833,619
	Supplemental		2,166,615	1,447,421	936,505	4,550,541
	Concentration		0	0	0	0
	K-3 CSR (2020-21 Target = 24:1)	478,744	2,716,993			3,195,738
	Sub-Total	478,744	30,996,116	20,707,164	13,397,873	65,579,898
<b>Add-Ons</b>	Home to School Transportation					358,105
	TIIG					576,547
	Adjustment					(13,569)
<b>Total</b>	<b>Total Estimated 2022-23 Target</b>			<b>Per ADA:</b>	<b>\$10,370.04</b>	<b>66,500,980</b>
<b>Current Funding</b>	Prior Year LCFF Funding (Adjusted for ADA changes)					61,772,843
	Difference					4,728,137
	Adjustment					
	100.00%	Estimated 2022-23 LCFF Funding Increase			7.65%	4,728,137
	Estimated 2022-23 Total LCFF Funding					66,500,980

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## General Fund Uses Of Money



The adjacent chart depicts the relative amounts of the various uses of funds in the General Fund for the budget year. These uses are:

1. **Certificated Salaries** – payments to employees whose jobs require State certification or credentials.
2. **Classified Salaries** – payments to employees whose jobs do not require State certification or credentials.
3. **Employee Benefits** – payments for benefits required by law or voluntarily provided by the District. This includes contributions to retirement programs, social security and medicare, State unemployment insurance, worker’s compensation for work-related injuries, and health and welfare programs.
4. **Books and Supplies** – payments to vendors for the purchase of textbooks, library books, and supplies used for instruction or in offices.
5. **Services, Other Operating Expenses** – payments to vendors for professional or contracted services, utilities, phones, and insurance.
6. **Capital Outlay** – payments to vendors for the purchase of equipment, facilities, or facility upgrades costing \$5,000 or more per item.
7. **Other Outgo** – payments for debt service or transfers to other funds.

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## Certificated Staffing

The table below depicts the projected certificated staffing levels for the budget year:

School	General Education									2021-22 Special Education				2022-23 Special Education				Principals		Vice Principals		Other <sup>3</sup>			
	2021-22 TK-8 Gen Ed	2022-23 TK-8 Gen Ed	Buffer	2022-23 Budget					EAK	LA Spec/ IRTs	Other <sup>1</sup>	SDC	RSP	SLP	Other <sup>2</sup>	SDC	RSP	SLP	Other <sup>2</sup>	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
	TK-8 Gen Ed	Diff		Lrng Recvry																					
Cajon Park	35.00	31.00	1.00	32.00	(3.00)	2.00		2.00	0.50		5.00	2.50	2.00	0.00	5.00	2.50	2.00	0.00	1.00	1.00	1.00	1.00			
Carlton Hills	24.00	21.00		21.00	(3.00)	1.00	1.00	1.50			4.00	2.00	2.00	0.00	5.00	2.00	3.00	0.00	1.00	1.00	1.00	1.00			
Carlton Oaks	32.00	32.00		32.00	0.00	2.00		2.00	0.50		5.00	3.50	2.00	0.00	6.00	3.50	2.00	0.00	1.00	1.00	1.00	1.00			
Chet F Harritt	24.00	24.00		24.00	0.00	1.00	1.00	1.50			2.00	2.00	1.00	0.00	2.00	2.00	1.00	0.00	1.00	1.00	1.00	1.00			
Hill Creek	29.00	26.00	1.00	27.00	(2.00)	1.00	1.00	2.00			2.00	2.00	1.00	0.00	2.00	2.00	1.00	0.00	1.00	1.00	1.00	1.00			
Pepper Drive	32.00	28.00	1.00	29.00	(3.00)	2.00		2.00			0.00	3.00	1.00	0.00	0.00	3.00	1.00	0.00	1.00	1.00	1.00	1.00			
PRIDE Academy	25.00	24.00		24.00	(1.00)	1.00	1.00	1.50			0.00	1.50	1.00	0.00	0.00	1.50	1.00	0.00	1.00	1.00	1.00	1.00			
Rio Seco	37.00	35.00	1.00	36.00	(1.00)	3.00		2.00	0.50		5.00	4.00	2.00	0.00	5.00	4.00	2.00	0.00	1.00	1.00	1.00	1.00			
Sycamore Canyon	15.00	14.00		14.00	(1.00)	0.00	1.00	1.50	0.50		8.00	1.50	4.00	0.00	8.00	1.50	4.00	0.00	1.00	1.00	0.00	0.00			
<b>Sub-Total</b>	<b>253.00</b>	<b>235.00</b>	<b>4.00</b>	<b>239.00</b>	<b>(14.00)</b>	<b>13.00</b>	<b>5.00</b>	<b>16.00</b>	<b>2.00</b>		<b>31.00</b>	<b>22.00</b>	<b>16.00</b>	<b>0.00</b>	<b>33.00</b>	<b>22.00</b>	<b>17.00</b>	<b>0.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	
Superintendent					0.00																		1.00	1.00	
Santee Success Program	1.00	1.00		1.00	0.00																				
Alternative Education	3.00	1.00		1.00	(2.00)						1.00														
Special Education Centralized					0.00								11.00				11.00						2.00	2.00	
Human Resources/ Pupil Services					0.00																		2.00	2.00	
Education Services					0.00				12.00														4.00	4.00	
<b>Grand-Total</b>	<b>257.00</b>	<b>237.00</b>	<b>4.00</b>	<b>241.00</b>	<b>(16.00)</b>	<b>13.00</b>	<b>5.00</b>	<b>16.00</b>	<b>14.00</b>		<b>32.00</b>	<b>22.00</b>	<b>16.00</b>	<b>11.00</b>	<b>33.00</b>	<b>22.00</b>	<b>17.00</b>	<b>11.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	
<b>District Total Non-Management Certificated FTE:</b>																			<b>359.00</b>	<b>District Total Certificated Management FTE:</b>				<b>26.00</b>	

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

Significant Position Changes

Action	Annual Cost	Source
Add 2 SDC Teachers	\$ 182,926	LCFF Base
Add 2 Admin Interns	\$ 182,926	LCFF Supplemental
Add 1 Craftsworker III	\$ 88,201	RRMA
Add 1 Curriculum Resource Teacher	\$ 91,286	Special Ed COVID Learning Loss Funds
Add 1 Curriculum Resource Teacher	\$ 91,286	Educator Effectiveness Funds
Maintain 7 additional Intervention Resource Teachers (IRTs) for an additional year	\$ 795,026	50% ELOP; 50% ESSER III
Add 2 Regional Leaders	\$ 147,493	ELOP Funds
Add 1 Personnel Technician	\$75,476	ELOP Funds
Eliminate 2 grant funded temporary Counselors	\$ (187,736)	ESSER II Funds
Add 1 Social Worker/Counselor for Homeless Liaison	\$ 134,508	Homeless Grants
Add 1 Counselor for a total of 8.0 FTE allocated to schools	\$ 93,868	LCFF Supplemental
Re-Purpose 8 of the 14 Gen Ed Instructional Assistants used in 2021-22 for learning recovery to TK Expansion	\$ 232,739	From Expanded Lrng Opp Grant to New TK Funds in LCFF
<b>Total</b>	<b>\$ 1,928,000</b>	

# SANTEE SCHOOL DISTRICT

**2022-23**

**USER FRIENDLY BUDGET**

## Statutory Benefit Rates

Salary and benefit costs are the largest portion of the District's expenditures. In addition to health and welfare benefits, the District is required to contribute to various entities, as a percentage of payroll, for benefits set in law. These are called Statutory Benefits. Below are the projected rates (as a percentage of salary) for the prior year, the budget year, and estimates for the subsequent years of the Multi-Year Projection:

<b>Statutory Benefit</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
STRS (State Teachers Retirement System)	16.92000%	19.10000%	19.10000%	19.10000%
PERS (Public Employees Retirement System)	22.91000%	25.37000%	25.20000%	24.60000%
FICA (Social Security)	6.20000%	6.20000%	6.20000%	6.20000%
ARS (Alternative Retirement System to Social Security)	1.30000%	1.30000%	1.30000%	1.30000%
MEDI (Medicare)	1.45000%	1.45000%	1.45000%	1.45000%
SUI (State Unemployment Insurance)	0.50000%	0.50000%	0.50000%	0.50000%
W/Comp (Workers Compensation Insurance)	2.19000%	1.90000%	2.00000%	2.10000%



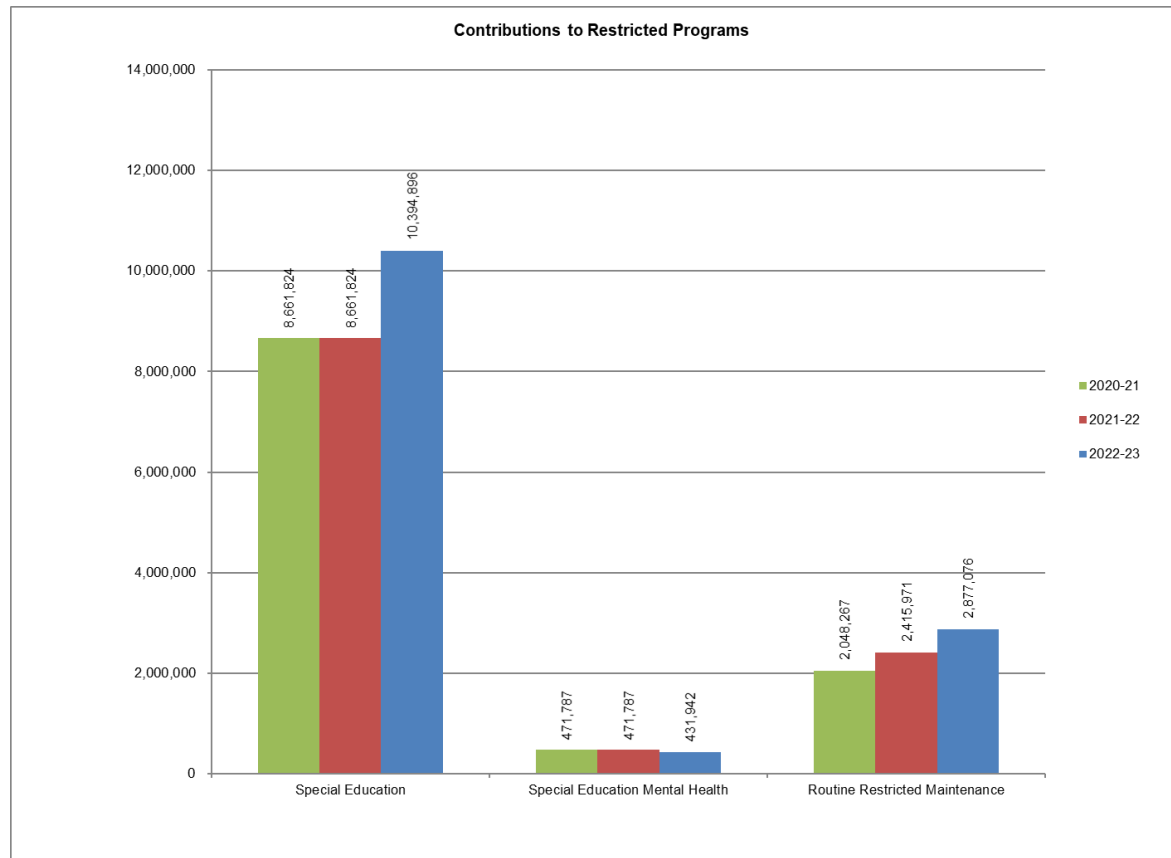
# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## Contributions To Restricted Programs By The Unrestricted General Fund

The programs, or restricted funds, that do not receive enough revenue from sources outside of the District to pay all of their expenditures are depicted on the chart below. The difference between revenue received for these programs and total expenditures is paid from the Unrestricted General Fund and is sometimes referred to as “Contributions to Restricted Programs.” In the case of Routine Restricted Maintenance, this contribution amount is set by law with specified set-aside requirements. For this year the requirement is 3% of total general fund outgo.



# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## Interfund Transfers

Transfers between funds of the District are transfers of cash in order to accomplish certain purposes. Below are the interfund transfers included in the Adopted Budget and planned for the subsequent two years:

From Fund	To Fund	Purpose	Budget Year Amount	Year+1 Amount	Year+2 Amount
Fund 17: Special Reserve	Fund 1: General		0	0	0
<b>Total Interfund Transfers In:</b>			<b>0</b>	<b>0</b>	<b>0</b>
Fund 1: General	Fund 13: Cafeteria Fund	Unpaid Meal Accounts	0	0	0
Fund 1: General	Fund 17: Special Reserve	Futiure Instructional Materials Purchases	1,500,000	0	0
Fund 1: General	Fund 17: Special Reserve	Future Classroom Furniture Purchases	0	0	0
Fund 1: General	Fund 40: Capital Outlay	Technology Equipment Replacement Reserve	1,500,000	500,000	500,000
Fund 1: General	Fund 40: Capital Outlay	Hill Creek Solar Project Debt Service	170,065	176,868	183,943
Fund 1: General	Fund 40: Capital Outlay	Solar Project Inverter Replacement Set-Aside	25,000	25,000	25,000
Fund 1: General	Fund 40: Capital Outlay	Facilities Needs Not Covered by RRMA, Deferred Maintenance, GO Bond, or Capital Facilities Fund	0	0	0
Fund 1: General	Fund 40: Capital Outlay	Maintenance/Replacement Reserve for Video Surveillance and Electronic Lock Systems			
Fund 1: General	Fund 63: Enterprise Fund	Contribution to YALE Preschool	41,158	50,000	50,000
<b>Total Interfund Transfers Out - Unrestricted General Fund:</b>			<b>3,236,223</b>	<b>751,868</b>	<b>758,943</b>
Fund 1: General RRMA	Fund 14: Deferred Maintenance	Major repair/replacement of building and grounds components	500,000	500,000	500,000

# SANTEE SCHOOL DISTRICT

**2022-23**

**USER FRIENDLY BUDGET**

## School Budget Allocations

The table below depicts budget allocations to schools from various sources. The LCFF allotment uses a similar calculation as the district level Local Control Funding Formula allocating proportionately more funds to schools with higher populations of low socio-economic, English Learner, and Foster Youth students. Title 1 is a federal program to serve disadvantaged students. Prop 20 Lottery funds can only be used for instructional materials:

School	LCFF 0000###	Title 1 3010	Prop 20 Lottery 6300	MS Science - Replenish Kits 0000102	Library Books 6300768	Total Funding 2022-23
Pepper Drive	42,148	143,255	15,681	7,660	1,798	<b>210,541</b>
Carlton Hills	28,157	0	12,405	6,060	1,318	<b>47,940</b>
Sycamore Canyon	14,857	0	6,981	3,410	1,000	<b>26,247</b>
PRIDE Academy	31,395	93,735	12,180	5,950	1,285	<b>144,545</b>
Cajon Park	42,010	102,320	18,076	8,830	2,149	<b>173,385</b>
Chet F Harritt	29,277	78,323	12,242	5,980	1,294	<b>127,115</b>
Carlton Oaks	37,468	0	16,807	8,210	1,963	<b>64,448</b>
Rio Seco	42,438	0	19,079	9,320	2,296	<b>73,133</b>
Hill Creek	31,495	0	13,961	6,820	1,546	<b>53,822</b>
<b>Total</b>	<b>299,244</b>	<b>417,633</b>	<b>127,412</b>	<b>62,240</b>	<b>14,649</b>	<b>921,178</b>

# SANTEE SCHOOL DISTRICT

**2022-23**

**USER FRIENDLY BUDGET**

## Normal Annual Cost Increases

Each year, the District experiences cost increases from the prior year due to contractual provisions with employee groups, benefit rate changes set in statute or by action of governmental agencies, and inflationary pressures for various services. These cost increases are generally paid from the increase to the LCFF Base Grant, which is the primary funding source for operational expenditures. When the increase to the LCFF Base Grant is greater than normal cost increases, there are additional funds available for other purposes. When the LCFF Base Grant increase is insufficient to pay for normal cost increases, these cost increases must be paid for from other sources such as the reserve or by reducing expenditures in other areas in order to balance the budget.

Below is a summary of the normal cost increases estimated for the budget year and two subsequent years in comparison to the projected change to the LCFF Base Grant:

<b>Normal Annual Cost Increases:</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Step & Column Salary Increases - STA	854,069	854,764	855,459
Step & Column Salary Increases - CSEA	253,922	253,794	252,880
Step & Column Salary Increases - SAA	128,000	128,044	127,941
Retirement Systems	1,119,797	(21,888)	(77,251)
Other Statutory Benefits	(101,112)	51,131	51,131
Property & Liability Insurance	(6,018)	172,806	207,367
Utilities	306,000	118,870	127,062
Non-Salary Special Ed Costs	(480,679)	203,288	219,551
Non-Salary RRMA Costs	282,009	87,955	96,751
<b>Total Normal Cost Increases</b>	<b>2,355,989</b>	<b>1,848,764</b>	<b>1,860,890</b>
LCFF Base Grant Change	4,542,512	757,557	(553,778)
<b>Difference</b>	<b>2,186,523</b>	<b>(1,091,206)</b>	<b>(2,414,667)</b>

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## Multi-Year Projection

The District analyzes the effects of its decisions on the budget year and the subsequent two years in order to anticipate adjustments to revenues and expenditures that must be made before the budget year begins. These affects are derived by taking the budget year and projecting revenues and expenditures based on projected COLAs (Cost of Living Allowance), step & column increases for employees (those resulting from employees moving up on the salary schedule), negotiated salary increases, inflation, and other known or anticipated factors. Although this process is fraught with uncertainty, the method used helps the District to understand the ramifications of financial decisions on subsequent years. For example, negotiated salary increases not only affect the year in which the increase is made, it also compounds into future years. These factors must be considered in order to maintain financial health and flexibility.

It is important to note that the Multi-Year Projection is just that, *a projection* based on a set of assumptions known or anticipated at the time the projection is formulated. Therefore, it is not a forecast predicting future outcomes.

In addition to providing a Multi-Year Projection, Interim Reports also require one of three certifications:

- **POSITIVE:** The District CAN meet its financial obligations for the entire Multi-Year Projection period.
- **QUALIFIED:** The District MAY NOT be able to meet its financial obligations for the entire Multi-Year Projection period.
- **NEGATIVE:** The District WILL NOT be able to meet its financial obligations for the entire Multi-Year Projection period absent a State loan and intervention.

Although the District certifies one of the above, the County Office of Education, under Assembly Bill (AB) 1200 requirements, maintains fiscal oversight and may change a district's certification, if they deem it appropriate.

The table on the next page displays the best estimates available of the expected condition of the General Fund for the budget year and two subsequent years based on known factors and assumptions outlined in this User Friendly Budget document.

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## General Fund Multi-Year Projection

Item	2021-22		2022-23		2023-24		2024-25	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Beginning Fund Balance	21,024,471	2,548,151	\$22,688,577	\$3,242,091	\$31,186,127	\$3,200,979	\$32,063,104	\$330,000
Fund Balance Adjustments	1		0					
Total Income	\$63,663,875	\$24,417,804	\$76,744,118	\$21,258,554	\$68,725,811	\$21,308,684	\$68,061,113	\$18,522,941
Total Outgo	\$61,999,770	\$23,723,864	\$68,246,569	\$21,299,666	\$67,848,833	\$24,179,662	\$69,636,470	\$18,522,941
<b>Change in Fund Balance</b>	<b>\$1,664,105</b>	<b>\$693,940</b>	<b>\$8,497,550</b>	<b>(\$41,112)</b>	<b>\$876,977</b>	<b>(\$2,870,979)</b>	<b>(\$1,575,357)</b>	<b>\$0</b>
Ending Fund Balance	\$22,688,577	\$3,242,091	\$31,186,127	\$3,200,979	\$32,063,104	\$330,000	\$30,487,747	\$330,000
Total Reserves	\$21,695,892		\$8,791,045		\$31,545,218		\$29,969,861	
<b>Budget Reserve as % of Expenditures</b>	<b>25.31%</b>		<b>9.82%</b>		<b>34.28%</b>		<b>34.00%</b>	
Other Internal Cash Available (FN 14, 17, 25, 40)		\$10,895,509		\$12,989,816		\$12,989,816		
GF Cash Reserve (lowest month; or year end for closing)	18.75%	\$16,077,071	16.60%	\$14,862,762	23.64%	\$21,758,233	TBD	
			Amount	Value	Amount	Value	Amount	Value
		COLA:	9.85%		5.38%		4.02%	
		Assumed LCFF Rev Change (w/ ADA changes):	7.65%	\$4,728,137	1.16%	\$773,655	-0.96%	(\$648,650)
		Assumed LCFF [Base Only] Rev Change (w/ ADA changes):	7.35%	\$4,542,512	1.14%	\$757,557	-0.82%	(\$553,778)
		*Included Annual Operating Cost Increase Impact to LCFF Base:	3.81%	\$2,355,989	2.78%	\$1,848,764	2.77%	\$1,860,890
Estimated Structural Surplus/(Deficit)			\$2,321,177		\$991,877		(\$1,580,257)	
		GAP Funding:	100.00%	A:DOF	100.00%		100.00%	
		1% Reserve Equivalent:	895,218		920,222		881,467	
		1% LCFF Increase:	617,728		665,010		672,746	
		1% Salary Increase Equivalent:	592,360		592,842		593,324	
* Step & column, health benefits, statutory benefits, and inflation for utilities, insurance, and Restricted programs subject to contribution from Unrestricted General Fund								

# SANTEE SCHOOL DISTRICT

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USER FRIENDLY BUDGET

## Budget Condition

The District endeavors to continually evaluate the condition of its budget and multi-year projection in order to respond thoughtfully and appropriately to changes in assumptions, preferably before conditions reach a crisis level. The condition of the budget is measured by the interplay of the following three factors to determine a Current State described by one of four colors; each with a set of possible, escalating remedial actions:

1. **Reserve Percentage:** The amount of remaining Unassigned fund balance divided by Total Outgo (17% = 2 months of expenditures [*Optimal*]; 10% = about 1 month of expenditures [*Tolerable*]; 3% [*Insufficient*] (State Required Minimum) = less than 2 weeks of expenditures)
2. **On-Going Income Minus On-Going Outgo:** Positive Result [*Structural Surplus*]; Negative Result [*Structural Deficit*]
3. **Cash Flow:** All obligations met with General Fund cash [*Optimal*]; Internal borrowing needed [*Tolerable*]; External borrowing needed [*Insufficient*]

Current State	Condition	Measure	Operator	Budget Year	Budget Yr+1	Budget Yr+2	Possible Remedial Actions
X	GREEN = Healthy fiscal condition	Reserve %	At least 4 of 5 conditions met	>=17%	>=10%	>=10%	Manage budgets with normal/routine methods
		On-Going INCOME minus OUTGO		STRUCTURAL DEFICIT <=\$500k	STRUCTURAL DEFICIT <=\$1m		
		Cash Flow	AND	Obligations met w/ General Fund cash	Obligations met w/ General Fund cash		
	YELLOW = Some signs of pending fiscal disturbance	Reserve %	AND/OR	<17%			Contain costs; minimize/eliminate discretionary expenditures, where possible; enact MINIMAL impact budget reductions
		On-Going INCOME minus OUTGO		STRUCTURAL DEFICIT >\$0k; <=\$1m	GROWING STRUCTURAL DEFICIT		
		Cash Flow	OR	Interfund borrowing needed	Interfund borrowing needed		
	ORANGE = Prominent signs of pending fiscal distress	Reserve %	AND/OR	<14%	<12%		Enact MINIMAL to MODERATE impact budget reductions
		On-Going INCOME minus OUTGO		STRUCTURAL DEFICIT >\$1m	STRUCTURAL DEFICIT >\$1m		
		Cash Flow	OR	External borrowing needed	External borrowing needed		
	RED = Significant fiscal distress	Reserve %	OR	<10%, AND	<3%	<3%	Enact SUBSTANTIAL impact budget reductions
		On-Going INCOME minus OUTGO		STRUCTURAL DEFICIT >\$0			
		Cash Flow					

# SANTEE SCHOOL DISTRICT

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USER FRIENDLY BUDGET

## Long-Term Debt

Long-term debt is defined as those financial obligations that will not be paid in one year. These include General Obligation Bonds, Certificates of Participation, leases, and other term loans. The chart below depicts the District's outstanding long-term debt and the amount of funds needed to satisfy principal and interest payments for the budget year:

Description	Beginning Balance	Audit Adjustments	Audit Beg Balance	Increases (Incl Accreted Intrst)	Payments	Principal Decreases	Interest	Other Decreases	Ending Balance	Due in One Year
Series A GO Bonds - 5-1-1997	0	0	0	0	0	0	0		0	
Series B GO Bonds - 8-20-2008	0	0	0	0	0	0	0		0	
Series C GO Bonds - 8-20-2008	3,473,567	0	3,473,567	0	260,000	260,000	0		3,213,567	
Series D GO Bonds - 8-20-2008	7,548,148	0	7,548,148	0	0	0	0		7,548,148	
Series E GO Bonds - 5-1-2011	3,342,228	0	3,342,228	0	0	0	0		3,342,228	
2015 GO Bond Refunding - 12-16-2015	23,382,112	0	23,382,112	0	1,840,048	1,333,573	506,475		22,048,539	
2016 GO Bond Refunding - 2-3-2016	10,431,696	0	10,431,696	0	121,811	121,811	0		10,309,885	
2017 GO Bond Refunding - 7-26-17	9,780,000	0	9,780,000	0	732,100	290,000	442,100		9,490,000	
2019 Series A GO Bond Reauthorization	12,235,000	0	12,235,000	0	2,233,800	1,780,000	453,800		10,455,000	
<b>Total GO Bonds</b>	<b>70,192,751</b>	<b>0</b>	<b>70,192,751</b>	<b>0</b>	<b>5,187,759</b>	<b>3,785,384</b>	<b>1,402,375</b>	<b>0</b>	<b>66,407,367</b>	<b>3,785,384</b>
2008 COPS - 10-7-2008	1,755,157	0	1,755,157	0	0	0	0		1,755,157	
CREBs 6-2-10	510,000	0	510,000	0	200,766	165,000	35,766		345,000	
2015 COPS Refunding - 12-22-2015	21,005,000	0	21,005,000	0	1,397,788	590,000	807,788		20,415,000	
<b>Total COPS</b>	<b>23,270,157</b>	<b>0</b>	<b>23,270,157</b>	<b>0</b>	<b>1,598,554</b>	<b>755,000</b>	<b>843,554</b>	<b>0</b>	<b>22,515,157</b>	<b>755,000</b>
<b>Total Property Indebtedness</b>	<b>93,462,908</b>	<b>0</b>	<b>93,462,908</b>	<b>0</b>	<b>6,786,313</b>	<b>4,540,384</b>	<b>2,245,929</b>	<b>0</b>	<b>88,922,524</b>	<b>4,540,384</b>
QZAB (Due Nov 2020)	0	0	0	0	0	0	0		0	
Retirement Incentives	0	0	0	0	0	0	0		0	
Premium on GO Bonds	4,966,928	0	4,966,928	0	0	0	0		4,966,928	
Premium on COPS	620,816	0	620,816	0	0	0	0		620,816	
Vacation Carry-Over	474,800	0	474,800	0	0	0	0		474,800	
2016 Lease for 3 busses - 5 Years	0	0	0	0	0	0	0		0	0
2017 Lease for 3 busses - 7 Years	103,364	0	103,364	0	54,419	50,791	3,628		52,573	50,791
<b>Total Other</b>	<b>6,165,908</b>	<b>0</b>	<b>6,165,908</b>	<b>0</b>	<b>54,419</b>	<b>50,791</b>	<b>3,628</b>	<b>0</b>	<b>6,115,117</b>	<b>50,791</b>
<b>Total Long-Term Debt</b>	<b>99,628,816</b>	<b>0</b>	<b>99,628,816</b>	<b>0</b>	<b>6,840,731</b>	<b>4,591,175</b>	<b>2,249,557</b>	<b>0</b>	<b>95,037,641</b>	<b>4,591,175</b>



# SANTEE SCHOOL DISTRICT

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USER FRIENDLY BUDGET

## Cash Flow

The District projects and monitors the flow of cash into and out of its General Fund in order to ensure that there is an adequate cash balance in any given month to pay its bills when they become due. This task becomes even more crucial when the State defers revenue payments owed to school districts into future months, and in some cases into the subsequent fiscal year. The largest outflow of cash is for payroll expenditures paid at the end of each month and because the timing of cash receipts is often misaligned with cash disbursement schedules, the District must plan ahead and may need to use temporary borrowing mechanisms in months when cash balances are insufficient.

The District has four available methods for short-term cash borrowing:

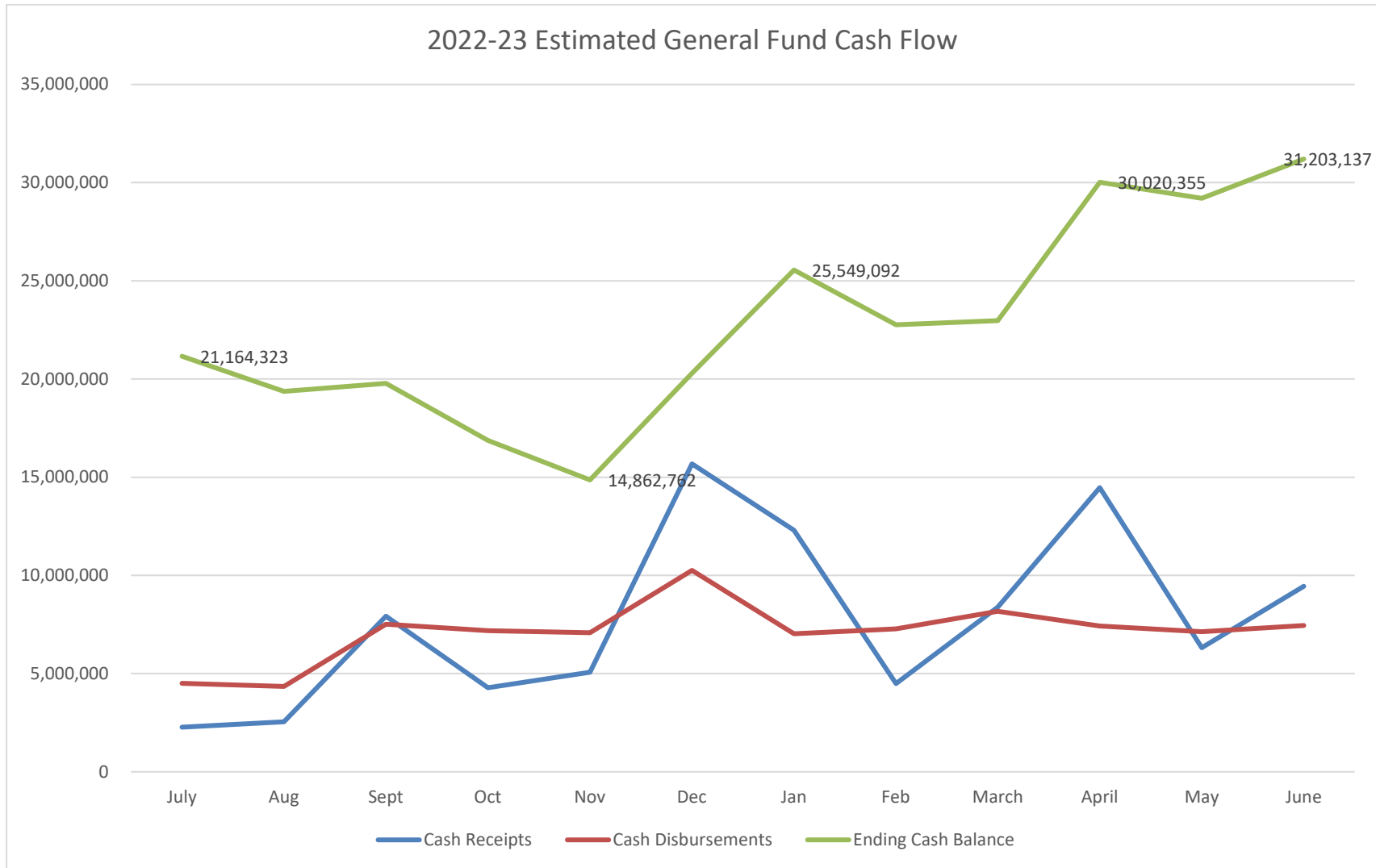
- 1) **Internal Borrowing:** The District can borrow monies from certain of its other funds for temporary transfer into the General Fund. If the transfer occurs 120 or more days from the end of the fiscal year (June 30), then the amount borrowed must be repaid to the lending fund on or before June 30. If the transfer occurs less than 120 days from the end of the fiscal year, then the amount borrowed must be repaid before the end of the subsequent fiscal year. Except for amounts borrowed from General Obligation Bond funds, Internal Borrowing requires no payment of interest.
- 2) **Tax Revenue Anticipation Note (TRAN):** The District can issue a particular type of short-term debt instrument, called a TRANs, at the beginning of a fiscal year under very stringent IRS rules. There are additional costs for issuance and payment of interest. To be considered a tax exempt instrument, the District must re-pay the notes on or before the last day of the same fiscal year in which the notes are issued. In some limited cases, the District can issue TRANs to cross fiscal years but the borrowing costs are much higher.
- 3) **County Office of Education Loan:** The District can borrow from the County Office of Education to the extent that they have available funds. However, since County Offices typically face the same type of revenue restrictions and declines as school districts, it is rare for them to have available cash to lend. There are additional costs for interest.
- 4) **County Treasury Loan:** The District can borrow from the County Treasury to the extent of available funds and typically only up to 85% of expected future tax receipts. Generally, the debt must be repaid before the end of the same fiscal year in which the funds are borrowed. However, in recent years the County Treasury has developed a program for Inter-Year borrowing so that the amount borrowed can be paid back in the subsequent fiscal year. There are additional costs for interest.

The chart on the following page depicts the projected Cash Flows in the General Fund for the budget year:

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## Reserves

Current law requires the District to maintain a minimum budget reserve level to cushion against unforeseen circumstances and conditions. This reserve, called the Economic Uncertainty Reserve, is essentially a savings account and is expressed as a percentage of total General Fund outgo. Depending on the size of a District, the required percentage can range from 1% to 5%. Specific required budget reserve percentages are as follows:

<u>Percentage Level</u>	<u>District ADA</u>
Greater of 5% or \$62,000	0 to 300
Greater of 4% or \$62,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

The amount of projected budget reserves for the District is shown on page 35 in the Multi-Year Projection. The District expects to meet the minimum required reserve level of 3% for the 3-year Multi-Projection period under current assumptions.

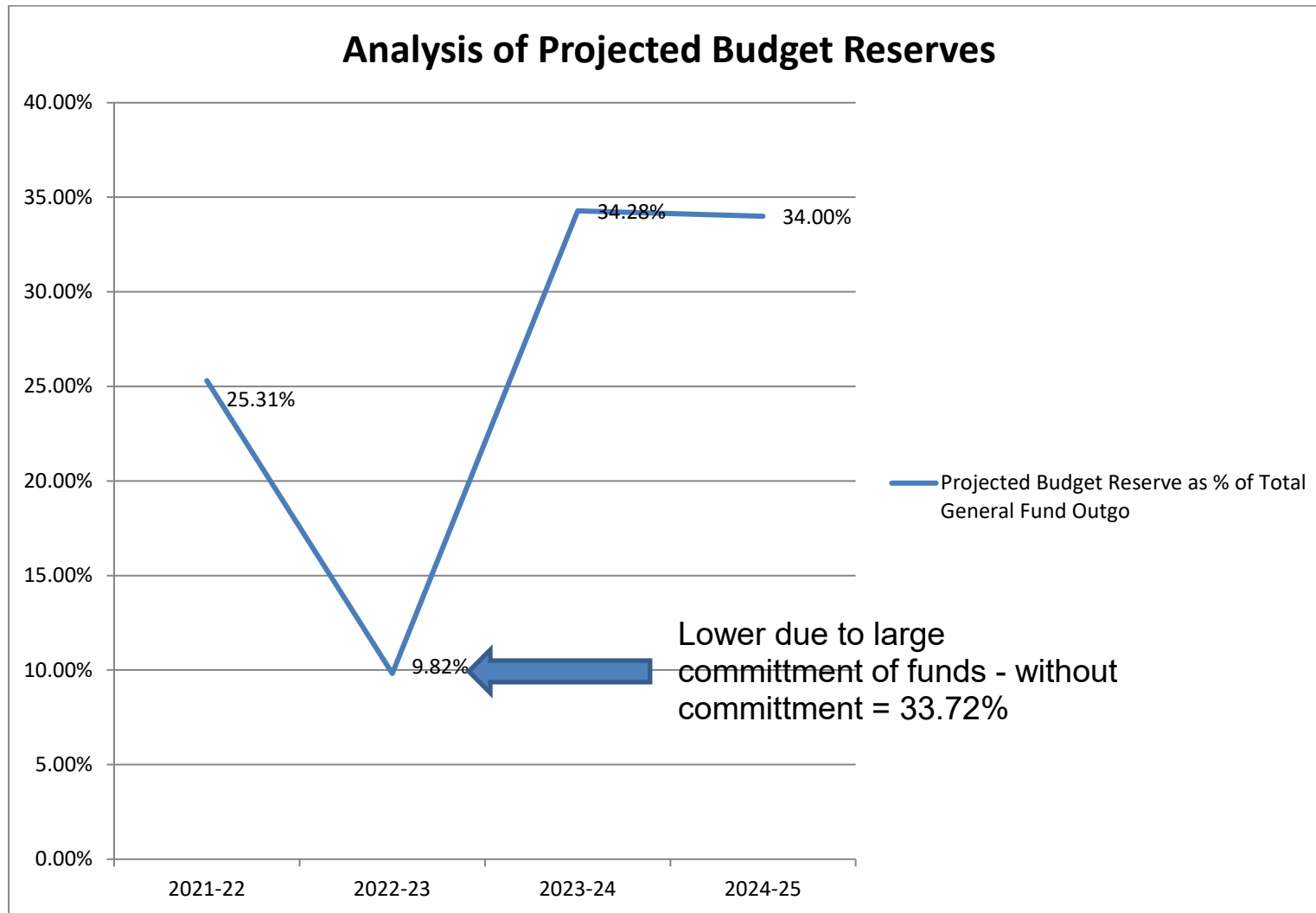
It is important to note that a *budget reserve* is not a *cash reserve* since the calculation incorporates cash and other current assets such as Accounts Receivable. Therefore, it is possible, and in fact likely, that a district could maintain the minimum budget reserve and still run out of cash. This is because a portion of the ending budget reserve in any given year is made up of Accounts Receivable; amounts owed but not yet paid. The amount of cash supporting the budget reserve declines when the State relies on deferrals: a budget balancing technique in which apportionment payments to school districts are deferred to subsequent months and into the subsequent fiscal year. Currently, the State has eliminated all deferrals.

The chart on the next page depicts the projected budget for the prior year and the 3-year period of the Multi-Year projection:

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# SANTEE SCHOOL DISTRICT

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## 6 Keys To Analyzing Fiscal Health

- 1. Is there deficit spending (i.e. do expenditures exceed revenues)?** – This can be determined by referencing line 22 of the table on Page 17. If this amount is negative, it reveals deficit spending. If this amount is positive, it reveals surplus spending. Deficit spending can be expected on the Restricted side of the General Fund, since schools and departments often carry-over categorical funding into the next year and combine it with revenue for that year in order to make larger purchases. However, deficit spending on the Unrestricted side can have serious consequences, since this requires the District to dip into reserves (accumulations of the excess of revenues over expenditures in past years) to meet its obligations and cannot be continued if fiscal health is to be maintained.
- 2. What programs are encroaching on the Unrestricted General Fund and by how much?** – This can be determined by analyzing the chart on page 30.
- 3. Have reserves been established for unfunded liabilities and funds to be used for specific purposes?** – This can be determined by referencing Lines 25 through Line 30 of the table on page 17.
- 4. Have sufficient reserves been established for Economic Uncertainties?** – This can be determined by referencing the Multi-year Projection on page 36. Pursuant to State requirements, this amount must be at least 3% of the total General Fund expenditures.
- 5. Are one-time monies, or fluctuating monies, being used to fund recurring expenditures?** – This can be partially determined by comparing the total Unrestricted/On-Going Revenues reported on page 24 to the Total Outgo reported on Line 21 of the table on page 17 in the Unrestricted column, less any known one-time expenditures. If the expenditures from this analysis exceed the on-going revenue, this can indicate that one-time monies are being used to fund recurring expenditures. This same analysis can be done with the Restricted/On-Going Revenues and Restricted Salaries and Benefits. However, there are times when one-time monies from Restricted sources will be used to pay for salaries and benefits that are expected to end when the program funding ends.
- 6. Do multi-year and cash flow projections indicate that the District will be able to meet its financial obligations for the budget year and the subsequent 2 years?** This can be determined by referencing the table on Page 36 and graph on page 40. If the Budget Reserve as a % of Total General Fund Outgo exceeds 3% in all 3 years AND the cash flow projection for the current year indicates no cash deficit and sufficient cash balances to accommodate unforeseen circumstances, this indicates the District can meet its financial obligations for that period. If Undesignated/Unappropriated Fund Balance is negative, or the Budget Reserve is less than 3% in any year, or the cash flow projection indicates cash deficits or insufficient balances to accommodate unforeseen circumstances, it can indicate that the District may either have to increase revenues or reduce expenditures to meet its financial obligations.

# SANTEE SCHOOL DISTRICT

2022-23

USER FRIENDLY BUDGET

## Reading The Standardized Account Code Structure (SACS) Forms

Reading and understanding a school district's budget document can be cumbersome and confusing. The State of California mandates the forms and methods to be used when adopting and reporting budget information at the following intervals:

- Adopted Budget – June for the subsequent budget year
- First Interim Report – December as of October 31<sup>st</sup>
- Second Interim Report – March as of January 31<sup>st</sup>
- Third Interim Report – June as of April 30<sup>th</sup> (only required if Second Interim is “Qualified” or “Negative”)
- Unaudited Actuals – September as of June 30<sup>th</sup>

The following information should help the reader of these documents to identify the important numbers that summarize a school district's financial condition:

### 1. Form 01 – General Fund

- a. *Check Line D1a on page 1.* Are there large transfers in that are supporting operations?
- b. *Check Line D1b on page 1.* Are there large transfers out indicating the General Fund's support of other funds or programs?
- c. *Check Line D3 on page 1.* Are contributions to other programs excessive? Are they growing or declining?
- d. *Check Line E on page 2.* Is there a surplus (more received than spent) or a deficit (more spent than received)?
- e. *Check Line F2e on page 2.* Is at least the minimum required for the District (3% of total General Fund outgo) reserved? Are there other appropriate amounts reserved that have been specified for particular purposes?
- f. *Check Line F2e on page 2.* Is the Undesignated/Unreserved Fund balance positive and sufficient to absorb other unforeseen circumstances?

### 2. Form 12 – Child Development Fund

- a. *Check Line D1a on page 1.* Are there large transfers in indicating support from other funds?
- b. *Check Line D1b on page 1.* Are there large transfers out? Why?
- c. *Check Line E on page 2.* Is there a surplus (more received than spent) or a deficit (more spent than received)?
- d. *Check Line F2 on page 2.* Is the fund balance zero or positive?

### 3. Form 13 – Cafeteria Fund

- a. *Check Line D1a on page 1.* Are there large transfers in indicating support from other funds?
- b. *Check Line D1b on page 1.* Are there large transfers out? Why?
- c. *Check Line E on page 2.* Is there a surplus (more received than spent) or a deficit (more spent than received)?
- d. *Check Line F2 on page 2.* Is the fund balance sufficient to support on-going operations, including equipment replacement?

# SANTEE SCHOOL DISTRICT

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USER FRIENDLY BUDGET

4. **Other Funds**
  - a. **Check Line E on page 2.** Is there a surplus (more received than spent) or a deficit (more spent than received)? Is the surplus too large indicating that not enough funds are being spent?
  - b. **Check Line F2 on page 2.** Is the fund balance sufficiently positive but not too large?
5. **Form A.** Is the District's ADA increasing or declining?
6. **Adopted Budget and Unaudited Actuals ONLY**
  - a. **Form DEBT** – How much long term debt does the District have?
  - b. **Form NCMOE** – Did the District meet its Maintenance of Effort requirement for No Child Left Behind?
  - c. **Report SEMA** – Are the Special Ed expenditures paid from state and local sources higher than previous year in total or per capita?
  - d. **Report SEMB** - Are the Special Ed expenditures paid from state and local sources higher than previous year in total or per capita?
7. **Technical Review Checks/Standards & Criteria** – Are tests Passed or Failed? For failed tests, are explanations reasonable and accurate?

# SANTEE SCHOOL DISTRICT

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USER FRIENDLY BUDGET

## Glossary Of Terms

1. **ADA** – Average daily attendance determined by taking the total of number of days students are present at school and dividing by the number of school days in the period measured. This figure is used to determine a school district’s Revenue Limit income, the single largest source of revenue in the General Fund.
2. **CBEDS** – California Basic Educational Data System. Refers to a count of enrollment as of the first school day in October.
3. **COLA** – Cost of living allowance calculated each year by the State of California that measures the change in the cost of operating a public agency. The measurement includes changes in all costs including utilities, insurance, Health & Welfare, statutory benefits, supplies, and salaries.
4. **COPS** – Certificates of Participation issued by a public entity as debt to be paid back from a designated revenue stream.
5. **CPI** – Consumer Price Index which measures the increased cost of goods and services to an employee over a period of time.
6. **Deficit Spending** – Outgo (expenditures) exceeding Income (revenue) in a particular year. This reduces ending fund balance.
7. **Fund Balance** – The accumulation of income in excess of outgo since inception of the fund.
8. **GO Bonds** – General obligation bonds issued by a public entity to be paid back over time from property tax revenue.
9. **LCAP** – Local Control Accountability Plan: the strategic planning document that governs expenditure of Local Control Funding Formula funds.
10. **LCFF** – Local Control Funding Formula: the primary mechanism used by the State of California (starting in 2013-14) to distribute State funds to K-12 school districts. The formula includes a Base Grant for funding core programs and increasing or improving services for all students; Grade Span Adjustments for implementing K-3 Class Size Reduction and 9-12 Career Technical Education; Supplemental Funds for increasing or improving services for unduplicated count students (those qualifying for free/reduced lunch, categorized as English Learners, or designated as Foster Youth); Concentration Grant Funds for districts with an unduplicated count population of 55% or more; and fixed add-ons for a few prior Categorical Programs.
11. **Lottery** – Funding received by school districts from the State of California from earnings from all Lottery games. 50% of the amount of Lottery Revenue received goes to school districts in 2 forms: UNRESTRICTED which can be used for any purpose and, RESTRICTED which must be used only for instructional materials.
12. **One-Time Revenue** – Funds that are only expected to be received in one year or that fluctuate enough from year to year that amounts are uncertain.
13. **On-Going Revenue** – Funds that are expected to be received in multiple years at a fairly steady and known rate.
14. **Proposition 98** – A 1988 voter-approved amendment establishing the minimum amount of funding for K-14 education in the State.
15. **Restricted Revenue** – Funds received from sources that stipulate how the funds must be used.



# SANTEE SCHOOL DISTRICT

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USER FRIENDLY BUDGET

## GLOSSARY OF TERMS (cont)

16. **Step & Column** – Automatic increases in salaries for employees as a result of moving up and over on the salary schedule. Step increases are automatic every year for completing another year of service. Column increases occur as a result of an employee obtaining sufficient units or credits at a college or university.
17. **Structural Deficit** – On-going Outgo (expenditures) exceeding on-going Income (revenue).
18. **Structural Surplus** – On-going Income (revenue) exceeding on-going Outgo (expenditures)
19. **Surplus Spending** – Income (revenue) exceeding Outgo (expenditures) in a particular year. This increases the ending fund balance.
20. **Unrestricted Revenue** – Funds received from sources that do not require the funds to be spent on a particular purpose. In general, these funds can be spent for any lawful purpose and typically go toward the payment of salaries and benefits for teachers, office staff, and administrators; as well as for most operational expenses such as utilities, insurance, etc.