

Irvine Unified School District

ADOPTED BUDGET 2019-20



September 3, 2019

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Irvine Unified School District

Acknowledgements

With the implementation of the Local Control Funding Formula (LCFF) and the accompanying Local Control Accountability Plan (LCAP), education funding continues to transition. It is no easy task to translate the complicated world of education finance into a document that is comprehensive and understandable. With this in mind, it is important that staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating the 2019-20 budget document.

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 - Jennifer Payton, Confidential Assistant, Business Services
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 - Sherry McGrew, Facilities Analyst
 - Kelvin Okino, Executive Director, Facilities Planning and Construction
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 - California Department of Education (CDE)
 - California Department of Finance (DOF)



2019-20 School Year

Dear Irvine Unified School District Community,

Since its inception, the Irvine Unified School District (IUSD) has strived to ensure our budget is focused on advancing student achievement. Through careful planning and key stakeholder feedback, we continue this tradition and pledge to make every penny count.

Although California remains one of the lowest-funded states in the nation in per-pupil spending and IUSD ranks among the lowest-funded districts in California, IUSD is continually recognized as one of the top school districts in the nation. Through the exceptional leadership of the IUSD Board of Education, the strategic planning of our administrative team, thoughtful collaboration with our employees, and outstanding support from our parents and community partners, IUSD has remained fiscally sound. We continue to effectively utilize funds to provide an exemplary learning environment that delivers on our promise to provide the highest educational experience we can envision.

An important tool in helping us align the budget with the District's goals is the Local Control and Accountability Plan (LCAP), which requires school districts to identify annual goals, take action on those goals, and measure progress on academic achievement, school climate and parent engagement. As a result of this interactive LCAP process, which incorporates key stakeholder feedback, the 2019-20 budget is reflective of our students' unique needs as we prepare them for college and career in the competitive 21st century. We have also carefully looked ahead to ensure we are being strategic in an effort to sustain quality educational programs and services in an ever-fluctuating state economy.

IUSD will continue to protect the public's investment in our students and the many dedicated men and women who are working to prepare our children for a bright future. We are committed to maximizing resources, putting revenue toward results and making decisions based on what is best for our more than 35,000 students. The data and information in this book provide a clear roadmap for fulfilling IUSD's vision.

Sincerely,

Terry L. Walker
Superintendent of Schools
Irvine Unified School District

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IUSD . . . providing the highest quality educational experience we can envision.

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Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.

I. Continuous Improvement Efforts



Continuous Improvement Efforts

Irvine Unified School District Continuous Improvement Efforts 2019-2020 Ensuring Success for Each Student



Irvine’s Vision Statement: The commitment to excellence is the hallmark of the Irvine Unified School District. As a school and community partnership, our promise is to provide the highest quality educational experience we can envision.

I

INVEST IN I“US”D

Our Continuous Improvement Efforts illustrate our core mission to develop essential capacities within our students and our staff, and to evaluate, each day, the impact of our teaching on student learning.

U

UTILIZE ESSENTIAL CAPACITIES

Knowledge

- Access and navigate large quantities of information and evaluate the validity and relevancy of this information
- Make broad connections between topics and identify relationships across disciplines
- Operate safely within the cyberspace community and demonstrate digital citizenship
- Engage in meta-cognition to understand and improve capacity for learning
- Reflect to anchor learning and to gain self-knowledge

Communication

- Communicate effectively when both speaking and writing
- Articulate a position persuasively and support it with evidence
- Present a message with a compelling voice and demonstrate effective presentation skills
- Collaborate effectively in diverse groups and communicate appropriately with an audience

Problem Solving

- Demonstrate flexibility and resiliency
- Apply acquired skills and strategies
- Think critically and creatively
- Take intellectual risks
- Recognize and utilize mistakes as key learning opportunities
- Ask questions to promote understanding

Relationship/Interpersonal Skills

- Accept responsibility
- Collaborate effectively and work in a team productively
- Cultivate meaningful relationships and demonstrate respect and empathy for others
- Demonstrate a passion for learning and a desire to excel
- Demonstrate ethical behavior
- Model the IUSD core values of integrity, trust, collaboration, empowerment, and learning

S

STUDY TEACHING AND LEARNING

As educators, we should consider our teaching primarily in terms of its impact on student learning. In seeking to understand our effect, we must see learning through the eyes of our students and shape our instruction to meet their needs.

D

DRIVE CONTINUOUS IMPROVEMENT

Learning Communities are our primary vehicle for improving teaching and learning. Within our learning communities, educators are gathering evidence, engaging in collaborative discussions about this evidence, and continuously evaluating the effect that we have on student learning.

INSIDE IUSD: GUIDING PRINCIPLES & PRACTICES

2019-2020 DISTRICT-WIDE GOAL: Students and staff will demonstrate intellectual risk taking and embrace error as an integral part of the learning process.

2019-2020 SCHOOL-WIDE GOAL: Each school will be intentional about the creation of an environment that encourages intellectual risk taking and fosters self-reflection for students and staff. The goal should include a description of how progress will be measured.

2019-2020 TEACHER GOAL: Each teacher will identify one or more personal areas of improvement from the guiding practices that will support the development of an essential capacity. Each teacher will also create a goal that will support intellectual risk taking in the classroom. The goals should include a description of what the practices will look like when implemented and how progress will be measured.

**The following principles capture the spirit in which we conduct our work.
The following practices illustrate these principles in action.**

GUIDING PRINCIPLES:

WE BELIEVE WE HAVE A RESPONSIBILITY TO...

- Instill a love of and joy for learning within our students.
- Demonstrate our passion for teaching and learning.
- Collaborate to maximize our impact on student learning.
- Evaluate the effect of our teaching on student learning and achievement.
- Know our impact. Understand that the success and failure in student learning **IS** about what we do or do not do well.
- Focus on evidence of student learning.
- Maintain high expectations for all students.
- Listen to and learn from our students.
- Create intellectually safe and engaging learning environments.
- Invite parents to be our partners in improving student achievement.

INSIDE IUSD: GUIDING PRINCIPLES & PRACTICES

GUIDING PRACTICES:

Model Learning

- Use the four essential questions within our learning communities to guide planning and promote learning:
 - A) What do we want students to know and be able to do?
 - B) How will students demonstrate that they have mastered essential learning and developed the essential capacities?
 - C) How will we intervene for students who struggle and enrich the learning for students who are proficient?
 - D) How can we use the evidence of student learning to improve our individual and collective practice?
- Demonstrate flexibility in thinking and openness to new ideas.
- Seek and respond to feedback from students regularly.
- Illustrate and honor multiple ways of learning.

Initiate Learning

- Understand the knowledge and attitudes that students bring to the classroom in order to modify instruction appropriately.
- Communicate learning objectives clearly so that students both understand and can articulate what success looks like and how they will meet these learning objectives.
- Create a safe environment that promotes intellectual risk taking and welcomes the admission of error as a central part of the learning process.
- Ensure that the purpose for each assignment, including homework, is clearly communicated.

Deepen Learning

- Incorporate student self-assessment into instruction; help students to monitor, control and regulate their own learning.
- Define and teach all students the skills necessary to question, analyze, interpret, evaluate, and synthesize information.
- Provide open ended assignments that invite multiple solutions.
- Provide balanced instruction that incorporates both teacher-directed and student centered experiences designed to meet student needs.
- Provide descriptive, meaningful, and constructive feedback that articulates how a student can deepen their learning.
- Use both formative and summative assessments to drive instruction.

Extend Learning

- Create more academic and social discourse; teach students to listen to peers and adults and to engage in complex discussions.
- Support the development of individual student interests, talents, strengths, and capacities to enhance skills for life.
- Make learning relevant to real world experiences.

VALUES

Lived Individually – Exhibited Organizationally

INTEGRITY

- Demonstrates honest and ethical behavior.
- Honors commitments.
- Accepts responsibility for own actions.
- Models personal and organizational values.
- Behaves in a consistent, dependable manner.
- Recognizes and acknowledges the contributions of others.
- Demonstrates respectfulness and concern for others.

TRUSTWORTHINESS

- Promotes open communication.
- Demonstrates a commitment to group norms.
- Respects others and their ideas.
- Maintains confidentiality.
- Accepts and respects differences.
- Listens fully.
- Sets aside judgment.
- Demonstrates honesty.
- Assumes best intentions.

COLLABORATION

- Shares ideas, information and resources.
- Encourages open dialogue.
- Listens to and seeks to understand others' ideas.
- Disagrees respectfully and constructively.
- Treats others and their ideas with respect.
- Invites diverse perspectives.
- Balances individual and group needs.
- Promotes teamwork and interdependence.
- Encourages divergent thinking.
- Participates actively.

EMPOWERMENT

- Supports a learning community.
- Invites divergent opinions.
- Promotes consensus as a process for decision-making.
- Encourages creative solutions.
- Contributes to achieving personal & organizational goals.
- Demonstrates initiative and responsibility.
- Shares roles of leader and follower.
- Supports risk-taking.
- Seeks multiple options.
- Demonstrates resourcefulness.
- Accepts challenges.
- Shares decision-making.
- Assesses own performance.
- Addresses issues and problems proactively.

LEARNING

- Celebrates learning.
- Models a commitment to life-long learning.
- Takes risks as a learner and as a learning community.
- Structures time and resources to support learning.
- Models high expectations.
- Works to improve performance and results.
- Promotes diversity in learning opportunities.
- Provides for varied learning styles, experiences and personal goals.

Continuous Improvement In IUSD: The Irvine Top Ten

IUSD Educators Are...	IUSD Educators Are Not...
Passionate and dedicated: invested in the success of their students, they take responsibility for student learning, seek out new opportunities to learn and are committed to the effort it takes to be successful; their excitement is contagious.	Disenfranchised or disengaged: view teaching solely as a job; they teach content NOT students and display a kind of apathy that seeps into all aspects of their work.
Compassionate: care for students, care for colleagues, maintain a mutual respect; they demonstrate a capacity to understand and honor the thoughts and feelings of those around them.	Indifferent: display a lack of concern and understanding for students' academic, emotional and social needs, and for the input and well-being of their colleagues.
Flexible and adaptable: open to change; they embrace challenges and new circumstances, while demonstrating resilience and a capacity to problem solve and adapt curriculum to meet student needs.	Closed minded or resistant to change: rigid, afraid to try new things and incapable of acknowledging the need to change; they adopt a "my way or the highway" approach and fail to see the value of adapting to meet the evolving needs of students.
Student centered: find the uniqueness within each student and celebrate their differences, they appreciate the whole child and build relationships with children that support intellectual risk taking in the classroom.	Obstacle oriented: blame students and families for failure; quick to say why something can't or won't work; they are unwilling to explore innovative approaches to instruction, and unwilling to engage in constructive problem solving.
Reflective: gather evidence of student learning to evaluate the effectiveness of instruction and to ensure that they are employing the most effective instructional practices. They consider how best to meet the needs of students, reflect on personal practice and consistently evaluate their impact.	Stagnant: unable to see their own areas for growth, unable to take ownership or responsibility for student learning; they are unwilling to adapt or change and are fiercely committed to the status quo. They adopt a one size fits all approach to instruction that doesn't reflect the individual needs of their students.
Collaborative and relationship oriented: receptive to coaching and enthusiastic about working with others; they are highly effective communicators and listeners; they are professional and respectful in their interactions. They have high emotional intelligence and focus on making connections with students, colleagues, and parents.	Solitary or self-involved: focused primarily on their own interests and needs; they resist or respond negatively to collaborative endeavors and do not listen with the intent to understand others' opinions and ideas. They can't see beyond their own narrow focus, and they fail to see the potential of other options or solutions.
Holistic in their view of curriculum and instruction: maintain a wide lens as they consider student needs; they see the connections between disciplines and understand our larger purpose is to generate a love for learning within our students.	Myopic in their view of curriculum and instruction: incapable of seeing the natural connections between disciplines; they teach skills in isolation and don't understand our larger purpose in instilling a love for learning within our students.
Courageous: take intellectual risks, they own their failures and see them as an opportunity for growth; they are able to lead and be led.	Unwilling: they blame others for failure, remain rigid in practice and perspective, are defensive when confronted with differing opinions or situations, and don't take intellectual risks.
Humble: encourage questions, seek out new knowledge; they engage in dialogue not monologue, and remain invested in the success of "we" not "I."; they realize they must continue to learn to hone their expertise.	Arrogant: perceive themselves as experts; embrace the role of "sage on the stage"; seek out individual recognition, and take credit for success while blaming others for failure; they don't see a need to continue learning.
Positive and joyful: approachable, energetic, and happy with a welcoming demeanor and a palpable enthusiasm; they see the possibilities and they celebrate learning.	Negative or dour: pessimistic and unconstructive; they are grumpy, angry, dismissive, and create environments that stifle possibilities and student learning.

II. State Budget
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State Budget

Irvine Unified School District (IUSD) 2019-20 Budget Development Process:

Throughout the year, IUSD updates financial projections and develops budgets and multiyear projections based on the release of the Governor's State Budget proposals. This process typically begins in January with the release of the Governor's initial budget proposal and is modified with the release of the Governor's May Revise proposal and the Final State Adopted Budget. Summarized below are highlights of the Governor's various 2019-20 State Budget proposals along with the financial impact to the District's budget development process.

STATE BUDGET –

Governor's January 2019-20 Budget Proposal:

Based on continued growth in the state and national economies generating increases in state General Fund revenues and local property taxes, the Governor's January 2019-20 Budget proposal included an allocation of \$80.7 billion to support the Proposition 98 minimum funding guarantee. This augmentation represented an increase of approximately \$2.8 billion from the 2018-19 Final State Adopted Budget. Proposition 98, approved by California voters in 1988, mandates the annual minimum level of funding allocated to K-12 education and community colleges and is directly impacted by state revenues and growth or retraction in the state economy.

The majority of the increase in ongoing Proposition 98 funding, or approximately \$2 billion, was allocated to fund an estimated 3.46% Cost-of-Living Adjustment (COLA) and enhancements to Special Education funding. The statutory COLA is based on the annual average change of the federally maintained Implicit Price Deflator which measures the costs of goods and services purchased by government agencies. As the economy continues to grow, it is anticipated that the annual statutory COLA will grow as well.

In addition to funding Proposition 98 at the statutory minimum level, the Governor's January proposal included approximately \$4 billion in funding outside of Proposition 98 to reduce Local Education Agency's (LEA's) pension obligations and support an Early Childhood Education initiative.

Local Control Funding Formula (LCFF):

LCFF funding represents approximately 95% of IUSD's General Fund Unrestricted revenue and is the District's largest revenue source. The amount of LCFF funding districts receive per Average Daily Attendance (ADA) varies significantly based on factors such as their unduplicated disadvantaged population percentage and annual change in student enrollment. With full funding of the estimated COLA of 3.46%, the estimated year-over-year increase for IUSD from the COLA was projected at approximately \$316 per ADA or \$11 million.



State Budget

Special Education Funding Augmentation:

In recognition of the significant and systemic underfunding of Special Education, the Governor's January proposal included an ongoing allocation of approximately \$390 million and a one-time allocation of approximately \$186 million for an aggregate of \$576 million. These funds were allocated to support an increase in Special Education services for districts with high percentages of students with disabilities and disadvantaged student populations. The disadvantaged students are defined as those students identified as low-income, youth in foster care and English Language Learners (ELL). Given the composition of IUSD's student enrollment, the plan as proposed in the Governor's January proposal provided no funding for IUSD.

CalSTRS Pension Allocation:

The Governor's January proposal included a one-time allocation of approximately \$3 billion from the State's General Fund, outside of Proposition 98, to provide relief to LEA's in recognition of the ever increasing CalSTRS pension obligation and corresponding impact to LEA's operational budgets. With the \$3 billion allocation, \$700 million was targeted to reducing the current required CalSTRS employer contribution rates in 2019-20 and 2020-21. With the remaining \$2.3 billion, the Governor proposed to pay down employer's long-term unfunded liability.

STATE BUDGET-

2019-20 Governor's May Revise Proposal:

On Thursday, May 9, 2019, the Governor released the May Revision to his 2019-20 January State Budget proposal. While recognizing state revenues exceeded the Governor's January Budget proposal by an aggregate amount of approximately \$3.6 billion, which in turn increased the Proposition 98 minimum guarantee by approximately \$750 million, the Governor's May Revise proposal provided very nominal operational increases for K-12 education. With the Proposition 98 minimum guarantee now at \$81.1 billion, citing statutory requirements of the Public School System Stabilization Account enacted with the passage of Proposition 2 in 2014, the Governor's May Revise proposal included a deposit of \$389.33 million or roughly 52% of the increase in Proposition 98 funding into the Public School System Stabilization Account. While this may help education in the future should there be an economic downturn, this funding was not available to support current education needs.

With the remaining \$357.2 million increase in Proposition 98 funding, the Governor's May Revise proposal included an increase of \$119.2 million in Special Education funding. In addition, and in stark contrast to previous practice, the Governor's May Revise proposal allocated \$153 million to provide specific relief to three school districts experiencing various levels of financial hardship.

State Budget



Local Control Funding Formula (LCFF):

While there was optimism given the increase in state revenue and corresponding increase in Proposition 98 funding the Governor would at least maintain the 3.46% Cost-of-Living-Adjustment (COLA) included in his January Budget proposal, unfortunately that did not occur. The May Revise included a revised and lower statutory COLA of 3.26%. The year-over-year increase for IUSD for COLA was revised to approximately \$10.1 million or a reduction of approximately \$900K from the January Budget proposal.

Special Education Funding Augmentation:

The May Revise allocated an increase in the overall funding included in the Governor's January proposal to approximately \$696.2 million and converted the entire allocation to ongoing funding. However, there were no significant changes to the January Budget proposal and thus, given the composition of IUSD's student enrollment, the plan as proposed in the May Revise provided no additional funding for IUSD.

CalSTRS Pension Allocation:

The Governor's May Revise proposal allocated an additional \$150 million to the \$3 billion included in the Governor's January proposal to provide relief to LEAs in recognition of the increasing pension obligations and corresponding impact to LEA's operational budgets. With the now \$3.15 billion allocation, \$850 million was targeted to reducing the CalSTRS employer contribution rates in 2019-20 and 2020-21. With the remaining \$2.3 billion, the Governor proposed to pay down employer's long-term unfunded liability. This allocation was forecast to generate ongoing savings to the District of approximately \$2.5 million annually.

STATE BUDGET-

Final Enacted 2019-20 State Budget:

Governor Newsom signed the 2019-20 State Budget Act into law on June 27, 2019. Due to the timing of the budget adoption, the IUSD's 2019-20 Adopted Budget was developed based on the Governor's 2019-20 May Revise proposal. IUSD will update the budget throughout the year to reflect changes approved in the 2019-20 Final State Budget. While Proposition 98 funding remained consistent with the May Revise at \$81.1 billion, the distribution of funds shifted with changes to the CalSTRS pension payments and the allocation of the increases in Special Education funding.

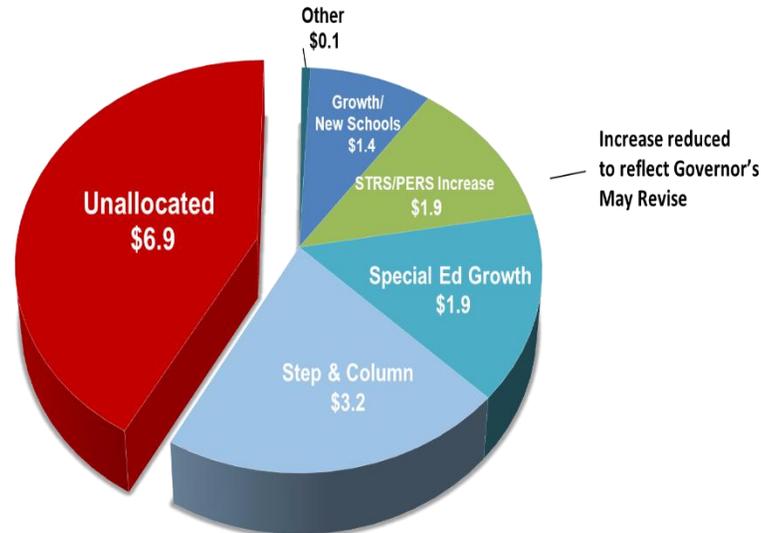
Local Control Funding Formula (LCFF):

The Final 2019-20 State Adopted Budget provides no additional funding for the LCFF. Funding is provided to support the statutory COLA of 3.26%. The year-over-year increase for IUSD for COLA remains at approximately \$10.1 million. With estimated student enrollment growth of approximately 556, the overall year-over-year increase in total LCFF funding is forecast at approximately \$15.4 million. The chart below represents the current anticipated 2019-20 distribution of ongoing unrestricted LCFF resources, yielding the availability of approximately \$6.9 million in ongoing discretionary funds.



State Budget

Allocation of \$15.4 million in LCFF Resources



Special Education Funding Augmentation:

While the funding augmentation for Special Education decreased nominally to \$645.8 million in the Final 2019-20 State Adopted Budget, the distribution of the allocation changed significantly. After hearing from the education community, the allocation of new Special Education funding was revised to impact all school districts rather than limiting resources to those districts with high percentages of students with disabilities and disadvantaged student populations.

With the revision, \$152.6 million was allocated to provide funding to bring the lowest funded Special Education Local Plan Areas (SELPAs) to the statewide target rate of \$557.27 per ADA. For IUSD this represents an increase of \$33.84 per ADA for an aggregate increase of approximately \$1.2 million. The remaining \$493.2 million was allocated to support 3, 4, and 5 year olds in preschool programs with Individualized Education Programs (IEPs). For IUSD this represents approximately \$2.7 million.

Unfortunately, conditions were placed on the continuation of this funding which will require further legislative action in 2020-21. Therefore, these funds will be treated as one-time in nature.

CalSTRS and CalPERS Pension Allocation:

While the funding allocation to provide relief to LEAs in recognition of the increasing pension obligations remained in the Final 2019-20 State Adopted Budget, the distribution of funds changed. The \$3.15 billion in the Final 2019-20 State Adopted budget includes \$606 million to reduce the CalSTRS employer rates in 2019-20 and 2020-21 and \$244 million to reduce the CalPERS employer rates in 2019-20 and 2020-21. The remaining \$2.3 billion is also split between the pension groups with \$1.64 billion allocated to pay down the CalSTRS unfunded liability and \$660 million allocated to pay down the CalPERS unfunded liability. This change is not anticipated to impact IUSD's projected annual savings of approximately \$2.5 million.

Irvine Unified School District Budget



IRVINE UNIFIED SCHOOL DISTRICT BUDGET

Irvine Unified School District 2019-20 Budget:

As required by the Local Control Accountability Plan (LCAP), adopted with the implementation of the Local Control Funding Formula (LCFF), the District conducted extensive outreach and gathered information from key stakeholders to develop the 2019-20 Budget, allocating resources in a manner targeted to support pupil outcomes and overall performance in line with statewide goals.

Due to timing related to the release of the Final 2019-20 State Adopted Budget, IUSD developed the Final 2019-20 Budget based on the Governor's May Revised 2019-20 State Budget proposal. The District will update the budget throughout the year to reflect changes approved in the 2019-20 Final State Adopted Budget. In addition, IUSD utilized guidance provided by the Orange County Department of Education (OCDE), School Services of California (SSC), the California Association of School Business Officials (CASBO) and a variety of other sources during the budget development process. The Adopted Budget reflects:

Revenues:

- Growth of 556 students
- Local Control Funding Formula (LCFF) – increase of approximately \$15.4 million
- Property Tax Growth of approximately 5%
- Irvine Public School Foundation (IPSF)/City of Irvine matching funds
- Education Partnership Fund (EPF) allocations
- Bren Foundation contributions - \$2 million
- Recreation Improvement Maintenance District (RIMD) income - \$5,950,992

Expenses:

- Employee compensation increases associated with step/column movements
- Added staff to support enrollment growth and the opening of Loma Ridge Elementary School
- Zero increase for health insurance district contributions

III. IUSD General Fund Budget
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General Fund Unrestricted Revenues, 2019-20



95% of the District's unrestricted revenues are generated from LCFF Sources which include local property taxes.

The 2013-14 State Budget established the Local Control Funding Formula (LCFF). The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing individual districts maximum flexibility in allocating resources to meet local needs.

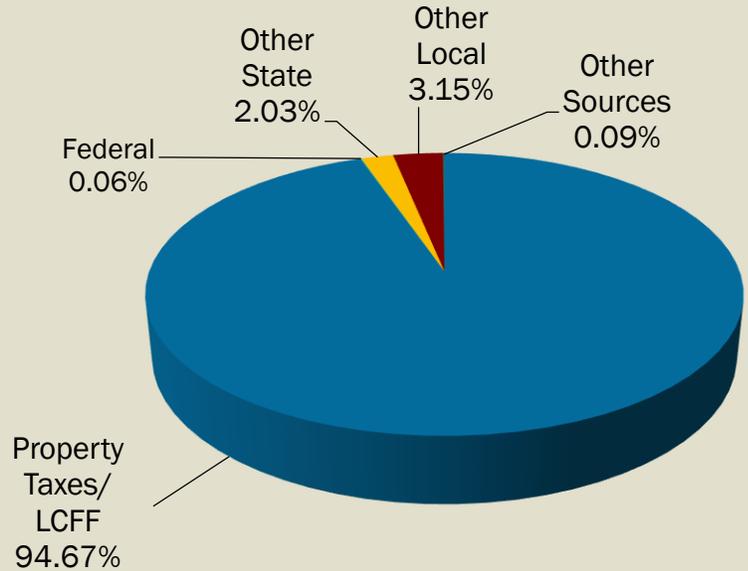
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery and State Special Education Funding. Many of the old state categorical programs such as Economic Impact Aid were eliminated; funding amounts are now included as part of the LCFF.

2019-20 unrestricted revenues are projected to make up 85% of total General Fund revenues. Unrestricted revenues pay for all non-categorical programs such as classroom instruction, school administration, and maintenance and operations.

The District's total resources include a "beginning balance," which reflects a carryover balance from the prior year. It is important to understand that this prior year balance is made up of one-time savings that should not be included as sources of revenue to fund on-going expenditures.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.

General Fund Unrestricted Revenues



General Fund Unrestricted Sources (In Millions)	
Property Taxes / Local Control Funding Formula	\$ 321.3
Federal	\$ 0.2
Other State	\$ 6.9
Other Local	\$ 10.7
Other Sources	\$ 0.3
Total Revenues	\$ 339.4
Beginning Balance	\$ 46.7
Total Unrestricted General Fund	\$ 386.1



General Fund Unrestricted Expenditures, 2019-20

It takes people to teach students and 87% of the District's 2019-20 unrestricted expenditures are committed to the employees of the District.

Most of the expenditures of the District are to pay for District employees' salaries and benefits. It takes people to teach students, and in Irvine Unified School District, 87% of the District's budgeted unrestricted expenditures are for the services of District employees.

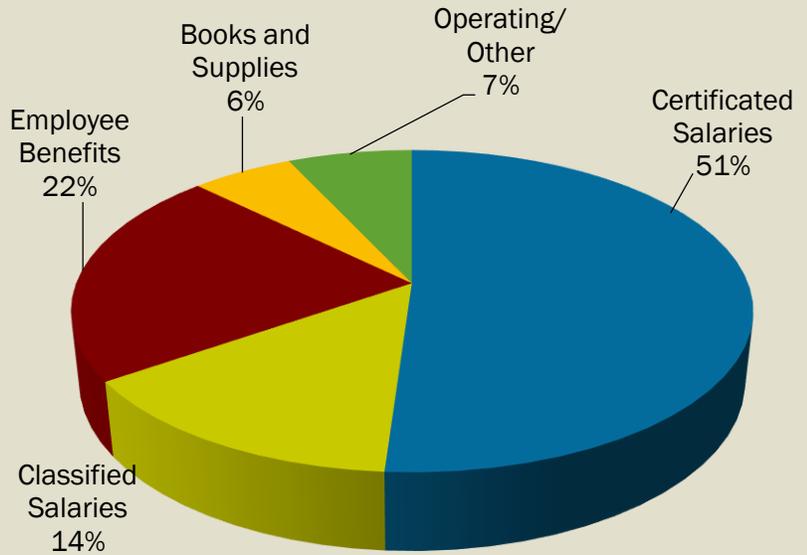
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

Classified employee salaries include support personnel in the District in positions such as office clerks, accountants, bus drivers, nutrition service personnel, painters, custodians, and classified management.

Employee benefits include retirement benefits, Medicare contributions, health benefit contributions, unemployment contributions, and workers compensation contributions.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)

Certificated Salaries	\$ 142.8
Classified Salaries	\$ 40.0
Employee Benefits	\$ 61.3
Books and Supplies	\$ 16.0
Operating/Other	\$ 19.5
Total Expenditures	\$279.6
Other Uses	\$ 70.3
Ending Balance	\$ 36.2
Total Unrestricted General Fund	\$386.1

Attendance History & Projections, 2019-20

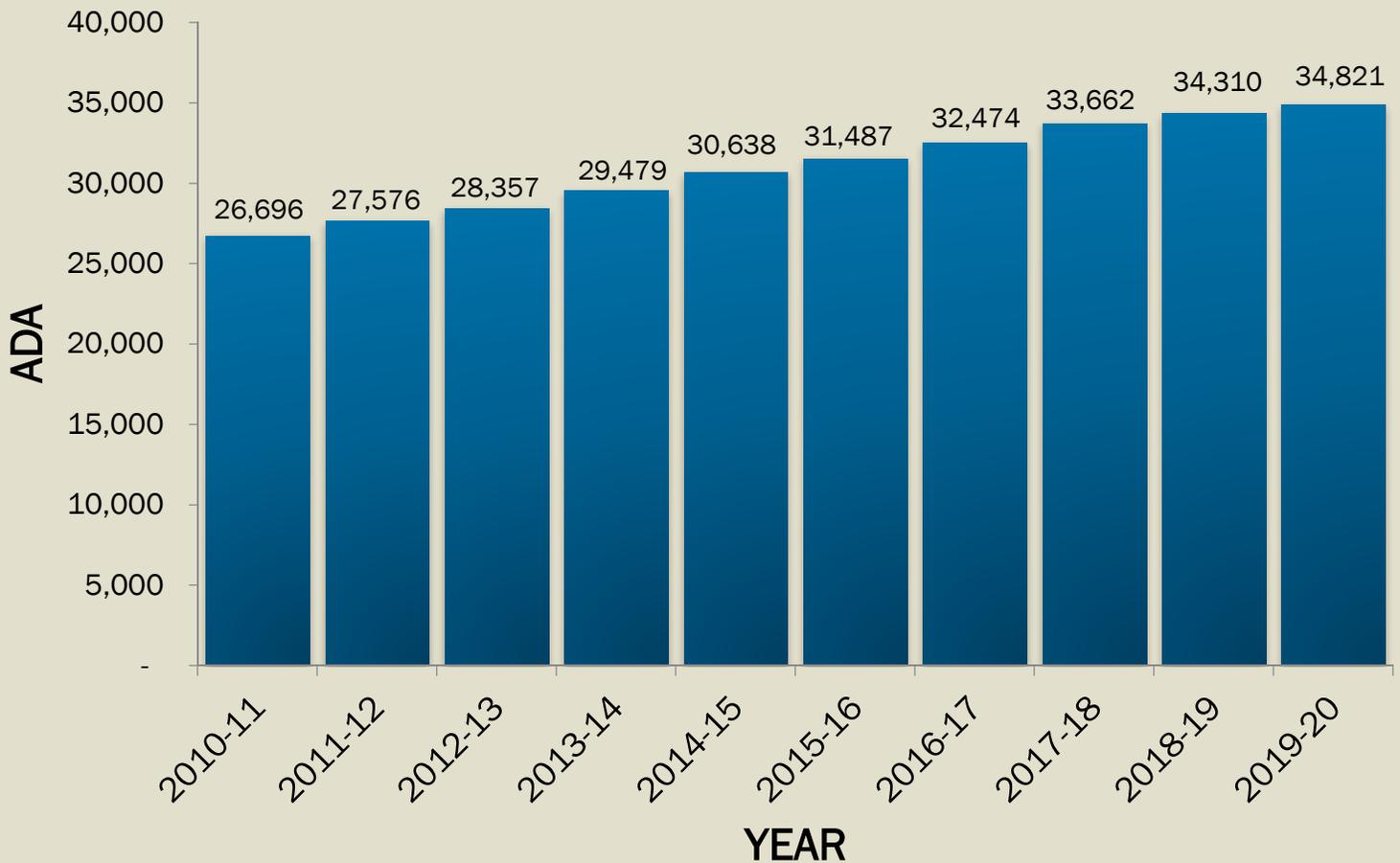


At the time of budget adoption, Irvine Unified School District projected growth of 525 ADA (Average Daily Attendance) for 2019-20. The total 2019-20 projected ADA is 34,821. The graphic below indicates steady growth in the number of IUSD students each year.

Student growth presents a number of challenges for every district. Depending on

the capacity of each school, an increase in student population can create the need for portable classrooms and in some cases create the need for district boundary adjustments.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.



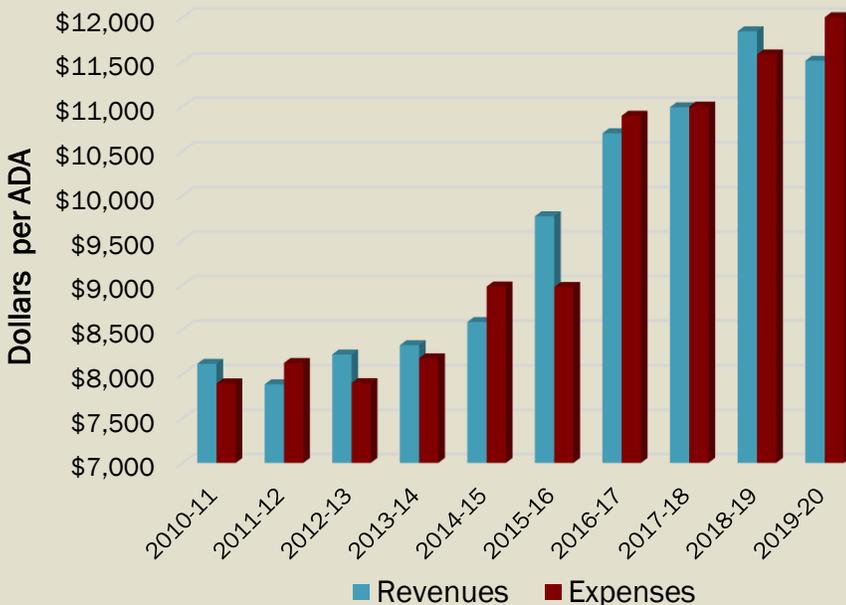


General Fund Revenues and Expenses, 2010-11 to 2019-20

Revenues & Expenses, 2010-11 to 2019-20



Revenues & Expenses per ADA, 2010-11 to 2019-20



IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2019-20.

The 2019-20 Adopted Budget (which is based on the Governor's May Revise) includes revenues based on the Local Control Funding Formula (LCFF). For 2019-20, this amount is estimated to generate an additional \$15.4 million in revenues. In addition, projections show that the Irvine Unified School District will continue to be a LCFF funded district and not considered a basic aid district.

The Governor's subsequent Adopted Budget had no changes to the LCFF funding levels presented at the May revise.

Irvine Unified School District is able to maintain a balanced budget for 2019-20 due to the additional revenue provided from the implementation of the LCFF.

Expenditure growth occurs each year due to cost increases in consumables, contracts, utilities, etc. Step and column, or movement on the salary schedule, and corresponding benefit costs are also additional costs. Expenditures associated with increased enrollment figures have also been included in the adopted budget.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.



District Revenues & Expenses vs. Other Orange County Unified Districts, 2017-18

Irvine total revenues are significantly lower when compared to like districts.

Californians value the ability to locally determine education delivery and, as a consequence, our state has more than 1,000 individual school districts. The financial composition of local agencies vary widely due to: differences in federal and state funding formulas, local community funding commitments, local needs, bargained employment contracts, and local policies. Despite the wide difference in local agency finances, comparative review can be helpful in analyzing the decisions of local education agencies.

Local agency actual income and expense statistics are available for all school agencies for the 2017-18 fiscal year. The table on the right compares the Irvine Unified School District to the per-ADA average income against the 2017-18 Comparable Orange County Unified Districts as indicated in the 2017-18 Orange County Department of Education Financial Report.

Irvine Unified School District total revenues are significantly less than the countywide average in Local Control Funding Formula (LCFF), federal and state categories for unified school districts. Local revenues include donations from Irvine Public Schools Foundation, the Donald Bren Foundation, the City of Irvine, and the Recreation Improvement Maintenance District (RIMD), along with other local gifts.

The Orange County Unified District average information in fiscal year 2017-18 is the most recent available from the State Department of Education.

2017-18 Revenue Comparison Per ADA		
	Irvine Unified School District	Orange County Unified School Districts
LCFF Sources/ Prop Taxes	\$ 8,381	\$ 9,552
Federal Revenue	\$ 342	\$ 572
Other State Revenue	\$ 1,376	\$ 1,621
Local and Other Revenue	\$ 892	\$ 364
Total	\$ 10,991	\$ 12,109



District Total Revenues & Expenses vs. Other Orange County Unified Districts, 2017-18

2017-18 Expenditure Comparison (Dollar per ADA and as %)				
	Irvine Unified	% of District Expense	Unified School Districts	Comparative Districts %
Certificated Salaries	\$4,947	46.11%	\$5,305	44.78%
Classified Salaries	\$1,825	17.01%	\$1,834	15.48%
Employee Benefits	\$2,480	23.11%	\$2,881	24.32%
Books and Supplies	\$ 455	4.25%	\$ 522	4.40%
Operating	\$ 876	8.16%	\$ 1,012	8.54%
Capital Outlay/Other	\$ 146	1.36%	\$ 294	2.48%
Total Expense	\$10,729	100.00%	\$11,848	100.00%

District Revenues & Net Ending Balance, 2010-11 to 2019-20



A school district's net ending balance is a district's savings account to fund unforeseen events or pay for multi-year needs.

Revenues that have not been expended during a budget year are carried over for expenditure in subsequent years and are identified as the District's "Net Ending Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Balance" of one year becomes the "Net Beginning Balance" of the subsequent year.

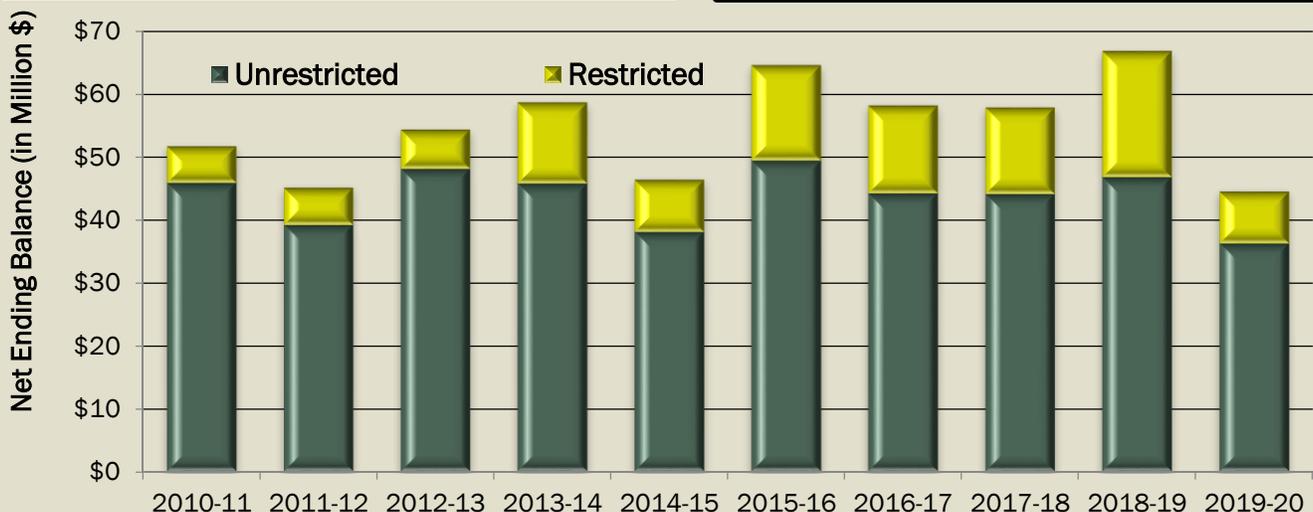
Included within the projected "Net Ending Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic

Uncertainties" for the Irvine Unified School District is 2% of the total General Fund expenditures for 2018-19. The requirement dropped from 3% in 2013-14 to 2% as the District's ADA reached more than 30,000. Many districts have reserves that are higher than the minimum state balances due to significant fluctuations in public education revenues.

Also included in the "Net Ending Balance" are carryover balances that originated from sources that can only be used for specific purposes. These revenues are called "restricted" and can only be expended for the purposes determined by the grantor. The balances in these accounts carry the same restrictions as the originating income. Thus, a "Net Ending Balance" is reflected with two types of accounts—those that are "restricted" and can be used for selected purposes only, and those that are "unrestricted" and can be expended by decisions of the local agency.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.



**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2019-20 Budget**

Description	2017-18 Actuals	2018-19 Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
Revenues:					
ADA Growth	1188	648	525	650	593
COLA	1.56%	3.70%	3.26%	3.00%	2.80%
GAP Funding Rate	45.17%	100.00%	100.00%	100.00%	100.00%
Lottery - unrestricted	\$146.00	\$164.00	\$151.00	\$151.00	\$151.00
Lottery - restricted	\$48.00	\$66.00	\$53.00	\$53.00	\$53.00
Bren Donation	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
IPSF Donation - Class Size Support	\$850,000	\$700,000	\$700,000	TBD	TBD
RIMD Revenues	\$5,502,027	\$5,726,471	\$5,950,992	\$6,189,031	\$6,436,593
Expenditures:					
Certificated Step and Column	2.00%	2.00%	2.00%	2.00%	2.00%
Classified Step and Column	2.00%	2.00%	2.00%	2.00%	2.00%
Salary Increases (On-going)	0.00%	0.00%	0.00%	0.00%	0.00%
Additional Teacher FTE's - Growth	42	22	19	22	20
Health Insurance Contribution	\$10,143	\$10,275	\$10,275	\$10,275	\$10,275
Average New Teacher Salary/Benefit	\$89,925	\$91,896	\$94,098	\$96,697	\$98,207
PERS Rate	15.531%	18.062%	20.733%	23.60%	24.90%
STRS Rate	14.43%	16.28%	16.70%	18.10%	17.80%
Utility Increases	5.00%	5.00%	5.00%	5.00%	5.00%
Deferred Maintenance Match	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Special Ed Underfunding (excludes transportation)	\$37,846,787	\$39,764,264	\$44,527,681	\$47,712,805	\$49,864,816
District Retiree Health Contribution	\$1,509,278	\$1,451,858	\$1,472,554	\$1,472,554	\$1,472,554
District 2% Reserve	\$7,405,000	\$7,948,000	\$8,464,000	\$8,060,925	\$8,282,280

**Irvine Unified School District
General Fund
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	306,015,893	6,045,391	312,061,284	321,295,584	0	321,295,584
Federal Revenues	492,167	11,582,861	12,075,028	250,000	11,227,769	11,477,769
Other State Revenues	13,636,768	34,970,821	48,607,589	6,895,968	39,036,463	45,932,431
Other Local Revenue	11,379,328	21,879,522	33,258,850	10,704,184	11,153,208	21,857,392
TOTAL REVENUES	331,524,155	74,478,596	406,002,751	339,145,736	61,417,440	400,563,176
B. EXPENDITURES						
Certificated Salaries	137,745,129	35,734,392	173,479,521	142,829,832	36,474,743	179,304,575
Classified Salaries	38,095,797	26,941,036	65,036,834	40,006,800	25,854,208	65,861,008
Employee Benefits	57,414,598	34,946,395	92,360,994	61,337,670	36,249,251	97,586,921
Books and Supplies	13,065,460	6,782,458	19,847,918	15,965,570	25,404,964	41,370,534
Services, Other Oper. Exps	18,541,800	10,425,111	28,966,910	20,021,684	9,613,643	29,635,327
Capital Outlay	294,061	1,658,989	1,953,050	77,000	451,600	528,600
Other Outgo	1,697,140	1,509,570	3,206,711	1,734,950	1,580,419	3,315,369
Direct Support/Indirect Costs	(2,384,509)	2,073,702	(310,807)	(2,306,600)	2,006,600	(300,000)
TOTAL EXPENDITURES	264,469,477	120,071,653	384,541,130	279,666,906	137,635,428	417,302,334
C. EXCESS (DEFICIENCY)	67,054,678	(45,593,057)	21,461,621	59,478,830	(76,217,988)	(16,739,158)

**Irvine Unified School District
General Fund
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	150,000	0	150,000	150,000	0	150,000
Interfund Trfs Out	(4,290,245)	(8,546,619)	(12,836,864)	(3,210,000)	(2,650,000)	(5,860,000)
Other Sources	127,073	0	127,073	127,073	0	127,073
Other Uses	0	0	0	0	0	0
Contributions	(60,327,741)	60,327,741	0	(67,121,664)	67,121,664	0
Total Other Sources/Uses	(64,340,913)	51,781,122	(12,559,791)	(70,054,591)	64,471,664	(5,582,927)
<u>E. NET INCREASE (DECREASE)</u>	2,713,764	6,188,066	8,901,830	(10,575,761)	(11,746,324)	(22,322,085)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	44,009,892	13,704,404	57,714,295	46,723,656	19,892,469	66,616,125
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	44,009,892	13,704,404	57,714,295	46,723,656	19,892,469	66,616,125
Ending Balance, June 30,	<u>46,723,656</u>	<u>19,892,469</u>	<u>66,616,125</u>	<u>36,147,895</u>	<u>8,146,145</u>	<u>44,294,040</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000		150,000	150,000		150,000
Stores	159,860		159,860	400,000		400,000
Prepaid Expenditures	300,624	0	300,624			
<u>Board Assigned</u>						
Economic Uncertainties	7,948,000		7,948,000	8,464,000		8,464,000
%	2%		2%	2%		2%
Restricted Program Carrover	0	19,892,469	19,892,469	0	8,146,145	8,146,145
Contingency Reserve	5,000,000		5,000,000	5,000,000		5,000,000
Textbook Reserve	4,730,580		4,730,580			0
Site/Department Carryover	8,166,422		8,166,422	366,422		366,422
2019-20 Final State Budget Unallocated			0	6,900,000		6,900,000
Reserved for 2019-20 LCAP	12,919,979		12,919,979	600,000		600,000
Unallocated 2019-20 LCAP			0	3,907,000		3,907,000
Available funds from 2018-19	7,348,191		7,348,191	7,348,191		7,348,191
Projected 2019-20 Available			0	3,012,282		3,012,282

**Irvine Unified School District
General Fund Summary
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	44,009,892	13,704,404	57,714,295	46,723,656	19,892,469	66,616,125
<u>REVENUES</u>	331,524,155	74,478,596	406,002,751	339,145,736	61,417,440	400,563,176
<u>EXPENDITURES</u>	264,469,477	120,071,653	384,541,130	279,666,906	137,635,428	417,302,334
EXCESS (DEFICIENCY)	111,064,569	(31,888,653)	79,175,916	106,202,486	(56,325,519)	49,876,967
<u>OTHER SOURCES/USES</u>	(64,340,913)	51,781,122	(12,559,791)	(70,054,591)	64,471,664	(5,582,927)
<u>ENDING FUND BALANCE</u>	46,723,656	19,892,469	66,616,125	36,147,895	8,146,145	44,294,040



Lottery Income and History

The California State Lottery is projected to yield \$7,301,147 or approximately 1.8% of the District's income in 2019-20. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program.

Lottery income is not a stable source of income for the District, it has ranged from a low of \$77 per Average Daily Attendance (ADA) in 1991-92 to a high of \$230 per ADA in 2018-19. Since the income is not consistent, the expenditures have also varied widely.

In 2019-20, it is projected that California school districts will receive \$151 per ADA unrestricted and \$53 per ADA restricted for instructional material purchases. Beginning in 2015-16 the funding reflects the elimination of the Adult and Regional Occupational Center/Program ADA.

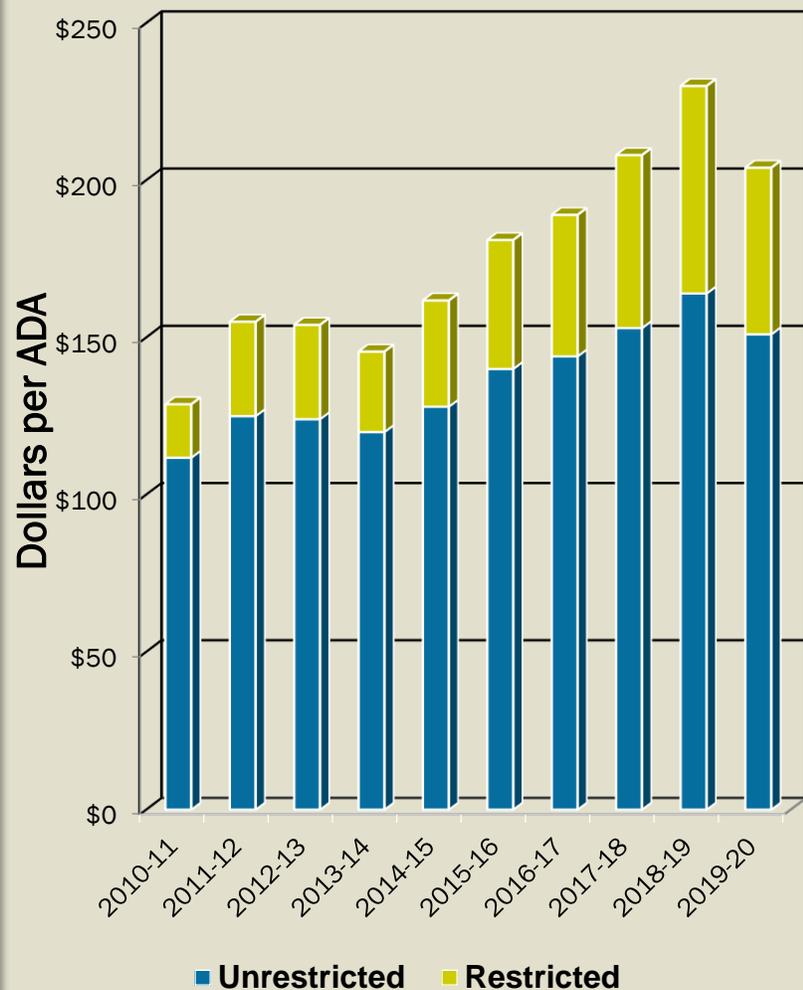
The District's Adopted Budget reflects information as of the Governor's May Revise. The Governor's 2019-20 Adopted Budget reflects an increase to \$153 per ADA for unrestricted and \$54 per ADA for restricted, which is not yet reflected in the District's budget.

School districts in California received proceeds from the State Lottery for the first time in 1985-86. School districts are required to use these funds "exclusively for the education of pupils and students". Funds may not be spent on any non-instructional purposes.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.

Lottery income is important, but it is only 1.8% of the District's total income

**Lottery Income History
2010-11 to 2019-20**



Note: Budgeted years are estimated and projected.

Mandated Costs



In accordance with the provisions of the Government Code, Section 17561, school districts are authorized to file claims with the State of California for costs incurred as the result of a mandate.

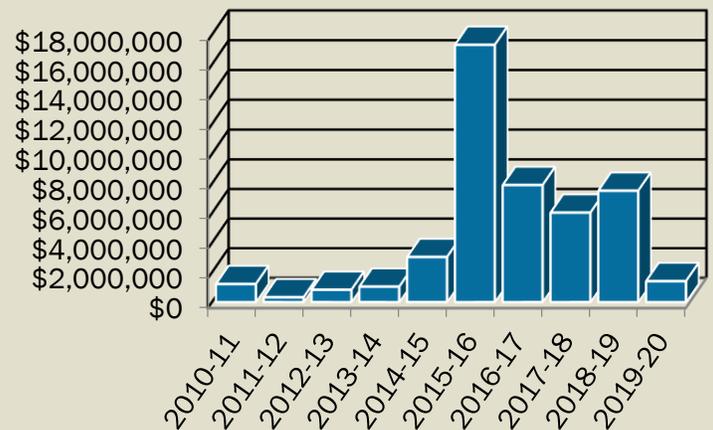
Beginning in 2012-13, the Irvine Unified School District chose to accept the Mandated Block Grant (MBG) funding in lieu of filing for the following mandates:

- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Graduation Requirements
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns Act Reform
- Physical Performance Tests
- Pupil Expulsion/Hearing Costs
- Stull Act
- Mandated Reporter Training
- CAASPP

In 2019-20, districts opting to accept the MBG will receive \$32 per Average Daily Attendance (ADA) for grades K-8, and \$62 per ADA for grades 9-12. The State Budget includes funding for the MBG and for mandated cost claims reimbursement.

The 2019-20 District Budget includes \$1.4 million in funding for the Mandated Block Grant.

**Mandated Costs History
2010-11 to 2019-20**



Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.

IV. Program Trends tab placeholder

Recreation Improvement Maintenance District (RIMD)



Recreation Improvement Maintenance District (RIMD)

The Irvine Unified School District's school grounds are open to the community for recreational purposes when school is not in session. Since District staff maintains these grounds at District expense, the District was eligible to form a Recreation Improvement Maintenance District (RIMD) in 2003-04. In 2018-19, RIMD collections totaled \$5.7 million in assessments. Approximately \$4.6 million of the RIMD collections offset District general fund dollars used for RIMD purposes such as personnel, utilities, and equipment.

The remainder of the RIMD collections provide additional revenues for capital projects.

Recreation Improvement Maintenance District (RIMD) – Notable Projects

2018-19 Notable Projects for Irvine Unified School District sites are :

- Asphalt Resurfacing of playgrounds: Canyon View, Cypress Village, Deerfield, Oak Creek, Santiago Hills, and University Park Elementary Schools and Jeffrey Trail Middle School.
- Landscape renovations to drought tolerant and hardscape projects District-wide.
- Playground resurfacing: Vista Verde K-8 School and Woodbury Elementary School.
- New replacement of playground equipment and play surface at Brywood Elementary School.
- Resurfacing of tennis courts at University and Woodbridge High Schools.



Vista Verde K-8 School
Playground Resurfacing



Revenue Generated by Maintenance & Operations



Cell Towers

The Irvine Unified School District has seven cellular towers; three at Irvine High School, one at Woodbridge High School, and three at Rancho San Joaquin Middle School. In 2018-19, the District received \$230,843 in revenue from these cell towers.

Surplus

In 2018-19, the Irvine Unified School District received \$2,910.29 from liquidated and recycled district equipment. These funds are used to support M&O operation programs such as recycling, equipment replacement, and materials.

Civic Center Act (CCA)

The Civic Center Act (CCA) permits the District to grant use of school buildings and grounds for public use during off school hours. In 2018-19, the Irvine Unified School District generated \$1,478,309 from CCA uses, in cost recovery. In this case, the term revenue is not used because these fees offset district expenditures. For 2018-19, the expenditures related to CCA totaled \$1,168,829 including salaries, supplies, equipment and repairs. The District's net cost recovery for 2018-19 was \$309,480.



Maintenance & Operations Solar Initiative



IUSD Solar Initiative

In 2009, Irvine Unified School District (IUSD) embarked on a solar initiative that to date has avoided approximately \$1.6 million in increased energy costs and 72.8 million pounds in CO₂ emissions.

With the final completion of the solar canopies at Eastwood Elementary School, Cadence Park K-8 School, and Loma Ridge Elementary School in 2019/2020, IUSD will have 35 arrays producing roughly 8.4 Megawatts of solar power across 29 sites. This will rank IUSD as one of the top 10 districts in the state for renewable energy. IUSD is in the process of identifying the next targeted schools to place solar canopies.



Cadence Park K-8 School





Maintenance & Operations Sustainability



Sustainability

Through various sustainability initiatives, M&O is helping Irvine Unified School District reduce its overall environmental impact.

Since inception, 75 bottle filling stations have been installed throughout the District eliminating the use of over 600,000 plastic bottles, thereby potentially keeping them out of the landfill. It takes 450 years for plastic beverage containers to decompose.

Various sites across the District have placed, or plan to place, textile recycling bins. To date, these bins have brought in 157,053 pounds of recyclable clothing, thereby potentially removing these items from the landfill.



Sustainable landscaping includes practices such as renovating areas with more sustainable drought-friendly vegetation, synthetic turf, or new hardscape. Coupled with the installation of updated automatic irrigation controllers, drip irrigation, and responsible water management, these initiatives have reduced the District's irrigation water usage by over 44 million gallons compared to the previous year. In addition, Irvine Unified School District was awarded a total of \$181,198 in Irvine Ranch Water District (IRWD) water-efficiency rebates this year.



Venado Middle School

Maintenance & Operations at Work



Maintenance Department

Maintenance & Operations mission statement is, “**Maintaining Excellence**”. The departments include:

- Maintenance
- Grounds
- Custodial
- Warehouse
- Auto Shop
- Publication Services
- Facilities Use

Irvine Unified School District has:

- 3,596,157 sq. ft. of building space
- 641.454 acres
- 336 relocatables totaling 381,836 sq. ft.
- 92,209 sq. ft. per Maintenance Technician
- 22 acres per Groundsman
- 28,105 sq. ft. per site-based Custodian
-
- 16,024 Work Orders completed in 2018-19
- 73 average requested Work Orders per day



South Lake Middle School
New Irrigation Installation



Brywood Elementary School
Siding Replacement



Maintenance & Operations Deferred Maintenance

Deferred Maintenance - Fund 14

In 2018-19, Maintenance & Operations received \$1.75 million for Deferred Maintenance monies to perform Capital Improvement Projects such as:

- Brywood Elementary Asphalt - Parking lot repairs, sealcoat and re-stripe
- College Park Elementary Concrete - Replace concrete near central plant
- Cypress Village Elementary Asphalt - Parking lot sealcoat and stripe
- Deerfield Elementary Communications - Replace clock system
- Meadow Park Elementary Paint - Exterior and metal roof
- Meadow Park Elementary Roof - Remove and replace
- University Park Elementary Repair/Replace dry rotted wood beams
- Westpark Elementary Asphalt - Parking lot sealcoat, repairs and re-stripe
- Rancho San Joaquin Middle Communications - Replace PA system
- South Lake Middle Elevator - Renovate/upgrade elevator
- Venado Middle Asphalt - Parking lot repairs and sealcoat
- Irvine High Flooring - Replace carpet in Unified Arts
- Irvine High Paint - Interior of Humanities
- University High Concrete - Phased concrete replacement
- University High Electrical - Replace underground HV circuits
- University High Asphalt - Parking lot repairs, sealcoat and re-stripe
- Woodbridge High Lockers - Replace/Repair boys gym lockers
- Woodbridge High Lockers - Phased replacement of boys lockers

Additional funds were also received from Facilities Use and Routine Restricted Maintenance.



University High School
Asphalt - Repairs, Sealcoat, Re-stripe



Meadow Park Elementary School
Exterior Painting

Risk Management / Insurance Department



Workers' Compensation Program

The Department consists of a Director, Insurance Specialist and a Workers' Compensation/Benefits Specialist. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation program for injuries and illnesses sustained by employees during the course and scope of their employment.

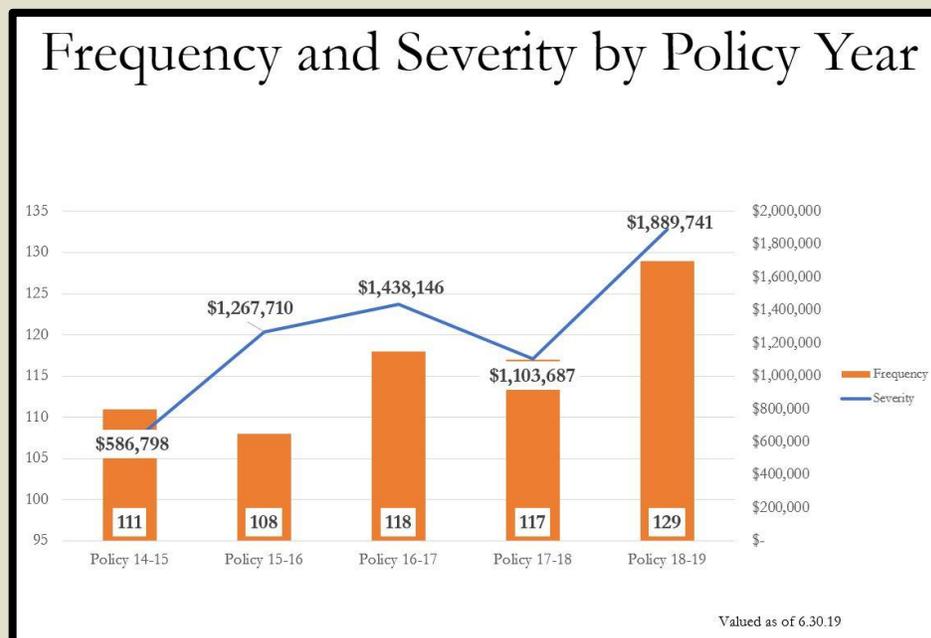
The program is self-insured, meaning the District must pay the direct cost for each claim up to the first \$650K for all medical treatments, indemnity payments, legal costs, and other expenses. For added protection, the District does maintain an additional layer of excess insurance above the \$650K Self-Insured Retention (SIR). For any claim that may exceed \$650K (the District's SIR), the excess insurance policy will assume responsibility for future claim expenditures.

In order to reduce District expenditures, the Department continues to promote a viable return-to-work program keeping injured employees at work on modified/light-duty rather than at home collecting temporary disability payments. The Department continues to work closely with the District's third party administrator and medical facilities to ensure injured employees are receiving the best medical care while moving them toward full recovery and back to regular work.

Starting July 1, 2019, the District moved from Concentra Occupational Health to Kaiser Permanente On-the-Job (KPOTJ). KPOTJ offers 24 hour facilities located throughout Southern California so employees are able to be seen and treated at a facility closer to their home.

The annual cost to the District to administer the workers' compensation program is depicted in the graph (value as of June 30, 2019). The reflected cost is the direct expenditures, to date, that the District paid for that particular fiscal year. The cost does not include workers' compensation premiums that paid for excess insurance policies above the District's self-insured retention.

Workers' Compensation Program Costs





Risk Management / Insurance Department

Property and Liability Program

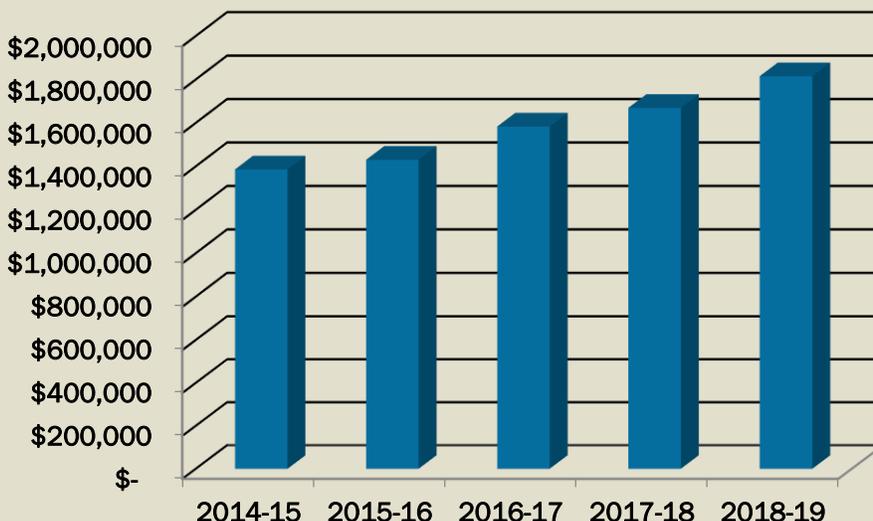
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority (JPA) providing liability and property protection for member districts in Southern California.

Since the 2014-15 year, the District continues to experience steady decreases in the severity and frequency of property and liability claims. While JPA insurance premiums have increased significantly over the years, the excellent District claims experience has kept our increased premium contribution to the JPA at a minimal level.

The Risk Management Department continuously evaluates existing insurance coverages to ensure adequate protection. The table below outlines the District's property and liability coverages and member retained limits for each specific coverage. The property and liability expenditures by fiscal year are reflected in the graph below.

Coverage Category	Irvine USD Deductible	Excess Coverage Limits
Liability Protection	\$50,000	\$50 million
Property Protection	\$5,000	\$250 million
Employee Crime	\$2,500	\$5 million
Equipment Breakdown	\$1,000	\$100 million
Cyber Liability	\$25,000	\$5 million

Property & Liability Expenditures by Fiscal Year





Health & Welfare Benefit Expense, 2014-15 to 2018-19

The Risk Management Department works collaboratively with members of the Benefits Management Board (BMB) to recommend and procure the best group insurance for employees.

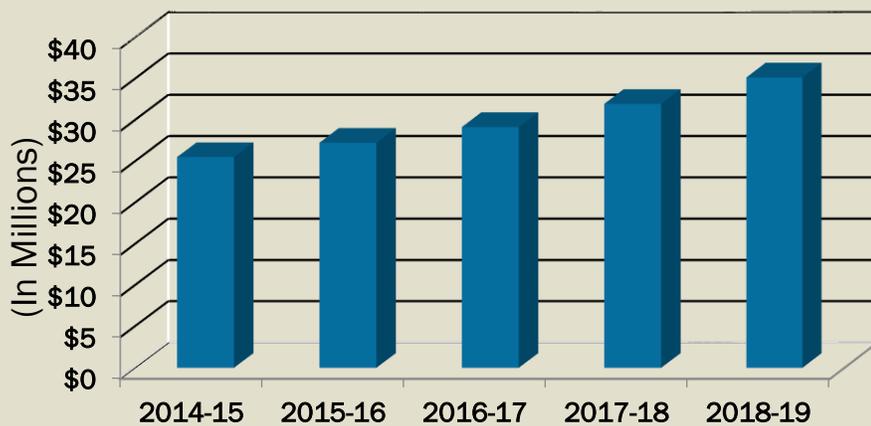
Currently, the District contracts with the following providers to offer the best health benefit coverage, at the best overall cost, for the District and its employees.

- Blue Shield of California PPO/HMO
- Delta Dental PPO
- Medical Eye Service (MES)
- VSP Vision Care
- Lincoln Life/Disability

Starting January 1, 2020, Express Scripts, a Pharmacy Benefit Manager, will offer pharmacy benefits to all eligible Blue Shield PPO and HMO subscribers. With guidance from the District's consultants, the BMB reviewed proposals from a number of different pharmacy providers. Ultimately, the BMB narrowed down the prospective pharmacy carriers to Express Scripts after it was determined that \$2,728,009 could be saved over the next 3 years. The contract with Express Scripts will have no adverse impact to employees who receive District offered medical coverage through Blue Shield of California.

As part of an employee's overall compensation, the District contributes toward the premium cost for health, dental, vision, and life insurance. For 2019-20, the District's annual health benefit contribution amount for each eligible employee is maintained at \$10,275.

Health Benefit Expenditures by Fiscal Year



In 2018-19, the District's health benefit program expenses (medical, dental, vision, life, administration) totaled \$35,225,608. The District and the BMB continued to meet quarterly to review the employee health benefit program performance and address Affordable Care Act requirements that may continue to impact future program costs.

blue  of california





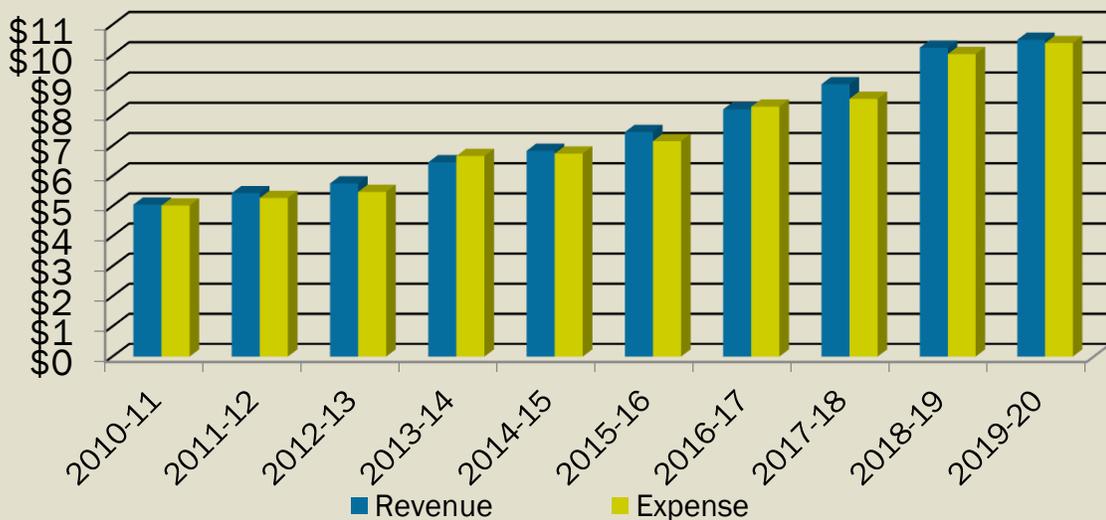
Nutrition Services

The Nutrition Services Fund is projected to maintain a positive fund balance in fiscal year 2019-20. Effective with the 2008-09 school year, the Nutrition Services Department has continued to maintain a positive fund balance and has not required contributions from the General Fund.

Nutrition Services revenues are projected to cover expenditures

2019-20 Nutrition Services Budget	
Revenues	\$10,503,297.00
Expenditures	\$10,392,357.00
Excess / (Deficit)	\$110,940.00

Nutrition Services (in millions)



The Nutrition Services Department is comprised of approximately 130 employees. Lunch is served at all 40 school sites, breakfast at 32 sites, and a morning snack at 3 sites.

Irvine Unified School District (IUSD) participates in the National School Lunch and Breakfast programs. During the 2018-19 school year, approximately 20% of IUSD students qualified for free or reduced price meals, a 1% increase

from the previous school year. 563,000 breakfasts were served along with 1.7 million lunches, with an overall increase in sales of approximately 9.4%.

For the upcoming 2019-20 school year, we are conservatively projecting a 5% increase in overall sales. Sales will be monitored on a quarterly basis. Meal prices for either breakfast or lunch have not been increased since July 2008.

Nutrition Services



Following our successful use of Titan School Solutions Inventory and Ordering modules since 2016, for the 2019-20 school year, Nutrition Services has partnered with Titan School Solutions for point of sale in all of our cafeterias, online meal payments, and online free and reduced-price meal applications and processing. Parents are able to easily connect to the TITAN Family Portal from an icon on my.iusd.org. Through the website, parents are able to apply for free or reduced-price meal benefits, make one-time or recurring payments, transfer balances from one student to another, set spending limits for students, and set up payment reminder emails to be sent when their student reaches a specified balance.



Year-round schools opened using this new system with great success. We are looking forward to more streamlined point of sale procedures for our staff and easier online access for our parents with the new TITAN Family Portal accessible through the Aeries website.

Canyon View Elementary School opened its very successful salad bar in 2018-19. The Nutrition Services Department provided training sessions with each grade level to familiarize students with proper salad bar etiquette and the variety of fruits and vegetables that would be offered on a daily basis. Taste tests were so popular that the line went out the door!



Students at University High School (UHS) requested that the District look into replacing plastic bottled water with a more eco-conscious option. Nutrition Services organized a taste-test of more responsibly-sourced water options and piloted selling a new water option in the UHS cafeteria. During the 2018-19 school year, Boxed Water was successfully integrated at UHS; it will be sold in all Irvine Unified School District cafeterias beginning in the 2019-20 school year.



Nutrition Services



We are continuing to increase the number of schools that offer breakfast meals, typically during morning recess. Breakfast consists of a hot entrée, milk, and fruit or juice. Cadence Park School started a breakfast program in 2018-19 and Meadow Park Elementary School will implement breakfast near the start of the 2019-20 school year. Cadence Park School served an average of more than 50 breakfast meals every morning. Our Nutritionist and various department interns hosted many taste-tests throughout the District to gather student feedback on new breakfast options and familiarize students with our breakfast meal offerings.

The Nutrition Services Central Kitchen has upgraded to a new packaging machine that will be used to wrap freshly prepared sandwiches, salads, middle school meals, and fresh-cut fruit on a daily basis. Automatic depositors are attached to this machine, which eliminates the need for staff members to manually deposit products like mashed potatoes into packages. This machine packages and seals food automatically, which improves the efficiency of the Central Kitchen.



As a part of Measure E, Westpark Elementary School's kitchen received a major upgrade during the winter of 2019. A new structure was built for the new kitchen and the old space will be modified into a restroom.



V. IUSD Underfunded Programs
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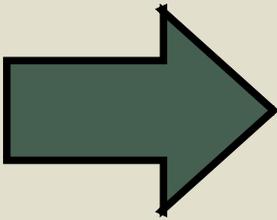
Contributions to Restricted Programs



Unrestricted Funds

Accounting Related

Underfunded



**Maintenance
and Operations
\$11.5M**

**Special Ed
\$48.9M**

*Includes contribution to Special
Education Transportation*

Contributions to restricted programs become necessary for two reasons:

1. Accounting Issues
2. Program Underfunded

Accounting related issues are created by the state accounting system and have no impact on the bottom line.

Program underfunding has a direct impact on the bottom line. Underfunded programs reduce the amount of unrestricted funds available for spending.

**RIMD
\$1.2M**

**Regular Ed
Transportation
\$.75M**

**Alternative Ed
\$1.35M**

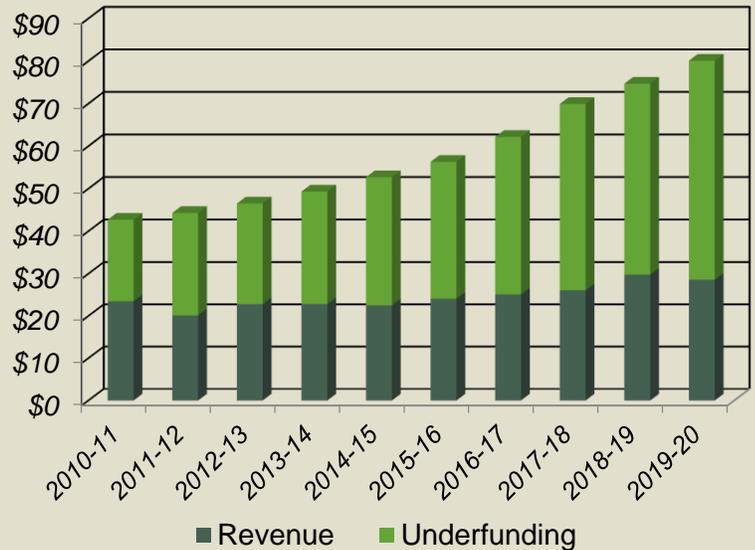


Special Education Program Costs

Special Education costs are greater than State & Federal revenue

2019-20 Special Education Budget	
Special Education Expense	\$80,179,150
Less: Funded Special Education	\$31,255,385
Special Education Under-funding	\$48,923,765

Special Education Expense (in millions)



School districts continue to face challenges funding the programs and services associated with serving students with disabilities. The 2019-2020 State Budget does contain a Cost-of-Living Adjustment (COLA) of 3.26% for Special Education programs and services. Increased costs to Special Education are primarily due to increased costs associated with serving unique populations, salary increases, and the increased cost for the coverage of family leaves due to State law requirements.

Special Education underfunding has required all California districts to make significant contributions from unrestricted general funds. The Federal government has not provided the funding that was envisioned when the laws mandating services for students with disabilities were adopted. In the 1970's, Congress committed to provide funding for 40% of the costs for Special Education. Currently, Federal funding supports approximately 8% of the total costs for Special Education in our District with the State contribution at 28%. The remaining 64% comes from the District's unrestricted funds.

Irvine Unified School District's Special Education population continues to see an increase in the overall number of students being served as the District continues to grow as a whole. Specifically, our students with more intensive needs often require additional related services to meet their communication, behavioral and/or physical needs. These supports require highly qualified staff to implement the child's Individual Education Plan (IEP).

In 2019-20, this growth is estimated to require a contribution of \$48,923,765 from the District's unrestricted general fund to cover the underfunding for Special Education and Special Education Transportation. The remaining variance of \$500,000 is due to the allocation of one-time unrestricted funds through the Local Control and Accountability Plan (LCAP) process.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget

Special Education Revenue & Expenditure History



Special Education	2015-16 Unaudited Actuals	2016-17 Unaudited Actuals	2017-18 Unaudited Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget**
Special Ed Apportionment	17,433,948	17,800,591	18,571,407	19,592,370	19,525,475
Federal Revenues	5,593,596	6,163,761	6,210,801	6,609,011	6,778,345
Other Revenues	2,019,855	2,071,795	2,252,002	4,566,816	2,331,352
Total Revenues before Contribution	\$25,047,399	\$26,036,147	\$27,034,210	\$30,768,197	\$28,635,172
% Increase from Prior Year "UA":	0.52%	3.95%	3.83%	13.81%	-6.93%
Contributions from Unrestricted	32,677,399	35,692,797	41,209,698	43,664,862	48,423,765
% Increase from Prior Year "UA":	15.36%	9.23%	15.46%	5.96%	10.9%
TOTAL REVENUES	\$57,724,798	\$61,728,944	\$68,243,908	\$74,433,059	\$77,058,937
Certificated Salaries	\$22,577,589	\$24,373,139	\$26,148,282	\$26,898,435	\$29,205,902
Classified Salaries	13,834,485	15,173,641	16,336,792	17,409,336	17,725,188
Employee Benefits	10,765,707	13,262,112	14,782,217	16,715,829	17,684,993
Books and Supplies	359,928	494,188	699,723	441,285	631,820
Other Operating Expenses	8,635,647	8,489,359	10,441,447	10,393,138	11,291,516
Equipment	0	0	0	0	0
Excess Cost	1,126,683	973,752	983,390	1,507,387	1,585,000
NOC SELPA Transfers	180,419	180,419	180,419	180,419	180,419
Indirect Costs	1,534,177	1,374,669	1,716,140	1,884,519	1,874,312
TOTAL EXPENDITURES	\$59,014,635	\$64,321,278	\$71,288,410	\$75,430,348	\$80,179,150
% Increase from Prior Year "UA":	10.33%	8.99%	10.83%	5.81%	6.3%
Unduplicated Pupil Count	3,013	3,119	3,295	3,294	3,369*
	6.8%	3.52%	5.64%	-0.03%	2.28%

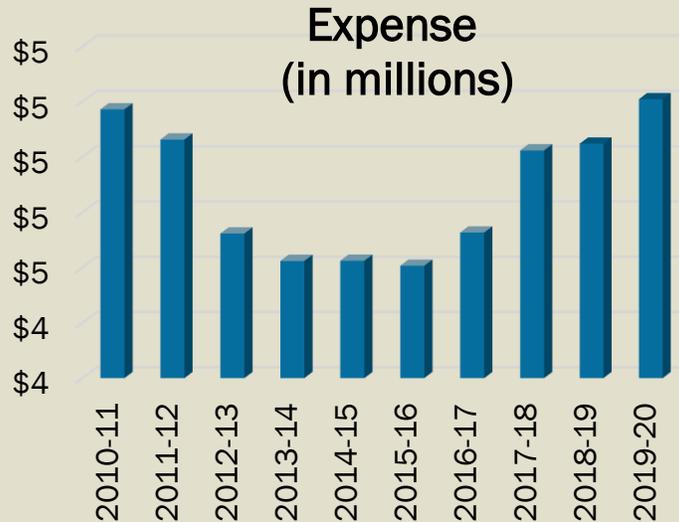
*Estimated Special Education pupil count as of August 2020

**Other revenues increased due to the accounting entry to recognize CalSTRS on behalf of revenue specific to Special Education that was not reported out separately in previous years.



Special Education Preschool Growth

Special Education Preschool



*Enrollment: 276 255 236 218 210 234 258 254 272 253 **

* Source: CASEMIS Annual Report
** Current August Enrollment - 204

One of the programs that Special Education offers is the preschool program located at the Early Childhood Learning Center (ECLC). This program serves preschool age children, from 0-5 years, who have significant needs that require Special Education services. Historically, the District has been required to offer such a program but receives no Average Daily Attendance (ADA) funding from the State to support the program and a very small grant from the Federal government. The preschool offers flexible programming options to meet unique student needs. Some of the programs offered at the preschool are:

- Continuum of Specialized Academic Instruction
- Speech and Language Services
- Occupational Therapy
- Physical Therapy
- Behavior Support
- Other related services as required by IEPs

The Special Education Preschool Program is projected to receive \$161,442 in Federal funds while the projected expenditures will amount to over \$5.2 million.

While the District's Adopted 2019-20 Budget was

based on the Governor's May Revise, the Final Adopted 2019-20 State Budget did include significant augmentations to Special Education. The Final Adopted 2019-20 State Budget includes an allocation of \$152.6 million to provide funding to bring the lowest funded Special Education Local Plan Areas (SELPAs) to the statewide target rate of \$557.27 per ADA. For IUSD this represents an increase of \$33.84 per ADA for an aggregate increase of approximately \$1.2 million. In addition, the Final Adopted 2019-20 State Budget includes an allocation of \$493.2 million to support 3, 4, and 5 – year olds in preschool programs with Individualized Education Programs (IEPs). For IUSD this represents approximately \$2.7 million.

For the 2019-20 school year, the Special Education Department has added a full-time Program Specialist to support the programs and services that are provided at ECLC for students with disabilities. While the starting enrollment for the Special Education Preschool Program had increased the previous school year, the starting enrollment for 2019-20 is fairly stable.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.

Transportation



Home to School pupil transportation has three funding sources in 2019-20:

- 1) State Funding (LCFF) - \$364,153
- 2) Transportation Fees - \$198,500
- 3) Unrestricted General Fund - \$754,236

In 2013-14 Transportation Funding became a permanent add-on to Districts Local Control Funding Formula (LCFF) target entitlements.

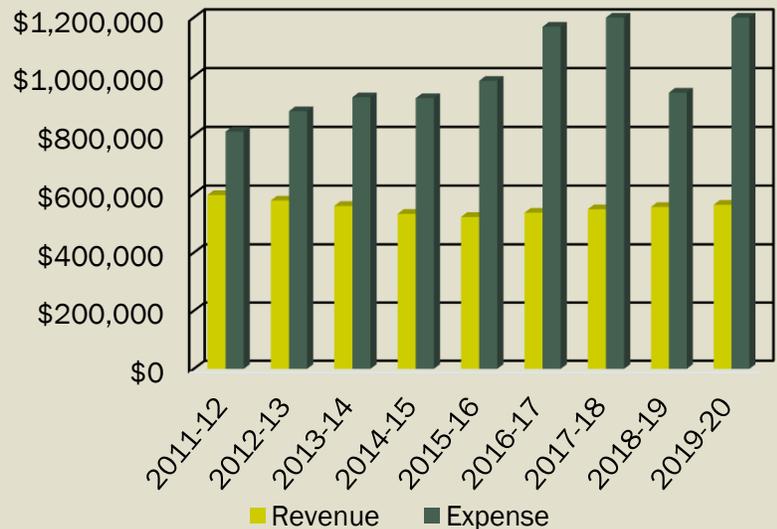
Prior to 2013-14, there had been little or no increase in state apportionment for Home to School Transportation, other than a yearly Cost-of-Living Adjustment (COLA), for many years. In addition, the data included in the graph to the right has been modified from previous years to reflect the reduction of categorical flexibility in all years and the exclusion of athletic transportation.

Special Education transportation has three funding sources in 2019-20:

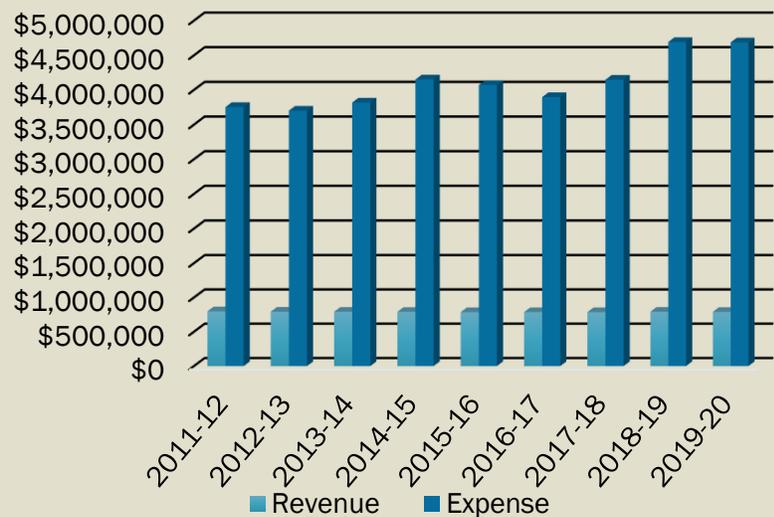
- 1) State Funding (LCFF) - \$778,443
- 2) Local Revenues - \$12,500
- 3) Unrestricted General Fund - \$3,896,084

Special Education transportation reflects an even bleaker picture than Home to School. This program's cost continues to rise without any corresponding funding increase.

Home to School Transportation



Special Ed Transportation



Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.



Transportation

In support of the educational process the Transportation Department provided approximately 1,411 students with safe and efficient school bus transportation during the 2018 – 2019 school year. This helped to ensure student access to educational programs, promote regular attendance, and reduce tardiness. Additionally the Transportation Department provided busing for 1,748 field trips and other school related activities.

	# Students Transported	# of Routes
Regular Education	837	8
Meadow Park ES*	503	7
Special Education	574	75

*Meadow Park Elementary School students were bussed to an interim site, El Camino Real, during the 2018-19 school year due to the Measure E Modernization project at Meadow Park Elementary School.

The Special Education routes are regularly reviewed and adjusted to maximize the efficiency of transporting students. Cluster stops are used to increase route efficiency.

All buses are equipped with a GPS/Zonar System and a fire suppressant system. The Zonar System includes pre-trip inspections, bus inspections, bus safety and child check.

The fire suppressant system is located in the engine and battery compartment. The installation of an automatic fire suppression system is a very important safety feature. These, coupled with a complete camera systems assures passengers a safe and reliable ride to and from school.

Safety is our first priority. Drivers are given monthly in-house safety trainings and additional trainings in pupil management and interaction to further support the educational system. The buses are maintained with strict adherence to the vehicle code and safety procedures. With this safety criteria in place, the Transportation Department is pleased to report there were no serious accidents during the 2018 – 2019 school year.





Alternative Education

Alternative Education Programs

Irvine Unified School District offers an Alternative Education Program that serves approximately 180 students in the following programs:

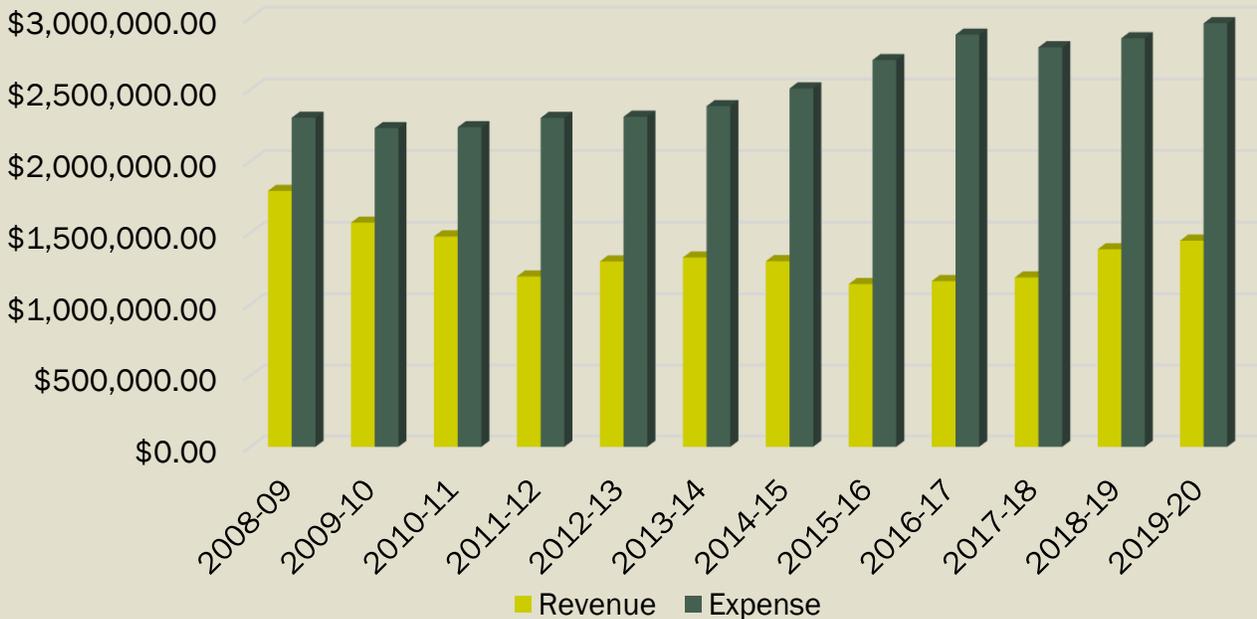
- Creekside High School
- San Joaquin High School /Blended Learning
- Home / Hospital Program

Alternative Education programs provide smaller class sizes and individualized instruction in many cases. This instructional delivery method optimizes student success and creates a wonderful learning environment.

Funding for students in these programs is generated primarily from LCFF funds. The General Fund is projected to contribute \$1.35 million to support the Alternative Education programs in 2019-20.

Reflects information as of the 2018-19 Unaudited Actuals & the 2019-20 Adopted Budget.

Alternative Education



VI. Facilities Planning
tab placeholder

Facilities Planning



Facilities Planning

The Irvine Unified School District serves over 35,000 students and residential development continues to increase. The District's 10-year projection estimates student growth of 5,000 students. Given the dynamics of significant changes in local community development, as well as essential educational programs offering improvements, it is imperative that IUSD be proficient in enrollment projections, school site acquisition, planning, projecting facility needs, and constructing new facilities.

In addition to planning new facilities, IUSD has numerous schools that are eligible for modernization. To be eligible for state modernization funds, a facility must be over 25-years of age. In order to obtain these funds, special planning is required and schools must be modernized in a manner that minimizes interruptions. Fortunately, IUSD has had resources to modernize many schools over the years.

Special programs and student growth may require the addition of relocatable classrooms. These additions involve coordination between schools and the community to ensure appropriate placement.

Construction planning is not the only requirement for an effective facilities program. A sound financial plan is critical to implementing both an effective short-term and long-term facilities plan. IUSD uses Community Facilities District (CFD) resources, developer fees, redevelopment revenues, state funding, surplus property proceeds and more recently, bond proceeds from the passage of the School Facilities Improvement Measure E, to fund projects throughout the District.

**Cadence Park
K-8 School**



**Loma Ridge
Elementary School**



**Measure E (New
Classroom Building)
Meadow Park
Elementary School**



**Measure E
(New Science Lab)
Sierra Vista
Middle School**





Facilities Planning

Facilities Planning Goals

- To analyze current and anticipated development and their projected impact on the District's existing and future facilities planning efforts and requirements.
- To organize all facility planning-related issues and strategies in a format that:
 - ❖ Is portrayed in a simple and concise manner
 - ❖ Is updated on an annual basis
 - ❖ Enables the District to project facility needs
 - ❖ Promotes collaboration amongst the District's development and planning constituents
- To create a clear facilities plan that meets ongoing student housing requirements.
- To provide a plan that clearly delineates the financial needs for current and future facility requirements.
- To plan high quality schools that align with the District's educational goals and approved educational specifications.

Facilities Master Plan

The Facilities Planning and Construction Services staff has emphasized the need to clearly define short and long-term facility goals through the use of a Comprehensive Facilities Master Plan. A Comprehensive Facilities Master Plan (FMP) was completed in 2012 and updated to reflect the market conditions in 2015.

The FMP is a living document and requires updating when projects are completed and when project needs are identified. With the successful passage of the School Facilities Improvement District Measure E, many of the high priority facilities needs will be addressed.

IUSD has been highly successful at maximizing available state funding sources to help offset the local costs of building and modernizing schools.



Facilities Planning

Community Facilities Districts

The District finances new schools by establishing Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982. IUSD has partnered with the Irvine Company on several CFD projects to ensure Irvine communities have quality schools.

CFD Development/School Planning

During the new community planning phase, the Irvine Company and IUSD meet to determine student generation rates based on community product types. After the community profile is established, the CFD is formed. The formation of the CFD allows for the subsequent sale of bonds for school financing.

Once the student generation rates are determined, schools are planned. The school planning process includes: school site determination, school size, California Department of Education review and approval, development of construction plans, timeline for construction, and the determination of financing sources for the project.

Heritage Fields Mitigation

On July 21, 2011, the Irvine Unified School District and Heritage Fields El Toro, LLC (Heritage Fields), entered into a mitigation agreement pertaining to the future development planned to occur in and around the Great Park. The agreement includes triggers and language that ensures adequate school facilities are provided and/or paid for by Heritage Fields to support the students generated from new home developments.

Heritage Fields has entitlement approval for 9,500 new homes in Irvine, with 8,086 homes planned to be constructed within IUSD. The current plan, proposed by the developer, is broken down below.

As of October 2018:

Units completed in IUSD	2,875
Senior units built in IUSD	565
Units planned to be built in IUSD	4,646
Total IUSD Units	8,086
Total non-IUSD Units	1,414
Total Heritage Fields Units	9,500



Facilities Planning

State School Funding

Because the Irvine Unified School District continues to have student growth, IUSD is eligible for State School New Construction Funds. Through the State School Building program, IUSD receives 50% of land value and a portion of construction costs.

CFDs are a tremendous asset to IUSD because they allow access to State funds and provide the financing for excellent schools.

Schools Financed by CFDs

- Alderwood Elementary
- Canyon View Elementary
- Culverdale Elementary
- Cypress Village Elementary
- Oak Creek Elementary
- Plaza Vista K-8
- Portola Springs Elementary
- Stonegate Elementary
- Vista Verde K-8
- Westpark Elementary
- Woodbury Elementary
- Jeffrey Trail Middle
- Northwood High
- Irvine High Classroom Addition
- Northwood High Classroom Addition
- Portola High
- Eastwood Elementary
- Loma Ridge Elementary

State School Funding Changes

Proposition 51, passed on the November 8, 2016 ballot, provides \$9 billion in bonds to fund construction and improvements of California school facilities. The measure designates \$7 billion for K-12 projects falling under four (4) types of projects: new construction, modernization, career technical education facilities, and charter school facilities.

IUSD is in the fortunate position of having mitigation agreements in place to provide for necessary school facilities in addition to actively pursuing State funds. IUSD continues to monitor eligible projects submitted for funding to the Office of Public School Construction grandfathered under the new school funding program (Proposition 51).

Schools financed or funded through CFD monies or bond sales may be used as matching funds under the State School Building program.



Facilities Planning

Residential Products Remaining in IUSD

Residential Units monitored by Staff include:

- 5,966 Irvine Company
- 4,646 Heritage Fields Units
- 2,755 IBC, UCI, County

-Source: Developer Business Plans

Enrollment Projection Data

Staff will continue to monitor demographic changes/trends and how that affects assumptions for enrollment projections and new school planning.

New School Openings

Based on estimated residential development assumptions.

Fall 2019:

- Loma Ridge Elementary School

Fall 2021 (tentative):

- K8 School #3 in Heritage Fields

TBD:

- Elementary School in Los Olivos



Loma Ridge Elementary School (New K-6)



Facilities Planning

New Construction Projects (CFD and Developer Funded)

The following projects are approved by the Board of Education and currently under construction. Estimated completion dates are in parentheses.

- Loma Ridge Elementary School (2019)
- Beacon Park School Three (3) Relocatable Classroom Buildings (2019)
- Eastwood Elementary School Two (2) Relocatable Classroom Buildings (2019)



Loma Ridge Elementary School (New K-6)



Loma Ridge Elementary School (New K-6)



Loma Ridge Elementary School (New K-6)



Loma Ridge Elementary School (New K-6)

Facilities Planning



Measure E - School Facilities Improvement Measure

On June 7, 2016, the voters residing within the School Facilities Improvement District (SFID) approved the \$319 million school facilities bond Measure E. The bond measure will fund critical facilities needs for our aging school facilities including (partial list):

- Modernize facilities over 25 years of age for facilities never modernized.
- Enclose open classrooms.
- Construct visual and performing arts/media arts elective labs and construct/upgrade high school theaters.
- Construct music classrooms.
- Construct/upgrade science labs and elective spaces.
- Construct/upgrade classrooms.
- Construct multipurpose rooms.
- Construct/upgrade nutrition services.
- Construct/upgrade site specific support facilities.
- Construct innovation or design labs.

Funding provided through Measure E is anticipated to be issued in five bond series over 12 years. The first bond series was issued in October 2016 for \$95 million. The second bond series was issued in September 2018 for \$41 million. Additional District funds have been allocated to the bond program.

California state law requires that a Citizens Oversight Committee be appointed by the Board of Education to monitor bond expenditures and ensure bond revenues are allocated in compliance with the voter approved measure. The committee provides transparency and maintains public confidence in the use of Measure E bond funds.

Construction began on the first bond series in August 2017 and included 21 of the 28 schools within the SFID. Work under the first series is expected to be completed by summer 2020. Planning for the second bond series began in 2018.



**Northwood High School
(New Synthetic Track and Field)**



**Eastshore Elementary School
(Expansion)**



Facilities Planning

New Construction Projects (Measure E)

The current State New Construction Funding program allows eligible school sites to obtain funding under a 50% local and 50% State funding allocation. The following schools are eligible for State funding. Estimated completion in parentheses.

- Stone Creek Elementary School Expansion (2018)
- Eastshore Elementary School Expansion (2019)
- Rancho San Joaquin Middle School New Science Classrooms (2019)
- Sierra Vista Middle School New Science Classrooms (2019)
- South Lake Middle School New Science Classrooms (2019)
- Venado Middle School New Science Classrooms (2019)
- Creekside High School Expansion (2019)
- Woodbridge High School New Performing Arts Complex (2020)

Modernization Projects (Measure E)

The current State Modernization Funding program allows eligible school sites to obtain funding under a 40% local and 60% State funding allocation. The following schools are eligible for State funding. Estimated completion in parentheses.

- Irvine High School Buildings M, FL, and SLG Modernization (2018)
- University High School Buildings 300 and 700 Modernization (2018)
- Eastshore Elementary School Modernization (2019)
- Meadow Park Elementary School Modernization (2019)
- Brywood Elementary School Modernization (2019)
- Westpark Elementary School Modernization (2019)
- Springbrook Elementary School Modernization (2020)



**Meadow Park Elementary School
(Modernization)**



**Lakeside Middle School
(New Science Classrooms)**

Facilities Planning



Measure E Projects

In June 2017, construction began on Measure E projects. By August 2019, 19 of the 21 schools within the first bond series will be complete. Six (6) schools are included within the second bond series and are in the planning/design phase.

Modernization and expansion continues at numerous sites. Below is a table of the projects included within the first bond series that are either completed or under construction.

For detailed information about each school's projects, construction timelines, photo galleries and school updates, visit the Measure E webpage at usd.org/department/measure-e.

School Site	Work	Completion Date
Bonita Canyon ES	Enclose Classrooms	2017
Culverdale ES	Enclose Classrooms	2017
Greentree ES	Enclose Classrooms	2017
Santiago Hills ES	Enclose Classrooms	2017
Westwood Basics	Interim Campus	2018
El Camino Real School	Interim Campus	2018
College Park ES	Enclose Classrooms/Relocatable Classroom Buildings	2018
Stone Creek ES	Enclose Classrooms/Expansion	2018
University HS	Modernization Buildings 300 and 700	2018
Irvine HS	Modernization Buildings M, FLS, and SLG	2018
Northwood HS	New Synthetic Track and Field	2018
Meadow Park ES	Modernization/New Music Classroom Building	2019
Brywood ES	Modernization/New Music Classroom Building	2019
Westpark ES	Modernization	2019
Lakeside MS	Science Classroom Renovation	2019
Rancho San Joaquin MS	Science Classroom Building/Renovation	2019
Sierra Vista MS	New Science Classroom Building	2019
South Lake MS	New Science Classroom Building	2019
Venado MS	New Science Classroom Building	2019
Eastshore ES	Expansion/Renovation	2019
Creekside HS	Expansion/Renovation	2019
Woodbridge HS	Performing Arts Complex	2020
Woodbridge HS	New Synthetic Track and Field	2020
Springbrook ES	Modernization/New Music Classroom Building	2020



Facilities Planning

Moderate/Aggressive Enrollment Projections

Grade	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Trans K	371	404	485	438	463	486	500	506	508	506	506	505	502	501
K	2143	2127	2254	2349	2434	2543	2613	2680	2710	2716	2713	2708	2697	2686
1	2287	2512	2581	2618	2753	2858	2928	2988	3036	3034	3031	3021	3005	2992
2	2446	2404	2615	2636	2719	2853	2942	2995	3045	3067	3059	3048	3035	3018
3	2494	2542	2554	2688	2736	2820	2940	3020	3055	3076	3093	3080	3065	3050
4	2603	2591	2672	2677	2806	2856	2929	3038	3079	3096	3116	3127	3106	3091
5	2462	2710	2700	2702	2748	2873	2915	2977	3073	3101	3115	3123	3131	3112
6	2595	2565	2800	2788	2768	2817	2929	2964	3011	3093	3117	3123	3132	3141
7	2523	2619	2627	2850	2815	2809	2845	2931	2958	3003	3071	3088	3092	3097
8	2541	2593	2693	2684	2918	2899	2863	2894	2969	2980	3022	3078	3096	3099
9	2410	2564	2589	2694	2673	2895	2868	2823	2849	2899	2907	2943	2999	3015
10	2450	2463	2614	2622	2741	2719	2925	2898	2845	2858	2906	2909	2938	2995
11	2267	2493	2484	2623	2675	2793	2758	2954	2925	2854	2866	2907	2907	2937
12	2261	2280	2458	2461	2576	2626	2738	2703	2925	2895	2825	2833	2872	2875
Subtotals:	31853	32867	34126	34830	35825	36847	37693	38371	38988	39178	39347	39493	39577	39609
Pct Chg:		3.2%	3.8%	2.1%	2.9%	2.9%	2.3%	1.8%	1.6%	0.5%	0.4%	0.4%	0.2%	0.1%
SDC:	456	436	481	511	515	521	525	528	529	529	528	531	530	530
- DHH	103	93	96	93	95	95	95	95	95	95	95	95	95	95
Totals:	32206	33210	34511	35248	36245	37273	38123	38804	39422	39612	39780	39929	40012	40044
Capacity:	35524	38737	39681	40830	42035	42680	43180	43380	43380	43380	43380	43380	43380	43380
Open Seats:	3318	5527	5170	5582	5790	5407	5057	4576	3958	3768	3600	3451	3368	3336

Source: IUSD19Mod (Recent Development) As of 3/14/19

Facilities Funding Status



Community Facilities Districts and Developer Funded

Project	State Funds Received	District Share	Total Project Cost
Cypress Village ES	\$25,660,246	\$34,584,538	\$60,244,784
Northwood HS Expansion	\$4,785,541	\$3,265,141	\$8,050,682
Irvine HS Expansion	\$5,834,348	\$5,191,740	\$11,026,088
TOTALS	\$36,280,135	\$43,041,419	\$79,321,554

Project	State Funds Eligible	District Share to Date	Project to Date
Central Kitchen/Culinary Arts	\$499,337	\$10,992,757	\$11,492,094
Jeffrey Trail MS Relos 2015 (Villas)	\$1,149,226	\$830,120	\$1,979,346
Northwood HS Culinary Arts	\$453,283	\$632,636	\$1,085,919
Cypress Village ES Relos 2015 (Villas)	\$1,300,562	\$404,711	\$1,705,273
Cypress Village ES Relos 2016 (Villas)	\$876,147	\$829,312	\$1,705,459
Cypress Village ES Relos 2018	\$1,394,110	\$554,807	\$1,948,917
Portola Springs ES	\$30,701,042	\$42,283,525	\$72,984,567
Portola Springs ES Relos 2016 (Villas)	\$1,421,676	\$512,729	\$1,934,405
Portola Springs ES Relos 2017 (Villas)	\$948,994	\$752,844	\$1,701,838
Rancho San Joaquin MS Remodel	\$331,928	\$1,305,922	\$1,637,850
Beacon Park K-8	\$39,693,767	\$49,597,16	\$89,290,875
Portola HS	\$123,022,919	\$175,641,120	\$298,664,039
Eastwood ES	\$29,402,726	\$44,558,502	\$73,961,228
Canyon View ES Relos 2017 Villas/Mod	\$2,603,669	\$2,279,837	\$4,883,506
Cadence Park K-8	\$41,372,337	\$72,936,747	\$114,309,084
Loma Ridge ES	\$33,872,655	\$51,797,441	\$85,670,096
TOTALS	\$309,044,378	\$455,910,116	\$764,954,494
Represents completed project cost			
Represents budgeted project cost			



Measure E Funding Status

Project	State Funds Eligible	District Share to Date	Project to Date
Bonita Canyon ES Modernization	\$255,335	\$613,116	\$868,451
Culverdale ES Modernization	\$597,498	\$1,003,619	\$1,601,117
Greentree ES Modernization	\$277,787	\$1,636,105	\$1,913,892
Santiago Hills ES Modernization	\$335,448	\$1,091,738	\$1,427,186
Brywood ES Expansion/Modernization	\$3,964,750	\$9,787,678	\$13,752,428
College Park ES Modernization	\$470,630	\$2,953,626	\$3,424,256
Creekside HS Expansion	(1) \$2,019,117	\$3,013,146	\$5,032,263
Eastshore ES Expansion/Modernization	\$1,530,159	\$4,602,577	\$6,132,736
Irvine HS Modernization	\$3,874,257	\$3,269,379	\$7,143,636
Lakeside MS Modernization	\$271,370	\$2,701,202	\$2,972,572
Meadow Park ES Expansion/Modernization	\$3,675,251	\$12,503,768	\$16,179,019
Northwood ES Expansion/Modernization	\$1,977,305	\$2,932,110	\$4,909,415
Rancho MS Expansion/Modernization	\$1,652,584	\$4,027,693	\$5,680,277
Sierra Vista MS Expansion	\$1,572,100	\$3,299,055	\$4,871,155
South Lake MS Expansion/Modernization	\$5,020,356	\$363,580	\$5,383,936
Springbrook ES Expansion/Modernization	\$4,723,733	\$10,943,369	\$15,667,102
Stone Creek ES Expansion/Modernization	\$2,092,812	\$2,330,669	\$4,423,481
Turtle Rock ES Expansion	\$914,775	\$3,725,700	\$4,640,475
University HS Modernization	\$654,092	\$4,348,330	\$5,002,422
University Park ES Modernization	\$503,767	\$7,088,978	\$7,592,745
Venado MS Expansion	\$2,231,969	\$3,086,634	\$5,318,603
Westpark ES Modernization	\$3,415,758	\$7,103,394	\$10,519,152
Woodbridge HS Expansion/Modernization	\$12,777,445	\$16,568,622	\$29,346,067
TOTALS	\$54,808,298	\$108,994,088	\$163,802,386
Represents completed project cost			
Represents budgeted project cost			

(1) \$439,400 received in January 2019

VII. School Allocations and Budgets
tab placeholder



School Allocations

Changes in School Site Allocations

	15-16 Allocation	16-17 Allocation	17-18 Allocation	18-19 Allocation	19-20 Allocation
Teacher Staffing Ratios:					
1-2	30.0:1	30.0:1	30.0:1	30.0:1	30.0:1
3	30.0:1	30.0:1	30.0:1	30.0:1	30.0:1
4-6	31.5:1	31.5:1	31.5:1	31.5:1	31.5:1
7-8 Overall	31.0:1	31.0:1	31.0:1	31.0:1	30.5:1
Humanities	31.0:1	31.0:1	31.0:1	31.0:1	30.5:1
9-12 Overall	31.0:1	31.0:1	31.0:1	31.0:1	30.5:1
English	31.0:1	31.0:1	31.0:1	31.0:1	30.5:1
Social Studies	31.0:1	31.0:1	31.0:1	31.0:1	30.5:1
Elem. School Supply Allocation	\$75.24/ student	\$75.24/ student	\$75.24/ student	\$75.24/ student	\$75.24/ student
Middle School Supply Allocation	\$97.74/ student	\$97.74/ student	\$97.74/ student	\$97.74/ student	\$97.74/ student
High School Supply Allocation	\$112.50/ student	\$112.50/ student	\$112.50/ student	\$112.50/ student	\$112.50/ student
Elem. School LAN Allocation	\$7,000 min.	\$1,000 min.	\$1,000 min.	\$1,000 min.	\$1,000 min.
Middle School LAN Allocation	\$8,500 min.	\$1,000 min.	\$1,000 min.	\$1,000 min.	\$1,000 min.
High School LAN Allocation	IT Provided Support				



Elementary and K-8 School Site Allocations 2019-20

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 2019-20		
	Elementary	K-8
Teachers:		
K	31.0:1	31.0:1
1-2	30.0:1	30.0:1
3	30.0:1	30.0:1
4-5	31.5:1	31.5:1
6	31.5:1	30.5:1
7-8		30.5:1
Principal	1.0 FTE	1.0 FTE
K-6 TOSA-LCFF Base	0.2FTE minimum	
K-6 TOSA-LCFF Supplemental	0.2FTE minimum	
Middle School Assistant Principal		1.0 FTE minimum
Admin/Clerical	1.75 FTE minimum	2.4 FTE minimum
Elementary School Library/Media Support	1.25 FTE minimum	1.25 FTE minimum
Middle School Library/Media Support		900:1 (7-8 only)
Middle School Counseling Support		0.6 FTE minimum
Custodial	1.75 FTE minimum	1.75 FTE minimum
Elementary School Campus Supervision	\$40.38/student (K-6) min.	\$40.38/student (K-5) min.
Middle School Campus Supervision		0.25 FTE minimum
Middle School Campus Supervision Discretionary		\$900/yr
Elementary School Supply Allocation	\$75.24/student	\$75.24/student
Middle School Supply Allocation		\$97.74/student
Technology, LAN support	\$1,000 minimum	\$1,000 minimum
Admin/Clerical Back to School Days Allocation	12 days	12 days
Health Clerk - 3.95hrs/day (min)	5 days	5 days
K Aide - 1hr/day (min)	5 days	5 days
Combo Class Aide - 2hrs/day	5 days	5 days
4-6 Combo Class Allocation	\$1,500/class	\$1,500/class
SBAC Testing Allocation	\$1,500/year	\$1,500/year

Middle and High School Site Allocations 2019-20



MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 2019-20

	Middle	High
Teachers:		
7-8 Overall	30.5:1	
Humanities	30.5:1	
9-12 Overall		30.5:1
9th Grade CSR		30.5:1
English		30.5:1
Social Studies		30.5:1
Principal	1.0 FTE	1.0 FTE
Assistant Principal	900:1, min. 1.0 FTE	1800:1, min. 2.4 FTE
Assistant Principal Extra Duty Days		15 days
Admin/Clerical	600:1, min. 2.75 FTE	1600:1, min. 8.0 FTE
Library/Media Support	900:1, min. 0.7 FTE	1800:1, min. 1.0 FTE
Counseling	450:1, min. 1.0 FTE	450:1, min. 3.0 FTE
Athletic Director		0.4 FTE
Custodial	2.5 FTE	7.5 FTE
M & O Supervision		1.0 FTE
Campus Supervision	1.0 FTE	2.5 FTE
Campus Supervision Discretionary	\$2,700/yr	
Supply Allocation	\$97.74/student	\$112.50/student
Technology, LAN support	\$1,000 minimum	IT provided support
Health Clerk - 3.95hrs/day	5 days	5 days
Admin/Clerical Back to School Days Allocation	10 days	10 days
SBAC Testing Allocation	\$1,500/year	\$1,500/year

Note: min. stands for minimum



Alderwood Elementary School

Alderwood Elementary School

Enrollment (Oct. 2018 Enrollment)

810

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,663,252	\$3,288
Classified Salaries	268,673	332
Benefits	978,838	1,208
Site Operations/Utilities	183,333	226
LCFF Base	143,940	178
LCFF Supplemental	130,164	161
Total Unrestricted General Fund Program Expenditures	\$4,368,200	\$5,393
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,080	10
Total Restricted General Fund Program Expenditures	\$8,080	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,376,280	\$5,403

Bonita Canyon Elementary School



Bonita Canyon Elementary School

Enrollment (Oct. 2018 Enrollment)

468

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,564,750	\$3,343
Classified Salaries	203,719	435
Benefits	600,744	1,284
Site Operations/Utilities	85,207	182
LCFF Base	82,349	176
LCFF Supplemental	65,166	139
Total Unrestricted General Fund Program Expenditures	\$2,601,935	\$5,560
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,690	10
Total Restricted General Fund Program Expenditures	\$4,690	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,606,625	\$5,570



Brywood Elementary School

Brywood Elementary School

Enrollment (Oct. 2018 Enrollment)

553

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,726,409	\$3,122
Classified Salaries	232,265	420
Benefits	658,236	1,190
Site Operations/Utilities	125,863	228
LCFF Base	100,169	181
LCFF Supplemental	65,042	118
Total Unrestricted General Fund Program Expenditures	\$2,907,984	\$5,259
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,530	10
Total Restricted General Fund Program Expenditures	\$5,530	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,913,514	\$5,269



Canyon View Elementary School

Canyon View Elementary School

Enrollment (Oct. 2018 Enrollment)

669

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,145,563	\$3,207
Classified Salaries	240,005	359
Benefits	791,759	1,183
Site Operations/Utilities	136,230	204
LCFF Base	119,319	178
LCFF Supplemental	122,831	184
Total Unrestricted General Fund Program Expenditures	\$3,555,707	\$5,315
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,690	10
Total Restricted General Fund Program Expenditures	\$6,690	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,562,397	\$5,325



College Park Elementary School

College Park Elementary School

Enrollment (Oct. 2018 Enrollment)

739

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,543,169	\$3,441
Classified Salaries	286,470	388
Benefits	948,425	1,283
Site		
Operations/Utilities	120,178	163
LCFF Base	134,498	182
LCFF Supplemental	141,313	191
Total Unrestricted General Fund Program Expenditures	\$4,174,053	\$5,648
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,390	10
Total Restricted General Fund Program Expenditures	\$7,390	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,181,443	\$5,658



Culverdale Elementary School

Culverdale Elementary School

Enrollment (Oct. 2018 Enrollment)

674

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,456,457	\$3,645
Classified Salaries	318,383	472
Benefits	912,143	1,353
Site		
Operations/Utilities	121,013	180
LCFF Base	118,540	176
LCFF Supplemental	104,967	156
Total Unrestricted General Fund Program Expenditures	\$4,031,503	\$5,981
<u>Restricted General Fund Program Expenditures</u>		
Title 1	260,734	387
Lottery Instructional Materials	6,740	10
Total Restricted General Fund Program Expenditures	\$267,474	\$397
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,298,977	\$6,378



Cypress Village Elementary School

Cypress Village Elementary School

Enrollment (Oct. 2018 Enrollment)

1,030

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,125,607	\$3,035
Classified Salaries	301,790	293
Benefits	1,169,800	1,136
Site Operations/Utilities	184,085	179
LCFF Base	180,416	175
LCFF Supplemental	134,852	131
Total Unrestricted General Fund Program Expenditures	\$5,096,550	\$4,948
<u>Restricted General Fund Program Expenditures</u>		
Title I	208,211	202
Lottery Instructional Materials	10,340	10
Total Restricted General Fund Program Expenditures	\$218,551	\$212
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,315,101	\$5,160



Deerfield Elementary School

Deerfield Elementary School

Enrollment (Oct. 2018 Enrollment)

679

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,200,810	\$3,241
Classified Salaries	290,944	428
Benefits	826,297	1,217
Site		
Operations/Utilities	105,433	155
LCFF Base	121,065	178
LCFF Supplemental	118,105	174
Total Unrestricted General Fund Program Expenditures	\$3,662,654	\$5,394
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,800	10
Total Restricted General Fund Program Expenditures	\$6,800	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,669,454	\$5,404



Eastshore Elementary School

Eastshore Elementary School

Enrollment (Oct. 2018 Enrollment)

647

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,118,763	\$3,275
Classified Salaries	256,115	396
Benefits	806,857	1,247
Site		
Operations/Utilities	98,383	152
LCFF Base	112,890	174
LCFF Supplemental	77,987	121
Total Unrestricted General Fund Program Expenditures	\$3,470,995	\$5,365
<u>Restricted General Fund Program Expenditures</u>		
Title I	114,423	177
Lottery Instructional Materials	6,470	10
Total Restricted General Fund Program Expenditures	\$120,893	\$187
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,591,888	\$5,552



Eastwood Elementary School

Eastwood Elementary School

Enrollment (Oct. 2018 Enrollment)

634

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,800,214	\$2,839
Classified Salaries	252,246	398
Benefits	725,422	1,144
Site		
Operations/Utilities	113,920	180
LCFF Base	113,939	180
LCFF Supplemental	98,181	155
Total Unrestricted General Fund Program Expenditures	\$3,103,922	\$4,896
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,350	10
Total Restricted General Fund Program Expenditures	\$6,350	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,110,272	\$4,906



Greentree Elementary School

Greentree Elementary School

Enrollment (Oct. 2018 Enrollment)

466

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,796,425	\$3,855
Classified Salaries	226,399	486
Benefits	656,082	1,408
Site		
Operations/Utilities	127,170	273
LCFF Base	82,940	178
LCFF Supplemental	64,220	138
Total Unrestricted General Fund Program Expenditures	\$2,953,236	\$6,337
<u>Restricted General Fund Program Expenditures</u>		
Title 1	114,423	246
Lottery Instructional Materials	4,660	10
Total Restricted General Fund Program Expenditures	\$119,083	\$256
 TOTAL LOCATION PROGRAM EXPENDITURES	 \$3,072,319	 \$6,593

Loma Ridge Elementary School



Loma Ridge Elementary School

Enrollment (Estimate)

242

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$606,343	\$2,506
Classified Salaries	290,000	1,198
Benefits	245,946	1,016
Site		
Operations/Utilities	110,000	455
LCFF Base	44,273	183
LCFF Supplemental	47,374	196
Total Unrestricted General Fund Program Expenditures	\$1,343,936	\$5,553
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	2,420	10
Total Restricted General Fund Program Expenditures	\$2,420	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,346,356	\$5,563



Meadow Park Elementary School

Meadow Park Elementary School

Enrollment (Oct. 2018 Enrollment)

581

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,707,952	\$2,940
Classified Salaries	265,867	458
Benefits	690,791	1,189
Site		
Operations/Utilities	96,044	165
LCFF Base	103,291	178
LCFF Supplemental	94,291	162
Total Unrestricted General Fund Program Expenditures	\$2,958,236	\$5,092
<u>Restricted General Fund Program Expenditures</u>		
Title 1	120,048	207
Lottery Instructional Materials	5,840	10
Total Restricted General Fund Program Expenditures	\$125,888	\$217
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,084,124	\$5,308



Northwood Elementary School

Northwood Elementary School

Enrollment (Oct. 2018 Enrollment)

577

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,917,492	\$3.323
Classified Salaries	231,091	401
Benefits	731,877	1,268
Site		
Operations/Utilities	96,075	167
LCFF Base	103,254	179
LCFF Supplemental	113,617	197
Total Unrestricted General Fund Program Expenditures	\$3,193,406	\$5,534
<u>Restricted General Fund Program Expenditures</u>		
Title 1	149,124	258
Lottery Instructional Materials	5,780	10
Total Restricted General Fund Program Expenditures	\$154,904	\$268
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,348,310	\$5,803



Oak Creek Elementary School

Oak Creek Elementary School

Enrollment (Oct. 2018 Enrollment)

891

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,033,358	\$3,404
Classified Salaries	218,283	245
Benefits	1,072,080	1,203
Site		
Operations/Utilities	179,265	201
LCFF Base	158,648	178
LCFF Supplemental	120,928	136
Total Unrestricted General Fund Program Expenditures	\$4,782,562	\$5,368
<u>Restricted General Fund Program Expenditures</u>		
Title 1	188,514	212
Lottery Instructional Materials	8,920	10
Total Restricted General Fund Program Expenditures	\$197,434	\$222
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,979,996	\$5,589

Portola Springs Elementary School



Portola Springs Elementary School

Enrollment (Oct. 2018 Enrollment)

1,030

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,251,270	\$3,157
Classified Salaries	288,135	280
Benefits	1,201,496	1,167
Site		
Operations/Utilities	159,976	155
LCFF Base	180,416	175
LCFF Supplemental	75,523	73
Total Unrestricted General Fund Program Expenditures	\$5,156,816	\$5,007
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,310	10
Total Restricted General Fund Program Expenditures	\$10,310	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,167,126	\$5,017



Santiago Hills Elementary School

Santiago Hills Elementary School

Enrollment (Oct. 2018 Enrollment)

582

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,012,079	\$3,457
Classified Salaries	258,491	444
Benefits	749,240	1,287
Site		
Operations/Utilities	97,651	168
LCFF Base	104,127	179
LCFF Supplemental	67,170	115
Total Unrestricted General Fund Program Expenditures	\$3,288,758	\$5,651
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,820	10
Total Restricted General Fund Program Expenditures	\$5,820	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,294,578	\$5,661



Springbrook Elementary School

Springbrook Elementary School

Enrollment (Oct. 2018 Enrollment)

579

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,970,906	\$3,404
Classified Salaries	276,910	478
Benefits	756,735	1,307
Site		
Operations/Utilities	82,456	142
LCFF Base	101,288	175
LCFF Supplemental	99,819	172
Total Unrestricted General Fund Program Expenditures	\$3,288,114	\$5,679
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$141,621	\$245
Lottery Instructional Materials	5,800	10
Total Restricted General Fund Program Expenditures	\$147,421	\$255
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,435,535	\$5,934



Stone Creek Elementary School

Stone Creek Elementary School

Enrollment (Oct. 2018 Enrollment)

571

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,864,080	\$3,265
Classified Salaries	220,846	387
Benefits	708,446	1,241
Site		
Operations/Utilities	92,457	162
LCFF Base	99,923	175
LCFF Supplemental	73,294	128
Total Unrestricted General Fund Program Expenditures	\$3,059,046	\$5,357
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,710	10
Total Restricted General Fund Program Expenditures	\$5,710	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,064,756	\$5,367



Stonegate Elementary School

Stonegate Elementary School

Enrollment (Oct. 2018 Enrollment)

1,066

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,354,427	\$3,147
Classified Salaries	268,205	252
Benefits	1,199,610	1,125
Site		
Operations/Utilities	153,467	144
LCFF Base	189,906	178
LCFF Supplemental	113,471	106
Total Unrestricted General Fund Program Expenditures	\$5,279,086	\$4,952
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,660	10
Total Restricted General Fund Program Expenditures	\$10,660	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,289,746	\$4,962



Turtle Rock Elementary School

Turtle Rock Elementary School

Enrollment (Oct. 2018 Enrollment)

847

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,839,844	\$3,353
Classified Salaries	249,171	294
Benefits	1,008,447	1,191
Site		
Operations/Utilities	79,532	94
LCFF Base	153,789	182
LCFF Supplemental	139,708	165
Total Unrestricted General Fund Program Expenditures	\$4,470,491	\$5,278
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	8,470	10
Total Restricted General Fund Program Expenditures	\$8,470	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,478,961	\$5,288



University Park Elementary School

University Park Elementary School

Enrollment (Oct. 2018 Enrollment)

553

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,042,588	\$3,694
Classified Salaries	255,905	463
Benefits	760,701	1,376
Site		
Operations/Utilities	113,084	204
LCFF Base	94,957	172
LCFF Supplemental	176,429	319
Total Unrestricted General Fund Program Expenditures	\$3,443,664	\$6,227
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$167,883	\$304
Lottery Instructional Materials	5,530	10
Total Restricted General Fund Program Expenditures	\$173,413	\$314
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,617,077	\$6,541



Westpark Elementary School

Westpark Elementary School

Enrollment (Oct. 2018 Enrollment)

880

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,796,962	\$3,178
Classified Salaries	282,885	321
Benefits	1,021,865	1,161
Site		
Operations/Utilities	132,096	150
LCFF Base	151,403	172
LCFF Supplemental	76,413	87
Total Unrestricted General Fund Program Expenditures	\$4,461,624	\$5,070
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,800	10
Total Restricted General Fund Program Expenditures	\$8,800	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,470,424	\$5,080

Woodbury Elementary School



Woodbury Elementary School

Enrollment (Oct. 2018 Enrollment)

1,131

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,571,823	\$3,158
Classified Salaries	267,620	237
Benefits	1,291,994	1,142
Site		
Operations/Utilities	157,376	139
LCFF Base	203,778	180
LCFF Supplemental	107,768	95
Total Unrestricted General Fund Program Expenditures	\$5,600,359	\$4,952
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,310	10
Total Restricted General Fund Program Expenditures	\$11,310	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,611,669	\$4,962



Beacon Park K-8 School

Beacon Park K-8 School

Enrollment (Oct. 2018 Enrollment)

950

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,219,378	\$3,389
Classified Salaries	336,427	354
Benefits	1,210,003	1,274
Site		
Operations/Utilities	245,574	258
LCFF Base	161,924	170
LCFF Supplemental	75,932	80
Counseling Program	102,954	108
Total Unrestricted General Fund Program Expenditures	\$5,352,192	\$5,634
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,560	10
Total Restricted General Fund Program Expenditures	\$9,560	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,361,752	\$5,644



Cadence Park K-8 School

Cadence Park K-8 School

Enrollment (Oct. 2018 Enrollment)

305

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,162,556	\$3,812
Classified Salaries	281,253	922
Benefits	524,272	1,719
Site		
Operations/Utilities	177,514	582
LCFF Base	56,268	184
LCFF Supplemental	27,156	89
Counseling Program	38,592	127
Total Unrestricted General Fund Program Expenditures	\$2,267,611	\$7,435
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$114,423	\$375
Lottery Instructional Materials	3,050	10
Total Restricted General Fund Program Expenditures	\$117,473	\$385
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,385,084	\$7,820



Plaza Vista K-8 School

Plaza Vista K-8 School

Enrollment (Oct. 2018 Enrollment)

904

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,140,398	\$3,474
Classified Salaries	283,474	314
Benefits	1,178,313	1,303
Site		
Operations/Utilities	171,051	189
LCFF Base	152,456	169
LCFF Supplemental	98,879	109
Counseling	96,235	106
Total Unrestricted General Fund Program Expenditures	\$5,120,806	\$5,665
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,070	10
Total Restricted General Fund Program Expenditures	\$9,070	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,129,876	\$5,675



Vista Verde K-8 School

Vista Verde K-8 School

Enrollment (Oct. 2018 Enrollment)

940

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,322,253	\$3,534
Classified Salaries	293,137	312
Benefits	1,184,876	1,261
Site		
Operations/Utilities	197,853	210
LCFF Base	164,090	175
LCFF Supplemental	49,586	53
Counseling Program	75,912	81
Total Unrestricted General Fund Program Expenditures	\$5,287,707	\$5,544
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,400	10
Total Restricted General Fund Program Expenditures	\$9,400	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,297,107	\$5,554



Jeffrey Trail Middle School

Jeffrey Trail Middle School

Enrollment (Oct. 2018 Enrollment)

1,170

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,569,762	\$3,051
Classified Salaries	400,531	342
Benefits	1,373,346	1,174
Site		
Operations/Utilities	210,437	180
LCFF Base	155,673	133
LCFF Supplemental	64,856	55
Counseling Program	333,850	285
Total Unrestricted General Fund Program Expenditures	\$6,108,455	\$5,221
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,700	10
Total Restricted General Fund Program Expenditures	\$11,700	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,120,155	\$5,231



Lakeside Middle School

Lakeside Middle School

Enrollment (Oct. 2018 Enrollment)

737

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,311,723	\$3,137
Classified Salaries	318,983	433
Benefits	923,402	1,253
Site		
Operations/Utilities	140,867	191
LCFF Base	103,765	141
LCFF Supplemental	33,785	46
Counseling Program	166,802	226
Total Unrestricted General Fund Program Expenditures	\$3,999,327	\$5,426
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,370	10
Total Restricted General Fund Program Expenditures	\$7,370	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,006,697	\$5,436



Rancho San Joaquin Middle School

Rancho San Joaquin Middle School

Enrollment (Oct. 2018 Enrollment)

833

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,969,933	\$3,565
Classified Salaries	320,146	384
Benefits	1,098,935	1,319
Site		
Operations/Utilities	201,923	242
LCFF Base	110,603	133
LCFF Supplemental	45,930	55
Counseling Program	202,900	244
Total Unrestricted General Fund Program Expenditures	\$4,950,370	\$5,943
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,330	10
Total Restricted General Fund Program Expenditures	\$8,330	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,958,700	\$5,953

Sierra Vista Middle School



Sierra Vista Middle School

Enrollment (Oct. 2018 Enrollment)

919

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,883,304	\$3,137
Classified Salaries	302,704	329
Benefits	1,097,821	1,195
Site		
Operations/Utilities	165,779	180
LCFF Base	122,105	133
LCFF Supplemental	49,774	54
Counseling Program	210,234	229
Total Unrestricted General Fund Program Expenditures	\$4,831,721	\$5,258
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,190	10
Total Restricted General Fund Program Expenditures	\$9,190	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,840,911	\$5,268



South Lake Middle School

Southlake Middle School

Enrollment (Oct. 2018 Enrollment)

712

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,424,881	\$3,406
Classified Salaries	311,077	437
Benefits	945,254	1,328
Site		
Operations/Utilities	143,008	201
LCFF Base	94,421	133
LCFF Supplemental	48,227	68
Counseling Program	176,974	249
Total Unrestricted General Fund Program Expenditures	\$4,143,842	\$5,820
<u>Restricted General Fund Program Expenditures</u>		
Title 1	232,598	327
Lottery Instructional Materials	7,120	10
Total Restricted General Fund Program Expenditures	\$239,718	\$337
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,383,560	\$6,157



Venado Middle School

Venado Middle School

Enrollment (Oct. 2018 Enrollment)

582

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,955,547	\$3,360
Classified Salaries	282,673	486
Benefits	811,790	1,395
Site		
Operations/Utilities	169,850	292
LCFF Base	77,035	132
LCFF Supplemental	41,170	71
Counseling Program	121,803	209
Total Unrestricted General Fund Program Expenditures	\$3,459,868	\$5,945
<u>Restricted General Fund Program Expenditures</u>		
Title 1	135,054	232
Lottery Instructional Materials	5,820	10
Total Restricted General Fund Program Expenditures	\$140,874	\$242
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,600,742	\$6,187



Creekside High School

Creekside High School

Enrollment (Enrollment-P2-Apr. 2018)

100

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$837,426	\$8,374
Classified Salaries	326,051	3,261
Benefits	385,964	3,860
Site		
Operations/Utilities	226,415	2,264
LCFF Base	17,883	179
LCFF Supplemental	5,115	51
Counseling Program	250,212	2,502
Total Unrestricted General Fund Program Expenditures	\$2,049,066	\$20,491
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	1,030	10
Total Restricted General Fund Program Expenditures	\$1,030	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,050,096	\$20,501



Irvine High School

Irvine High School

Enrollment (Oct. 2018 Enrollment)

1,991

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,759,956	\$3,395
Classified Salaries	1,141,807	573
Benefits	2,691,555	1,352
Site		
Operations/Utilities	614,507	309
Athletics Base		
Program	538,290	270
LCFF Base	366,510	184
LCFF Supplemental	103,652	52
Counseling Program	522,600	262
Total Unrestricted General Fund Program Expenditures	\$12,738,877	\$6,398
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	19,900	10
Total Restricted General Fund Program Expenditures	\$19,900	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$12,758,777	\$6,408



Northwood High School

Northwood High School

Enrollment (Oct. 2018 Enrollment)

2,195

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$7,204,694	\$3,282
Classified Salaries	1,052,933	480
Benefits	2,847,290	1,297
Site		
Operations/Utilities	558,717	255
Athletics Base		
Program	548,527	250
LCFF Base	403,909	184
LCFF Supplemental	76,433	35
Counseling Program	520,966	237
Total Unrestricted General Fund Program Expenditures	\$13,213,469	\$6,020
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	21,950	10
Total Restricted General Fund Program Expenditures	\$21,950	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$13,235,419	\$6,030



Portola High School

Portola High School

Enrollment (Oct. 2018 Enrollment)

1,807

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$4,434,959	\$2,454
Classified Salaries	1,006,478	557
Benefits	1,982,793	1,097
Site		
Operations/Utilities	634,689	351
Athletics Base		
Program	540,831	299
LCFF Base	332,777	184
LCFF Supplemental	67,108	37
Counseling Program	415,392	230
Total Unrestricted General Fund Program Expenditures	\$9,415,027	\$5,210
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	18,070	10
Total Restricted General Fund Program Expenditures	\$18,070	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$9,433,097	\$5,220



University High School

University High School

Enrollment (Oct. 2018 Enrollment)

2,312

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,046,158	\$3,480
Classified Salaries	1,136,143	491
Benefits	3,096,556	1,339
Site		
Operations/Utilities	404,914	175
Athletics Base		
Program	540,830	234
LCFF Base	425,359	184
LCFF Supplemental	94,149	41
Counseling Program	592,455	256
Total Unrestricted General Fund Program Expenditures	\$14,336,565	\$6,201
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	23,130	10
Total Restricted General Fund Program Expenditures	\$23,130	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$14,359,695	\$6,211



Woodbridge High School

Woodbridge High School

Enrollment (Oct. 2018 Enrollment)

2,466

	2019-20 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,015,272	\$3,250
Classified Salaries	1,144,422	464
Benefits	3,163,568	1,283
Site Operations/Utilities	539,712	219
Athletics Base Program	527,792	214
LCFF Base	453,592	184
LCFF Supplemental	93,020	38
Counseling Program	692,656	281
Total Unrestricted General Fund Program Expenditures	\$14,630,034	\$5,933
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	24,680	10
Total Restricted General Fund Program Expenditures	\$24,680	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$14,654,714	\$5,943

VIII. Multi-Year Projections tab placeholder

**Irvine Unified School District
2019-20 Budget
General Fund**

DESCRIPTION	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
A. REVENUES						
LCFF Sources	\$ 261,333,089	\$ 281,848,801	\$ 312,061,284	\$ 321,295,584	\$ 337,106,693	\$ 352,155,262
Federal Revenues	11,372,789	11,509,544	12,075,028	11,477,769	11,641,575	11,799,047
Other State Revenues	48,464,811	46,278,991	48,607,589	45,932,431	46,750,078	47,579,043
Other Local Revenue	25,850,923	29,996,879	33,258,850	21,857,392	22,131,881	22,418,263
TOTAL REVENUES	\$ 347,021,611	\$ 369,634,216	\$ 406,002,751	\$ 400,563,176	\$ 417,630,227	\$ 433,951,614
B. EXPENDITURES						
Certificated Salaries	\$ 158,472,870	\$ 166,368,651	\$ 173,479,521	\$ 179,304,575	\$ 181,839,222	\$ 187,045,094
Classified Salaries	58,099,191	61,380,907	65,036,834	65,861,008	66,300,163	68,085,161
Employee Benefits	75,793,828	83,388,908	92,360,994	97,586,921	102,424,265	104,821,076
Books and Supplies	23,765,918	15,317,818	19,847,918	41,370,534	13,998,442	14,428,496
Services, Other Oper. Exps	23,894,034	29,444,914	28,966,910	29,635,327	29,780,204	31,030,221
Capital Outlay	2,415,811	2,578,425	1,953,050	528,600	528,600	528,600
Other Outgo	2,826,640	2,586,440	3,206,711	3,315,369	3,315,369	3,315,369
Direct Support/Indirect Costs	(226,292)	(264,460)	(310,807)	(300,000)	(300,000)	(300,000)
TOTAL EXPENDITURES	\$ 345,042,000	\$ 360,801,602	\$ 384,541,130	\$ 417,302,334	\$ 397,886,265	\$ 408,954,016
C. EXCESS (DEFICIENCY)	\$ 1,979,611	\$ 8,832,614	\$ 21,461,621	\$ (16,739,158)	\$ 19,743,962	\$ 24,997,598

**Irvine Unified School District
2019-20 Budget
General Fund**

DESCRIPTION	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In	\$ 283,321	\$ 179,256	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interfund Transfers Out	8,759,996	9,427,268	12,836,864	5,860,000	5,160,000	5,160,000
Other Sources	127,073	127,073	127,073	127,073	127,073	127,073
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	\$ (8,349,602)	\$ (9,120,939)	\$ (12,559,791)	\$ (5,582,927)	\$ (4,882,927)	\$ (4,882,927)
E. NET INCREASE (DECREASE)	(6,369,990)	(288,326)	8,901,830	(22,322,085)	14,861,035	20,114,671
F. FUND BALANCE						
Beginning Balance, July 1,	\$ 64,372,611	\$ 58,002,621	\$ 57,714,295	\$ 66,616,125	\$ 44,294,040	\$ 44,294,040
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	64,372,611	58,002,621	57,714,295	66,616,125	44,294,040	44,294,040
Ending Balance, June 30,	<u>\$ 58,002,621</u>	<u>\$ 57,714,295</u>	<u>\$ 66,616,125</u>	<u>\$ 44,294,040</u>	<u>\$ 59,155,075</u>	<u>\$ 64,408,711</u>
Components of Ending Fund Balance						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	396,343	273,049	159,860	400,000	400,000	400,000
Prepaid Expenses	26,802	41,479	300,624	0	0	0
Economic Uncertainties	7,077,000	7,405,000	7,948,000	8,464,000	8,060,925	8,282,280
%	2.05%	2.05%	2.07%	2.03%	2.03%	2.03%
Restricted Ending Fund Balance	13,904,379	13,704,404	19,892,469	8,146,145	9,512,968	9,596,024
Board Assigned/Unassigned	36,448,096	36,140,364	38,165,172	27,133,895	41,031,182	45,980,407

**Irvine Unified School District
2019-20 Budget
Unrestricted**

DESCRIPTION	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
A. REVENUES						
LCFF Sources	\$ 261,333,089	\$ 278,250,042	\$ 306,015,893	\$ 321,295,584	\$ 337,106,693	\$ 352,155,262
Federal Revenues	132,750	382,226	492,167	250,000	250,000	250,000
Other State Revenues	12,879,729	11,558,609	13,636,768	6,895,968	7,040,475	7,214,278
Other Local Revenue	12,793,883	13,901,399	11,379,328	10,704,184	10,978,673	11,265,055
TOTAL REVENUES	\$ 287,139,452	\$ 304,092,276	\$ 331,524,155	\$ 339,145,736	\$ 355,375,841	\$ 370,884,595
B. EXPENDITURES						
Certificated Salaries	125,750,220	130,992,535	137,745,129	142,829,832	146,500,379	150,614,767
Classified Salaries	36,500,336	36,096,154	38,095,797	40,006,800	40,221,480	41,366,796
Employee Benefits	48,974,230	52,300,659	57,414,598	61,337,670	65,490,345	67,126,837
Books and Supplies	16,808,843	8,220,831	13,065,460	15,965,570	7,399,602	7,901,940
Services, Other Oper. Exps	14,225,416	17,580,315	18,541,800	20,021,684	20,699,631	21,684,761
Capital Outlay	420,044	367,328	294,061	77,000	77,000	77,000
Other Outgo	1,781,603	1,555,667	1,697,140	1,734,950	1,734,950	1,734,950
Direct Support/Indirect Costs	(1,769,762)	(2,162,748)	(2,384,509)	(2,306,600)	(2,458,410)	(2,537,944)
TOTAL EXPENDITURES	\$ 242,690,930	\$ 244,950,742	\$ 264,469,477	\$ 279,666,906	\$ 279,664,977	\$ 287,969,107
C. EXCESS (DEFICIENCY)	\$ 44,448,522	\$ 59,141,535	\$ 67,054,678	\$ 59,478,830	\$ 75,710,864	\$ 82,915,488

**Irvine Unified School District
2019-20 Budget
Unrestricted**

DESCRIPTION	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In	\$ 204,924	\$ 179,256	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interfund Transfers Out	5,311,492	7,327,268	4,290,245	3,210,000	2,410,000	2,410,000
Other Sources	127,073	127,073	127,073	127,073	127,073	127,073
Other Uses	0	0	0	0	0	0
Contributions to Restricted Programs	(44,629,282)	(52,208,945)	(60,327,741)	(67,121,664)	(60,083,725)	(62,117,769)
Total Other Sources/Uses	\$ (49,608,777)	\$ (59,229,884)	\$ (64,340,913)	\$ (70,054,591)	\$ (62,216,652)	\$ (64,250,696)
E. NET INCREASE (DECREASE)	(5,160,255)	(88,349)	2,713,764	(10,575,761)	13,494,212	18,664,792
F. FUND BALANCE						
Beginning Balance, July 1,	49,258,496	44,098,241	44,009,892	46,723,656	36,147,895	36,147,895
Audit Adjustments/Restatements	0			0	0	0
Net Beginning Balance	49,258,496	44,098,241	44,009,892	46,723,656	36,147,895	36,147,895
Ending Balance, June 30,	<u>\$ 44,098,240</u>	<u>\$ 44,009,892</u>	<u>\$ 46,723,656</u>	<u>\$ 36,147,895</u>	<u>\$ 49,642,107</u>	<u>\$ 54,812,687</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	396,343	273,049	159,860	400,000	400,000	400,000
Prepaid Expenses	26,802	41,479	300,624	0	0	0
Economic Uncertainties	7,077,000	7,405,000	7,948,000	8,464,000	8,060,925	8,282,280
Board Assigned/Unassigned	36,448,096	36,140,364	38,165,172	27,133,895	41,031,182	45,980,407

**Irvine Unified School District
2019-20 Budget
Restricted**

DESCRIPTION	2016-17 Actuals	2017-18 Actuals	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
A. REVENUES						
LCFF Sources	\$ -	\$ 3,598,759.00	\$ 6,045,391.00	\$ -	\$ -	\$ -
Federal Revenues	11,240,039	11,127,318	11,582,861	11,227,769	11,391,575	11,549,047
Other State Revenues	35,585,081	34,720,382	34,970,821	39,036,463	39,709,603	40,364,765
Other Local Revenue	13,057,040	16,095,481	21,879,522	11,153,208	11,153,208	11,153,208
TOTAL REVENUES	\$ 59,882,160	\$ 65,541,940	\$ 74,478,596	\$ 61,417,440	\$ 62,254,386	\$ 63,067,019
B. EXPENDITURES						
Certificated Salaries	32,722,649	35,376,116	35,734,392	36,474,743	35,338,843	36,430,327
Classified Salaries	21,598,855	25,284,753	26,941,036	25,854,208	26,078,683	26,718,365
Employee Benefits	26,819,599	31,088,249	34,946,395	36,249,251	36,933,920	37,694,238
Books and Supplies	6,957,075	7,096,987	6,782,458	25,404,964	6,598,840	6,526,556
Services, Other Oper. Exps	9,668,618	11,864,599	10,425,111	9,613,643	9,080,573	9,345,460
Capital Outlay	1,995,767	2,211,096	1,658,989	451,600	451,600	451,600
Other Outgo	1,045,038	1,030,773	1,509,570	1,580,419	1,580,419	1,580,419
Direct Support/Indirect Costs	1,543,470	1,898,288	2,073,702	2,006,600	2,158,410	2,237,944
TOTAL EXPENDITURES	\$ 102,351,070	\$ 115,850,861	\$ 120,071,653	\$ 137,635,428	\$ 118,221,288	\$ 120,984,909
C. EXCESS (DEFICIENCY)	\$ (42,468,911)	\$ (50,308,921)	\$ (45,593,057)	\$ (76,217,988)	\$ (55,966,902)	\$ (57,917,890)

**Irvine Unified School District
2019-20 Budget
Restricted**

DESCRIPTION	2016-17 Actuals	2017-18 Actuals	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In	\$ 78,397.54	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	3,448,504	2,100,000	8,546,619	2,650,000	2,750,000	2,750,000
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions to Restricted Programs	44,629,282	52,208,945	60,327,741	67,121,664	60,083,725	62,117,769
Total Other Sources/Uses	\$ 41,259,176	\$ 50,108,945	\$ 51,781,122	\$ 64,471,664	\$ 57,333,725	\$ 59,367,769
E. NET INCREASE (DECREASE)	(1,209,735)	(199,976)	6,188,066	(11,746,324)	1,366,823	1,449,879
F. FUND BALANCE						
Beginning Balance, July 1,	15,114,114	13,904,380	13,704,404	19,892,469	8,146,145	8,146,145
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	15,114,114	13,904,380	13,704,404	19,892,469	8,146,145	8,146,145
Ending Balance, June 30,	<u>\$ 13,897,359</u>	<u>\$ 13,704,404</u>	<u>\$ 19,892,469</u>	<u>\$ 8,146,145</u>	<u>\$ 9,512,968</u>	<u>\$ 9,596,024</u>

IX. Other Funds
tab placeholder

Other District Funds

Adult Education Fund (Fund 11)

The Adult Education Fund is used to account for all revenue and expenditures related to IUSD's Adult Education Program.

Child Development Fund (Fund 12)

The Child Development Fund contains the revenue and expenditures for IUSD's preschool programs including the State Preschool Program and our Local Fee-Based program.

Cafeteria Fund (Fund 13)

Irvine Unified maintains a separate fund for all activities related to the Nutrition Service Program. This fund pays for all food service employees and the food that is purchased and prepared for the students and staff at Irvine Unified Schools. Revenues are generated through food sales.

Deferred Maintenance Fund (Fund 14)

Irvine Unified maintains a separate fund for all activities related to Deferred Maintenance. Previously, the State funded this program. The District no longer receives separate funds to operate this program.

Building Fund (Fund 21)

The Building Fund was established to account for all activities from the sale of bonds that resulted from the passage of Measure E in 2016-17. This fund may not be used for any purpose other than those for which the bonds were issued.

Capital Facilities Fund (Fund 25)

The Capital Facilities Fund was created in 1986-87 for the collection of fees paid by developers and individuals prior to the issuance of building permits. This fund is used in conjunction with other IUSD facility funds to provide resources for building and renovating Irvine schools. The majority of funds are held in reserve until specific projects are identified.

County School Facilities Fund (Fund 35)

This fund contains state apportionments for school facility projects. IUSD has participated in both the state modernization program and the new construction program.

Special Reserve Fund – Capital Projects (Fund 40)

The IUSD Special Reserve Fund was established to control locally generated funds that are targeted for site improvements and other capital expenditures related to school facilities. These funds are planned to be used in the future after all other facilities funds have been exhausted.

Other District Funds

Capital Project Fund for Blended Component Units (Fund 49)

The Capital Project Fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts (CFD). CFD funds are used to purchase land and build schools in new community developments.

Bond Interest and Redemption Fund (Fund 51)

The Bond Interest and Redemption Fund is used for the repayment of principal and interest for bonds issued by the District.

Debt Service Fund for Blended Component Units (Fund 52)

The Debt Service Fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts.

Workers Compensation Fund (Fund 68)

This fund contains the activity for the self-insured Workers Compensation Fund. Revenue from this fund is received from payroll related costs. Expenditures include medical and other payments related to on the job injuries and secondary insurance coverage.

Health and Welfare Fund (Fund 69)

IUSD maintains a health benefit package for employees which includes, medical, dental, vision, life and disability coverage. Like the Workers Compensation Fund, the Health Insurance Fund is also a self-insurance fund. Contributions are received from other district funds for each eligible employee. Dependent coverage is offered at a cost to the employee. Revenues from contributions and dependent co-pays are used to pay claims and other costs associated with managing the health plan.

Insurance Reserve Fund (Fund 70)

The Insurance Reserve Fund was established to maintain the necessary reserve required for the self-insurance funds. Expenditures in this fund would be available to pay for losses sustained in the other self-insurance funds if claims and other expenses exceeded contributions.

Property/Liability Fund (Fund 81)

The Property/Liability Fund operates as a self-insured fund as well. Secondary insurance coverage is purchased for amount above the Self Insured Retention (SIR).

**Irvine Unified School District
Adult Education Fund (Fund 11)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	1,487	0	0	0	0
Other Local Revenues	0	431,384		0	422,629	422,629
TOTAL REVENUES	0	432,871	0	0	422,629	422,629
B. EXPENDITURES						
Certificated Salaries	0	174,391	174,391	0	178,500	178,500
Classified Salaries	0	123,614	123,614	0	133,572	133,572
Employee Benefits	0	83,720	83,720	0	99,722	99,722
Books and Supplies	0	11,081	11,081	0	14,500	14,500
Services, Other Oper. Exps	0	5,388	5,388	0	8,000	8,000
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	12,304	12,304	0	12,120	12,120
TOTAL EXPENDITURES	0	410,499	410,499	0	446,414	446,414
C. EXCESS (DEFICIENCY)	0	22,372	(410,499)	0	(23,785)	(23,785)

**Irvine Unified School District
Adult Education Fund (Fund 11)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	22,372	(410,499)	0	(23,785)	(23,785)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	72,481	72,481	0	94,853	94,853
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	72,481	72,481	0	94,853	94,853
Ending Balance, June 30,	<u>0</u>	<u>94,853</u>	<u>94,853</u>	<u>0</u>	<u>71,068</u>	<u>71,068</u>

**Irvine Unified School District
Child Development Fund (Fund 12)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	722,187	722,187	0	744,500	744,500
Other State Revenues	0	5,030	5,030	0	0	0
Other Local Revenues	0	549,290	549,290	0	620,020	620,020
TOTAL REVENUES	0	1,276,507	1,276,507	0	1,364,520	1,364,520
B. EXPENDITURES						
Certificated Salaries	0	104,763	104,763	0	105,889	105,889
Classified Salaries	0	770,322	770,322	0	702,377	702,377
Employee Benefits	0	365,040	365,040	0	403,391	403,391
Books and Supplies	0	57,596	57,596	0	127,131	127,131
Services, Other Oper. Exps	0	7,864	7,864	0	4,879	4,879
Capital Outlay	0	28,685	28,685	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	24,612	24,612	0	20,853	20,853
TOTAL EXPENDITURES	0	1,358,881	1,358,881	0	1,364,520	1,364,520
C. EXCESS (DEFICIENCY)	0	(82,374)	(82,374)	0	0	0

**Irvine Unified School District
Child Development Fund (Fund 12)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	161,068	161,068	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	161,068	161,068	0	0	0
E. NET INCREASE (DECREASE)	0	78,694	78,694	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	172,613	172,613	0	251,306	251,306
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	172,613	172,613	0	251,306	251,306
Ending Balance, June 30,	<u>0</u>	<u>251,306</u>	<u>251,306</u>	<u>0</u>	<u>251,306</u>	<u>251,306</u>

**Irvine Unified School District
Cafeteria Fund (Fund 13)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	3,360,093	3,360,093	0	3,295,923	3,295,923
Other State Revenues	0	242,439	242,439	0	231,483	231,483
Other Local Revenues	0	6,635,643	6,635,643	0	6,975,891	6,975,891
TOTAL REVENUES	0	10,238,175	10,238,175	0	10,503,297	10,503,297
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	3,130,857	3,130,857	0	3,550,589	3,550,589
Employee Benefits	0	1,242,520	1,242,520	0	1,405,543	1,405,543
Books and Supplies	0	4,902,675	4,902,675	0	4,746,902	4,746,902
Services, Other Oper. Exps	0	108,474	108,474	0	113,296	113,296
Capital Outlay	0	368,407	368,407	0	309,000	309,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	273,891	273,891	0	267,027	267,027
TOTAL EXPENDITURES	0	10,026,823	10,026,823	0	10,392,357	10,392,357
C. EXCESS (DEFICIENCY)	0	211,352	211,352	0	110,940	110,940

**Irvine Unified School District
Cafeteria Fund (Fund 13)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	211,352	211,352	0	110,940	110,940
F. FUND BALANCE						
Beginning Balance, July 1,	0	2,208,359	2,208,359	0	2,419,711	2,419,711
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	2,208,359	2,208,359	0	2,419,711	2,419,711
Ending Balance, June 30,	<u>0</u>	<u>2,419,711</u>	<u>2,419,711</u>	<u>0</u>	<u>2,530,651</u>	<u>2,530,651</u>

**Irvine Unified School District
Deferred Maintenance Fund (Fund 14)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	33,857	33,857	0	20,000	20,000
TOTAL REVENUES	0	33,857	33,857	0	20,000	20,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	29,617	29,617	0	0	0
Services, Other Oper. Exps	0	351,189	351,189	0	2,254,659	2,254,659
Capital Outlay	0	2,398,340	2,398,340	0	675,000	675,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	2,779,146	2,779,146	0	2,929,659	2,929,659
C. EXCESS (DEFICIENCY)	0	(2,745,290)	(2,745,290)	0	(2,909,659)	(2,909,659)

**Irvine Unified School District
Deferred Maintenance Fund (Fund 14)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	3,977,615	3,977,615	0	750,000	750,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	3,977,615	3,977,615	0	750,000	750,000
E. NET INCREASE (DECREASE)	0	1,232,326	1,232,326	0	(2,159,659)	(2,159,659)
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,885,598	1,885,598	0	3,117,924	3,117,924
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,885,598	1,885,598	0	3,117,924	3,117,924
Ending Balance, June 30,	<u>0</u>	<u>3,117,924</u>	<u>3,117,924</u>	<u>0</u>	<u>958,265</u>	<u>958,265</u>

**Irvine Unified School District
Building Fund (Fund 21)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	1,637,821	1,637,821	0	525,000	525,000
TOTAL REVENUES	0	1,637,821	1,637,821	0	525,000	525,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	3,919	3,919	0	6,000	6,000
Services, Other Oper. Exps	0	421,038	421,038	0	108,667	108,667
Capital Outlay	0	73,813,967	73,813,967	0	45,346,039	45,346,039
Other Outgo	0		0	0		0
Direct Support/Indirect Costs	0		0	0		0
TOTAL EXPENDITURES	0	74,238,923	74,238,923	0	45,460,706	45,460,706
C. EXCESS (DEFICIENCY)	0	(72,601,102)	(72,601,102)	0	(44,935,706)	(44,935,706)

**Irvine Unified School District
Building Fund (Fund 21)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	0	0	0	13,429,975	13,429,975
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	41,000,000	41,000,000	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	41,000,000	41,000,000	0	13,429,975	13,429,975
<u>E. NET INCREASE (DECREASE)</u>	0	(31,601,102)	(31,601,102)	0	(31,505,731)	(31,505,731)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	63,358,747	63,358,747	0	31,757,646	31,757,646
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	63,358,747	63,358,747	0	31,757,646	31,757,646
Ending Balance, June 30,	<u>0</u>	<u>31,757,646</u>	<u>31,757,646</u>	<u>0</u>	<u>251,915</u>	<u>251,915</u>

**Irvine Unified School District
Capital Facilities (Fund 25)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	8,588,705	8,588,705	0	3,300,000	3,300,000
TOTAL REVENUES	0	8,588,705	8,588,705	0	3,300,000	3,300,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	30,424	30,424	0	0	0
Services, Other Oper. Exps	0	837,409	837,409	0	1,013,113	1,013,113
Capital Outlay	0	97,393	97,393	0	5,000	5,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	965,225	965,225	0	1,018,113	1,018,113
C. EXCESS (DEFICIENCY)	0	7,623,480	7,623,480	0	2,281,887	2,281,887

**Irvine Unified School District
Capital Facilities (Fund 25)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	(6,323,087)	(6,323,087)	0	(15,429,975)	(15,429,975)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(6,323,087)	(6,323,087)	0	(15,429,975)	(15,429,975)
E. NET INCREASE (DECREASE)	0	1,300,393	1,300,393	0	(13,148,088)	(13,148,088)
F. FUND BALANCE						
Beginning Balance, July 1,	0	21,552,843	21,552,843	0	22,853,236	22,853,236
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	21,552,843	21,552,843	0	22,853,236	22,853,236
Ending Balance, June 30,	<u>0</u>	<u>22,853,236</u>	<u>22,853,236</u>	<u>0</u>	<u>9,705,148</u>	<u>9,705,148</u>

**Irvine Unified School District
County School Facilities Fund (Fund 35)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	36,719,535	36,719,535	0	196,820,136	196,820,136
Other Local Revenues	0	1,251,643	1,251,643	0	800,000	800,000
TOTAL REVENUES	0	37,971,178	37,971,178	0	197,620,136	197,620,136
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	31,201	31,201	0	0	0
Services, Other Oper. Exps	0	276,021	276,021	0	101,295,227	101,295,227
Capital Outlay	0	40,016,402	40,016,402	0	4,567,500	4,567,500
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	40,323,624	40,323,624	0	105,862,727	105,862,727
C. EXCESS (DEFICIENCY)	0	(2,352,446)	(2,352,446)	0	91,757,409	91,757,409

**Irvine Unified School District
County School Facilities Fund (Fund 35)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	39,401,063	39,401,063	0	4,537,500	4,537,500
Interfund Trfs Out	0	(98,339)	(98,339)	0	0	0
Other Sources	0	(42,858)	(42,858)	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	39,259,866	39,259,866	0	4,537,500	4,537,500
E. NET INCREASE (DECREASE)	0	36,907,420	36,907,420	0	96,294,909	96,294,909
F. FUND BALANCE						
Beginning Balance, July 1,	0	44,368,395	44,368,395	0	81,275,816	81,275,816
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	44,368,395	44,368,395	0	81,275,816	81,275,816
Ending Balance, June 30,	<u>0</u>	<u>81,275,816</u>	<u>81,275,816</u>	<u>0</u>	<u>177,570,725</u>	<u>177,570,725</u>

**Irvine Unified School District
Special Reserve Capital Projects Fund (Fund 40)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	1,441,954	1,441,954	0	300,000	300,000
TOTAL REVENUES	0	1,441,954	1,441,954	0	300,000	300,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	1,246,748	1,246,748	0	588,706	588,706
Capital Outlay	0	3,765,868	3,765,868	0	2,135,579	2,135,579
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	5,012,616	5,012,616	0	2,724,285	2,724,285
C. EXCESS (DEFICIENCY)	0	(3,570,662)	(3,570,662)	0	(2,424,285)	(2,424,285)

**Irvine Unified School District
Special Reserve Capital Projects Fund (Fund 40)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	6,423,825	6,423,825	0	2,900,000	2,900,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	6,423,825	6,423,825	0	2,900,000	2,900,000
E. NET INCREASE (DECREASE)	0	2,853,163	2,853,163	0	475,715	475,715
F. FUND BALANCE						
Beginning Balance, July 1,	0	22,149,465	22,149,465	0	25,002,628	25,002,628
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	22,149,465	22,149,465	0	25,002,628	25,002,628
Ending Balance, June 30,	<u>0</u>	<u>25,002,628</u>	<u>25,002,628</u>	<u>0</u>	<u>25,478,343</u>	<u>25,478,343</u>

**Irvine Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	1,917,246	1,917,246	0	928,200	928,200
TOTAL REVENUES	0	1,917,246	1,917,246	0	928,200	928,200
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	62,618	62,618	0	19,423	19,423
Services, Other Oper. Exps	0	1,162,986	1,162,986	0	511,042	511,042
Capital Outlay	0	2,541,658	2,541,658	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,767,263	3,767,263	0	530,465	530,465
C. EXCESS (DEFICIENCY)	0	(1,850,017)	(1,850,017)	0	397,735	397,735

**Irvine Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	(33,247,649)	(33,247,649)	0	(2,537,500)	(2,537,500)
Other Sources	0	7,248,439	7,248,439	0		0
Other Uses	0	(42,869,952)	(42,869,952)	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(68,869,162)	(68,869,162)	0	(2,537,500)	(2,537,500)
E. NET INCREASE (DECREASE)	0	(70,719,179)	(70,719,179)	0	(2,139,765)	(2,139,765)
F. FUND BALANCE						
Beginning Balance, July 1,	0	164,442,317	164,442,317	0	93,723,139	93,723,139
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	164,442,317	164,442,317	0	93,723,139	93,723,139
Ending Balance, June 30,	<u>0</u>	<u>93,723,139</u>	<u>93,723,139</u>	<u>0</u>	<u>91,583,374</u>	<u>91,583,374</u>

**Irvine Unified School District
Bond Interest and Redemption (Fund 51)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	42,963	42,963	0	0	0
Other Local Revenues	0	8,701,979	8,701,979	0	8,385,474	8,385,474
TOTAL REVENUES	0	8,744,942	8,744,942	0	8,385,474	8,385,474
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	11,548,946	11,548,946	0	7,966,369	7,966,369
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	11,548,946	11,548,946	0	7,966,369	7,966,369
C. EXCESS (DEFICIENCY)	0	(2,804,004)	(2,804,004)	0	419,105	419,105

**Irvine Unified School District
Bond Interest and Redemption (Fund 51)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	3,272,701	3,272,701	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	3,272,701	3,272,701	0	0	0
E. NET INCREASE (DECREASE)	0	468,697	468,697	0	419,105	419,105
F. FUND BALANCE						
Beginning Balance, July 1,	0	9,377,214	9,377,214	0	9,857,755	9,857,755
Audit Adjustments/Restatements	0	11,844	11,844	0	0	0
Net Beginning Balance	0	9,389,058	9,389,058	0	9,857,755	9,857,755
Ending Balance, June 30,	<u>0</u>	<u>9,857,755</u>	<u>9,857,755</u>	<u>0</u>	<u>10,276,860</u>	<u>10,276,860</u>

**Irvine Unified School District
Debt Service Fund for Blended Components (Fund 52)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	24,315,875	24,315,875	0	25,380,963	25,380,963
TOTAL REVENUES	0	24,315,875	24,315,875	0	25,380,963	25,380,963
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	20,237,259	20,237,259	0	16,678,237	16,678,237
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	20,237,259	20,237,259	0	16,678,237	16,678,237
C. EXCESS (DEFICIENCY)	0	4,078,616	4,078,616	0	8,702,726	8,702,726

**Irvine Unified School District
Debt Service Fund for Blended Components (Fund 52)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	4,078,616	4,078,616	0	8,702,726	8,702,726
F. FUND BALANCE						
Beginning Balance, July 1,	0	28,693,850	28,693,850	0	32,772,466	32,772,466
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	28,693,850	28,693,850	0	32,772,466	32,772,466
Ending Balance, June 30,	<u>0</u>	<u>32,772,466</u>	<u>32,772,466</u>	<u>0</u>	<u>41,475,192</u>	<u>41,475,192</u>

**Irvine Unified School District
Workers Compensation Fund (Fund 68)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	5,511,347	5,511,347	0	5,522,281	5,522,281
TOTAL REVENUES	0	5,511,347	5,511,347	0	5,522,281	5,522,281
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	108,499	108,499	0	110,190	110,190
Employee Benefits	0	41,043	41,043	0	45,138	45,138
Books and Supplies	0	8,522	8,522	0	17,000	17,000
Services, Other Oper. Exps	0	2,642,480	2,642,480	0	1,909,345	1,909,345
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	2,800,544	2,800,544	0	2,081,673	2,081,673
C. EXCESS (DEFICIENCY)	0	2,710,803	2,710,803	0	3,440,608	3,440,608

**Irvine Unified School District
Workers Compensation Fund (Fund 68)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	(150,000)	(150,000)	0	(150,000)	(150,000)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(150,000)	150,000	0	(150,000)	(150,000)
<u>E. NET INCREASE (DECREASE)</u>	0	2,560,803	2,860,803	0	3,290,608	3,290,608
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	24,605,168	24,605,168	0	27,165,970	27,165,970
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	24,605,168	24,605,168	0	27,165,970	27,165,970
Ending Balance, June 30,	<u>0</u>	<u>27,165,970</u>	<u>27,165,970</u>	<u>0</u>	<u>30,456,578</u>	<u>30,456,578</u>

**Irvine Unified School District
Health & Welfare Fund (Fund 69)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	32,348,355	32,348,355	0	32,707,345	32,707,345
TOTAL REVENUES	0	32,348,355	32,348,355	0	32,707,345	32,707,345
B. EXPENDITURES						
Certificated Salaries	0	16,500	16,500	0	0	0
Classified Salaries	0	149,059	149,059	0	157,710	157,710
Employee Benefits	0	56,420	56,420	0	62,636	62,636
Books and Supplies	0	1,638	1,638	0	3,600	3,600
Services, Other Oper. Exps	0	35,001,990	35,001,990	0	34,461,020	34,461,020
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	35,225,608	35,225,608	0	34,684,966	34,684,966
C. EXCESS (DEFICIENCY)	0	(2,877,253)	(2,877,253)	0	(1,977,621)	(1,977,621)

**Irvine Unified School District
Health & Welfare Fund (Fund 69)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	800,000	800,000	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	800,000	800,000	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	(2,077,253)	(2,077,253)	0	(1,977,621)	(1,977,621)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	6,277,991	6,277,991	0	4,200,738	4,200,738
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,277,991	6,277,991	0	4,200,738	4,200,738
Ending Balance, June 30,	<u>0</u>	<u>4,200,738</u>	<u>4,200,738</u>	<u>0</u>	<u>2,223,117</u>	<u>2,223,117</u>

**Irvine Unified School District
Insurance Reserve Fund (Fund 70)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	109,981	109,981	0	108,000	108,000
TOTAL REVENUES	0	109,981	109,981	0	108,000	108,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	3,161	3,161	0	3,200	3,200
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,161	3,161	0	3,200	3,200
C. EXCESS (DEFICIENCY)	0	106,820	106,820	0	104,800	104,800

**Irvine Unified School District
Insurance Reserve Fund (Fund 70)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	106,820	106,820	0	104,800	104,800
F. FUND BALANCE						
Beginning Balance, July 1,	0	5,204,019	5,204,019	0	5,310,839	5,310,839
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,204,019	5,204,019	0	5,310,839	5,310,839
Ending Balance, June 30,	<u>0</u>	<u>5,310,839</u>	<u>5,310,839</u>	<u>0</u>	<u>5,415,639</u>	<u>5,415,639</u>

**Irvine Unified School District
Property & Liability Fund (Fund 81)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	8,851	8,851	0	4,403	4,403
TOTAL REVENUES	0	8,851	8,851	0	4,403	4,403
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	60,831	60,831	0	62,361	62,361
Employee Benefits	0	20,698	20,698	0	23,116	23,116
Books and Supplies	0	9,234	9,234	0	7,050	7,050
Services, Other Oper. Exps	0	1,724,006	1,724,006	0	2,121,876	2,121,876
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,814,769	1,814,769	0	2,214,403	2,214,403
C. EXCESS (DEFICIENCY)	0	(1,805,918)	(1,805,918)	0	(2,210,000)	(2,210,000)

**Irvine Unified School District
Property & Liability Fund (Fund 81)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2018-19			2019-20 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	1,742,368	1,742,368	0	2,210,000	2,210,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,742,368	1,742,368	0	2,210,000	2,210,000
<u>E. NET INCREASE (DECREASE)</u>	0	(63,550)	(63,550)	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	63,550	63,550	0	0	0
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	63,550	63,550	0	0	0
Ending Balance, June 30,	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

X. Appendices
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Appendix A – IUSD Fingertip Facts 18/19
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Irvine Unified School District

Appendix A – Fingertip Facts

2018-19

Number of regular students (ADA) including NPS and COE	34,310	Number of students entering Kindergarten	2,809
Number of school sites	40	Number of students graduating from the 8 th grade	2,609
Number of elementary schools	23	Number of students graduating from the 12 th grade	2,429
Number of K-8 schools	4		
Number of middle schools	6	Certificated (non-management) full-time equivalent (FTE) positions	1,661
Number of high schools, including continuation and independent study	7	Classified (non-management) FTE positions	1,304
Number of adult schools	1	Management, supervisor, and confidential FTE positions	260
		Average Classroom Teacher Compensation	\$113,787
Staff Allocations		Average district contribution for employee health and welfare benefits	\$10,275
Kindergarten	31 to 1		
Grades 1-3	30 to 1	Annual number of minutes of student instruction required:	
Grades 4-6	31.5 to 1	Kindergarten students	36,000
Grades 7-12	31 to 1	Grades 1-3	50,400
		Grades 4-6	54,000
Total General Fund income and sources (in millions)	\$406.3	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$397.4	Grades 9-12	64,800
General Fund revenue per ADA	\$11,842	California State Lottery Income (in millions)	\$8.6
General Fund expenditures per ADA	\$11,582	Lottery income as a percentage of income	2.1%

Appendix B – Cycle of Budget Changes
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Appendix B

School District Budgets are Not Static Documents

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a local agency budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But while there is a base cost of service, school districts operate on such a narrow income margin that even a small swing in revenues or costs can have a major impact on local agency decisions.

School district budgets are initially adopted in June of each year, but the changes in revenue and expense occur so often during the year that almost every school board meeting will include some new change in either district income or expense. The cycle of budget changes, however, has some rhythm so that it is possible to identify by month the most significant budget change dates.

CYCLE OF BUDGET CHANGES

Early July or August

Adoption of the state budget that determines the marginal change in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses. Districts must revise their budget within 45 days after the adoption of the State budget.

Early August

Recording of prior-year estimated actual expenses and determination of the estimated current-year beginning balance.

Fall Months

Receipt of the certification of income that the district will receive for district categorical programs—both continuing and new. Until the certifications are received, categorical—or restricted—expenditures are based on projections of income only.

Late Summer, Fall, or Winter

Conclusions of the district's collective bargaining agreement and determination of the final compensation amounts for district employees.

Early January

Presentation to the Governing Board of the First Interim Report, which reflects district income and expense to October 31 and a projection of income and expense for the balance of the year.

**September, October,
January, and Springtime**

Calculation and recalculation of district ADA projections for the determination of current-year revenue limit income. Income is determined based on the average attendance of students until the Second Principal Apportionment, which is about the early part of April. ADA fluctuations can have a dramatic impact on district income—a loss of just one ADA can mean the loss of approximately \$4,660 in revenue limit income for the average school district.

March

Presentation to the Governing Board of the Second Interim Report, which reflects district income and expense to January 31, and a projection of income and expense for the balance of the year. The Interim Reports show a projected net ending balance for the district, which is a very important indicator of district fiscal health.

These are just some of the important budget change points during a typical school year. Note that most of the list does not even include changes in the cost of district materials or supplies. A district budget must also be constantly revised to reflect the change from estimated to actual cost for goods and services. School district budgets, just like a home budget, must be revised to reflect updated expenditures on everything from the cost of accounting services to the cost of worker's compensation, from the cost of air conditioning to the cost of video machine repairs.

Accurate school district budgeting is a never-ending process.



Appendix C – Budget Timelines & Decision Making
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Appendix C

Budget Timelines and Decisionmaking Points

There are numerous opportunities for the public to interact with the school district regarding the development of the school district’s budget. Participation and comments by the community are always welcome, but there are some points when it is more advantageous for community participation than others. Those months showing an asterisk (*) reflect times when comments from the community are especially welcome. The following identifies the critical developmental steps in:

- Budget development calendar
- Budget monitoring cycles
- Closing and auditing prior year revenues and expenses

Budget Development Calendar

➤ *December*

The process of developing the budget begins with a draft budget calendar. The draft calendar is reviewed and finalized by staff for presentation to the Board of Education for adoption in January. The calendar will list each of the incremental steps in the sequence of budget development.

➤ *January*

In January the budget calendar is presented to the Board of Education for adoption and it is likely that budget guidelines will be reviewed, revised, and a draft is made available for public review.

The Governor’s proposed State Budget is released on January 10 of each year, and a discussion regarding the impact on the district is reviewed and highlighted with the Board of Education shortly thereafter.

➤ *February/March*

During these two months, the early guides regarding budget development are completed, and planning documents for district staff are distributed and then returned to the district office.

➤ *April**

Development of the first preliminary budget is in the works. Board of Education priorities are considered for inclusion in the preliminary budget and potential expansions or reductions in program and personnel are completed.

➤ *May**

In May, the Governor releases his “May Revise” with his proposed amendments for the development of the subsequent year’s budget for the State of California. The

characteristics of the May Revise and its impact on public education are an important guide for determining the direction of

➤ *June**

the following year's fiscal options. The district Governing Board will continue to evaluate the proposed budget for the coming fiscal year.

Final study sessions and hearings by the Board of Education are held on the development of the budget for the coming year. The public is welcome to comment on the proposed budget. The budget is adopted prior to July 1 of each year.

➤ *July*

In accordance with the State Constitution, the State Budget is adopted, and the process of closing the district's books on the prior fiscal year's revenues and expenditures begins. These two actions—establishment of prior-year revenues, expenses, and the district's ending balance, and the adoption of the State's final support levels for public education—are important steps in development of the final district expenditure plan.

➤ *August**

In accord with State law, the district must amend its adopted budget to reflect the State of California's actions within 45 days after the Governor's signature on the State Budget. This revision is an important step in determining the final expenditure plans for the coming fiscal year. Concurrently, the county superintendent's review and comments on the proposed budget are received by the district, and if the actions of the local agency have been disapproved by the county superintendent, additional review steps must be taken in the budget development.

An important step in the development of the final budget is an update on the beginning fund balances to reflect the unaudited actuals from the closeout of the prior fiscal year that ended on June 30. This beginning balance, along with the revised revenues as adopted in the Governor's final budget, create the financial characteristics of the expenditure plan of the coming fiscal year.

Budget Monitoring Cycles➤ *October*

There are two points during the fiscal year when the local agency reviews the revenues and expenditures to date. The First Interim Report covers the district's expenditures through October 31, and provides projections of revenues and expenses for the balance of the fiscal year.

➤ *January**

The Governing Board receives the First Interim Report in public session and reaches a conclusion as to whether its fiscal condition is positive, qualified, or negative. The Interim Report will reflect the projected ending balance of the district for the current fiscal year based upon actual revenues and expenditures through October 31 and estimated actuals for the balance of the fiscal year.

The Second Interim Report reflects actual revenues and expenditures through January of each year and also projects revenues and expenses through the balance of the fiscal year.

➤ *March**

The Governing Board receives the Second Interim Report and again must reach conclusions as to whether the district has a positive, qualified, or negative certification.

This is the final interim review of the district's revenues and expenditures unless the Governing Board concludes that a "Third Interim Report" would also be helpful to the Board of Education.

Closing and Auditing the Prior Fiscal Year➤ *July/August*

The Governing Board must also take actions to close the prior fiscal year and to review the district's revenues and expenditures.

During the summer months, the district's staff closes the books for the prior fiscal year and develops estimated actual revenues and expense for each of the district accounts. In October, the final balances are reported to the State of California as part of an annual budget report.

➤ *December**

The Governing Board additionally appoints an independent auditor to review the prior year's revenues and expenditures to develop the annual audit report and to fulfill obligations that are imposed on school district by an audit guide released by the California State Controller. In April, independent auditors begin their preliminary work on the annual audit and generally complete their work by the fall months. On or prior to December 15, the audit report is received by the Governing Board and any concerns either as part of the financial review or as part of the management notations are highlighted by the district's independent auditor.

Copies of the district's budget materials are available to the public for review. The entire district budget, interim reports, and audit reports are available from the district business office, and are also available to the public at the time they are being considered by the Board of Education.



Appendix D – Histor. Perspec. On budget Reduc. &
Augmen.
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Appendix D
A Historical Perspective on Budget Reductions & Augmentations

Over the past 15 years, IUSD has experienced severe budget reductions and augmentations at all levels.

2002-2003

- \$5.3 Million
 - Special Education
 - Counseling
 - Athletics
 - Nursing Support
 - Custodial Support
 - School and District Administration
 - Class Size Reduction in Grades 2 & 3

2003-2004

- \$4.7 million (\$1.8 million deferred to 2004-2005)
 - Increase Class Size by 1 in Grades 4-12
 - Decrease maintenance and Operations Staffing
 - Reduce Classified Staffing
 - Reduce District and School Administration Staffing
 - Risk Management
 - Public Information Services

2004-2005

- Deferred Reductions
 - Increase Class by an Additional Student in Grades 4-12
 - Decrease School Administration
 - Decrease Library Media Support

Deferred reductions for 2004-2005 are absorbed into the 2004-2005 Budget. These budget items are funded by prior year savings and designated monies generated by the Recreation Improvement Maintenance District (RIMD). Had these monies not been available, these cuts would have been realized.

2005-2006

- Augmentations
 - Class size allocation in Grades 4-12
 - Custodial allocation
 - School instructional supplies
 - Clerical support

2006-2007

- Augmentations
 - Reduction of class size in Grades 4-12

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Increase clerical and administrative support
- Increase school instructional supplies

2007-2008

- \$12.6 Million
 - Increase classes by an additional 2 students in Grades 4-12
 - Reduce allocations: Asst. Principal, Clerical, LAN admin, Health Clerks; per pupil allocation
 - Eliminate 3rd grade art lessons
 - Reduce Instructional Aide support

2008-2009

- \$16.1 Million
 - Increase class size Grades 1-2 to 24 with flex to 25
 - Increase class size Grade 3 to 25 with flex to 26
 - Increase class size Grade 9 to 25
 - Tier III / Categorical reductions due to increase in flexibility

2009-2010

- \$18.2 Million
 - 4 furlough days
 - Budget freeze
 - Hiring freeze
 - Tier III contributions

2010-2011

- \$19.8 Million
 - 4 furlough days
 - Increase class size Grade 1-3 to 30 with flex to 32
 - Class size reduction Grade 9 – increase class size to average of 32
 - Reduce materials/supplies allocations by 10%
 - Tier III contributions

2011-2012

- \$4.0 Million
 - Budget freeze
 - Tier III contributions

2012-2013

- N/A
 - Prepared for the potential of 7 furlough days
 - Furlough days were not necessary with the passage of Prop 30
 - Tier III contributions

2013-2014

- LCFF
 - \$9.1 Million in additional funding

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Increase in staffing to support the increase in enrollment

2014-2015

- LCFF
 - \$20.1 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Student Learning
 - Lower class size by 2 in grades TK-6
 - Lower class size by 1 in grades 7-12
 - Increase site allocation by 25%
 - Return 11/12 site carryover
 - \$4.4 Million ongoing, \$3.0 Million one-time
- Site Level Support
 - Districtwide TAPs and AP allocations
 - Site level technology support
 - Districtwide technology infrastructure upgrades
 - \$1.9 Million ongoing, \$4 Million one-time
- District Level Support
 - Ed Svcs Admin & TOSA Support
 - Operational Support
 - Deferred Maintenance Contribution
 - \$0.8 Million ongoing, \$4.2 Million one-time

2015-2016

- LCFF
 - \$28.9 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Direct Student Instructional Support
 - Fully fund elementary Science Specialists
 - Hire site Technology Coaches
 - Professional development time and resources to support instruction
 - Funding to support zero period program at middle schools
 - Professional learning for classified instructional staff
 - \$2.2 Million ongoing, \$0.5 Million one-time
- Mental Health Support
 - Fully fund Coordinator of Mental Health
 - Fund school-based licensed Mental Health support at each high school and Creekside
 - \$0.6 Million ongoing
- School-Site Funding
 - Increase per-pupil site funding by 25%
 - Increase funding for computer matching program
 - Direct site technology support
 - \$0.4 Million ongoing, \$0.6 Million one-time
- Standards Aligned Materials

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Curriculum development for implementation of integrated math programs (over 2 years)
- Increase summer school programs pilot
- Purchase adoption materials aligned to Common Core
- Fund instructional Teachers on Special Assignment
- Purchase intervention software
- Fund mentorships for existing staff to support Common Core implementation
- Provide stipend for Career Technical Education lead to support building program and pathways
- Additional administrative assistant support at the district level
- \$0.3 Million ongoing, \$8.4 Million one-time
- Equity and Safety
 - Restore monies eliminated in the fiscal crisis to support visual and performing arts and physical education
 - Fund security systems maintenance and upgrades
 - Increase Deferred Maintenance Contribution
 - Improve communications, volunteer and business systems
 - Expand resources to manage and repair existing computers and mobile devices
 - E-Rate system
 - \$1.3 Million ongoing, \$3.9 Million one-time

2016-2017

- LCFF
 - \$14.8 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Direct Student Instructional Support
 - Restore art for 1st – 3rd grade with “Teaching Artist Program” Pilot
 - Expand online learning options
 - Increase support for Career Technical Education (CTE) at secondary schools and add two Regional Occupational Programs (ROP) courses at each high school
 - Reduce class size at secondary schools by additional sections to support implementation of intervention and student support programs
 - Continue professional learning for classified instructional staff
 - Expand course offerings for summer school
 - District level Curriculum and Special Education TOSAs
 - \$2.4 Million one-time
- School-Site Funding
 - Large elementary school support
 - Site funding for innovative and/or replacement classroom furnishings
 - Dedicated on-site technology staff to assist school sites
 - Transition one-time funded technology support positions to ongoing positions
 - Restore second half of VAPA/PE Block Grant funding
 - Computer matching program
 - \$0.4 Million ongoing, \$6.8 Million one-time
- Standards Aligned Materials
 - Fund part-time PLC facilitators

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Special Education curriculum and assessment materials
- Software
- Continue funding for curriculum development in math and science
- \$0.3 Million ongoing, \$3.7 Million one-time
- Equity, Safety and Growth
 - Extend deferred maintenance funds for maintenance of facilities
 - Hire VAPA instrument repair specialist
 - Expand district emergency radio coverage/infrastructure to new sites
 - Stipends for increased theatre support for district and site events
 - Increase to long-term substitute teacher pay rate
 - Increase FTE for Counselor on Special Assignment (COSA)
 - Allocation of funds to attract and retain high quality staff
 - Additional funding for Beginning Teacher Support and Assessment/Induction
 - Technology Infrastructure
 - Fund Assessment Coordinator and Online Learning Coordinator
 - Staffing to reflect district growth and needed support in Informational and Educational Technology departments
 - Position Control software
 - \$1.6 Million ongoing, \$0.5 Million one-time

2017-2018

- LCFF
 - \$14.4 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Direct Student Instructional Support
 - Augment support for summer athletic camps
 - Continue primary art 1st – 3rd grade “Teaching Artist Program”
 - Continue support for online/blended learning
 - \$0.48 Million one-time
- School-Site Funding
 - Provide competitive classroom technology grants
 - Expand technology matching program
 - Continue support for summer school
 - \$1 Million one-time
- Standards Aligned Materials
 - New special education assistive technology devices
 - Additional textbook funding
 - \$2.1 Million one-time
- Equity, Safety and Growth
 - Provide funds for science equipment repair contract
 - Continue support for instrument repair supplies
 - Establish technology maintenance fund
 - New student online assessment tool
 - New professional learning software
 - Support for the Irvine Family Resource Center

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Augment the Elementary Resource Counselor Program
- \$1.6 Million one-time

2018-2019

- LCFF
 - \$27.0 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Student Instructional Support
 - Elementary PE paraprofessionals
 - Elementary art instruction
 - Career technical education pathways
 - Additional secondary class sections to reduce class size
 - Additional secondary class sections to support intervention programs
 - \$2.6 Million one-time, \$0.3 Million from other funding sources
- School-Site Funding
 - VAPA instrument repair specialist
 - Science equipment repair contract
 - VAPA/PE restored grant funding
 - Purchase and update technology equipment
 - Site technology mentors
 - Elementary resource counselors and guidance assistants/project success support
 - Expand on-line learning options
 - \$2.1 Million one-time, \$0.8 Million on-going, \$0.3 Million from other funding sources
- CA Aligned Materials and Educational Support
 - Teacher mentor support
 - Part-time facilitator coaches for PLC's
 - Curriculum development
 - Special Ed IEP software support
 - Career technical education monitoring and support
 - Additional textbook funding
 - \$3.6 Million one-time, \$1.9 Million on-going
- Equity, Safety and Support
 - Reduce induction fees
 - Early childhood coordinator
 - Technology maintenance fund
 - Integrated position control system
 - Counseling TOSA
 - Irvine Family Resource Center/Families Forward support
 - Increased theater support
 - \$0.5 Million one-time, \$0.5 Million on-going

2019-2020

- LCFF
 - \$15.4 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Student Instructional Support
 - Elementary PE paraprofessionals
 - Elementary art instruction
 - Career technical education pathways
 - Additional secondary class sections to reduce class size
 - Additional secondary class sections to support impacted and intervention programs
 - Summer school programs
 - \$2.4 Million one-time, \$1.1 Million on-going, \$0.3 Million from other funding sources
- School-Site Funding
 - VAPA instrument repair specialist
 - Science equipment repair contract
 - PE support
 - Purchase and update technology equipment
 - Site technology mentors
 - Elementary resource counselors and guidance assistants/project success support
 - Expand on-line/blended learning options
 - \$1.9 Million one-time, \$0.4 Million on-going, \$0.3 Million from other funding sources
- CA Aligned Materials and Educational Support
 - Curriculum and Education Technology support TOSA's
 - Teacher mentor support
 - Part-time facilitator coaches for PLC's
 - Curriculum development
 - Special Ed IEP software support
 - Student online assessment technology
 - \$2.6 Million one-time, \$1.2 Million on-going
- Equity, Safety and Support
 - Reduce induction fees
 - Technology maintenance fund
 - Professional learning software
 - Integrated position control system
 - Counseling TOSA
 - Increased theater support
 - Summer school athletic augmentation
 - Innovative furniture
 - Classroom sound system
 - \$2.2 Million one-time, \$0.1 Million on-going

Appendix E – Glossary of Common Sch. Fin. Terms
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Appendix E
Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998-99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports).

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem taxes Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assessed Valuation The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance Reports Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003-04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. Education Code Section 41975). “Basic aid school districts” are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds or 55% vote of the electorate, depending on the type of bond measure.

Categorical Aid Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education or special programs, such as child nutrition. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

CalPADS The California Longitudinal Pupil Achievement Data System, which is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

CalPERS California Public Employees’ Retirement System. State law requires that classified employees and their employer contribute to this retirement fund.

CalSTRS California State Teachers’ Retirement System. State law requires that certificated employees, their employer, and the state contribute to this pension fund.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

Certificated Personnel School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Classified Personnel School employees who hold positions that do not require a credential, like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income.) See Education Code Sections 41376 and 41378.

Consumer Price Index (CPI) A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including the LCFF target calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for State and Local Governments—a government price index. See Education Code Section 42238.1.

Contribution The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

Criteria and Standards Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA. See Education Code Section 42238.5.

Deficit Factor When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

Education Protection Account (EPA) The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Funds collected from the increased taxes are deposited into the EPA, which is then issued to local educational agencies as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF) The fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Forest Reserve Funds Twenty-five percent of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE) The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (ref. Article XIII B of the California Constitution). Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.

Gap Funding The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds or 55% vote of the electorate, depending on the bond program, but state bond measures require only a majority vote.

Grade Span Adjustments (GSA) Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reducing class sizes in grades TK-3 and a 2.6% GSA for career-technical education that applies to grades 9-12.

Hold Harmless A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Local Control Funding Formula (LCFF) The LCFF, which replaced revenue limits and most categorical programs starting in 2013-14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK-3 and for career-technical education at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is free and reduced-price meal (FRPM) eligible, English learners, and foster youth, unduplicated.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill (SB) 90, 1977, and also Proposition 4, 1979.

Maintenance Assessment Districts A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor See Proposition 98.

Miscellaneous Funds Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School An elementary school with 96 or fewer or high school with 286 or fewer ADA that meets the standards of being “necessary.” See Education Code Sections 42280 et seq.

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

PL81-874 A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

PL94-142 Federal law that mandates a free appropriate public education (FAPE) for all disabled children. Also known as IDEA, the Individuals with Disabilities Education Act.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.
- “Test 2” provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Revolving Cash Funds A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROC/P Regional Occupational Center or Program. A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

Senate Bill (SB) 90

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972-73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

Senate Bill (SB) 813 Reference to Senate Bill 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect

at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling Serrano as a legal issue.

State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education and Section B is for community college education.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Roll An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3 See [Proposition 98](#).

Transitional Kindergarten (TK) A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start Kindergarten in that year. Essentially, California offers a two-year Kindergarten program.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education—or, in some cases, from the Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See Education Code Section 33050.

Appendix F – Other Resources
Tab Placeholder

Appendix F

Other Resources: Understanding School District Budgets and School Finance

For those who would care to explore more and would like to receive additional information regarding national, state, and local school finance and budgeting issues, the following websites and information can be of particular help. These pages may have substantive links of their own to even more data and information on the financing of public education. It is an endless study field.

State Resources

California Budget Project (CBP)

Serves as a resource of the media, policymakers, and state and local constituency groups who rely on CBP for accurate information and analysis of a range of state policy issues.

<http://www.cbp.org/>

California Department of Education (CDE)

As the primary administrator for state educational services, the CDE site contains a wealth of information on categorical programs, including the “do’s and don’ts,” application processes, and program delivery.

<http://www.cde.ca.gov/>

California School Boards Association (CSBA)

CSBA is an advocacy organization with school board members from nearly 1,000 school districts and county offices of education statewide.

<http://www.csba.org/>

Ed Source

Independent and impartial, EdSource's non-profit mission is to develop and widely distribute trustworthy information that clarifies complex K-12 school policy & improvement issues.

<http://www.edsource.org/>

Education Data Partnership (Ed-Data)

Ed-Data's site provides an interactive database with financial, demographic, and performance information for each California school, school district, and county.

<http://www.ed-data.k12.ca.us/>

Legislative Analyst’s Office (LAO)

The LAO is a nonpartisan organization that gives fiscal and policy advice to the California Legislature. The LAO also provides the public with information about ballot initiatives and propositions in the state.

<http://www.lao.ca.gov/>

School Services of California, Inc. (SSC)**— *Education Resource Information***

SSC’s site provides links to education-related agencies (click on “Links”) and for statistical education data (click on “Education Resources”).

<http://www.sscal.com/>

National Resources**Education Commission of the States (ECS)****— *ECS Education Issues***

ECS issue sites are designed to give you a comprehensive picture of the education issue that interests you from accountability to vouchers.

<http://www.ecs.org/>

National Center for Education Statistics (NCES)**— *NCES Administrator’s Page***

NCES is the primary federal entity that collects and analyzes education-related data from the United States and other nations.

<http://www.nces.ed.gov/>

National Education Association (NEA)

NEA Research collects, maintains, and analyzes data on issues and trends affecting the nation’s public education systems and their employees.

<http://www.nea.org/>

School Services of California, Inc. (SSC)**— *SSC Portal***

SSC’s Portal provides links to national education-related documents (click on “National Resources”).

<http://www.sscal.com/>

United States Department of Education

This site includes information on the national agenda and an extensive research and statistics database.

<http://www.ed.gov>

