

Irvine Unified School District

ADOPTED BUDGET

2020-21



September 15, 2020

BOARD OF EDUCATION

Betty Carroll, President

Paul Bokota, Clerk

Lauren Brooks, Member

Ira Glasky, Member

Sharon Wallin, Member

DISTRICT ADMINISTRATION

Terry Walker, Superintendent

John Fogarty, CFO/Assistant Superintendent, Business Services

Brianne Ford, Chief Technology Officer

Eamonn O'Donovan, Assistant Superintendent, Human Resources

Cassie Parham, Assistant Superintendent, Education Services

Board of Education



Berry Carroll
Board President



Paul Bokota
Board Clerk



Lauren Brooks
Board Member



Ira Glasky
Board Member



Sharon Wallin
Board Member



Terry Walker
Superintendent



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 2020-21 budget document.

- John Fogarty, Assistant Superintendent, Business Services
- Laurie Serich-Lundquist, Director, Fiscal Support Services
- Penny Larsen, Coordinator, Fiscal Support Services
- Jennifer Payton, Confidential Assistant, Business Services
- Becky Myers, Financial Analyst
- Lauren McKinney, Financial Analyst
- Kelvin Okino, Executive Director, Facilities Planning and Construction
- Joe Hoffman, Director, Maintenance, Operations & Transportation
- Carla DuPuis, Administrator of Transportation
- Jill Hartstein, Director, Nutrition Services
- Stephen Bayne, Director, Risk Management & Insurance
- John van Doleweerd, Publications Foreman
- Ken Kafton, Lead Press Operator
- Brenda Recinos, Publications Technician

- Fiscal Crisis Management Assistance Team (FCMAT)
- Legislative Analyst Office (LAO)
- California Association of School Business Officials (CASBO)
- School Services of California (SSC)
- Orange County Department of Education (OCDE)
- Blattner & Associates
- California Department of Education (CDE)
- California Department of Finance (DOF)



2020-21 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 2020-21 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 and during this unprecedented time.

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 36,000 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

BOARD OF EDUCATION

PAUL BOKOTA / LAUREN BROOKS / BETTY CARROLL / IRA GLASKY / SHARON WALLIN

TERRY L. WALKER, *Superintendent of Schools*

JOHN FOGARTY, *Assistant Superintendent, Business Services* / BRIANNE FORD, *Chief Technology Officer*

EAMONN O'DONOVAN, *Assistant Superintendent, Human Resources* / CASSIE PARHAM, *Assistant Superintendent, Education Services*

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

Table of Contents
tab placeholder



2020-21 Adopted Budget Table of Contents

Strategic Initiatives	I
State Budget	II
IUSD General Fund Budget	III
Program Trends	IV
IUSD Underfunded Programs	V
Facilities Planning	VI
School Allocations and Budgets	VII
Multi-Year Projections	VIII
Other Funds	IX
Appendices	X
<i>Appendix A – IUSD Fingertip Facts 19/20</i>	<i>A</i>
<i>Appendix B – Cycle of Budget Changes</i>	<i>B</i>
<i>Appendix C – Budget Timelines & Decision Making</i>	<i>C</i>
<i>Appendix D – Historical Perspective on Budget Reductions and Augmentation</i>	<i>D</i>
<i>Appendix E – Glossary of Common School Finance Terms</i>	<i>E</i>
<i>Appendix F – Other Resources</i>	<i>F</i>

Reflects information as of the 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.

I. Strategic Initiatives

"A vision for the Irvine Unified School District"

IUSD STRATEGIC INITIATIVES

2019-2024

Prepare Students

1

2
Professional Staff

Strategic Alliances

3

4
Enhance Learning

Maximize Budget

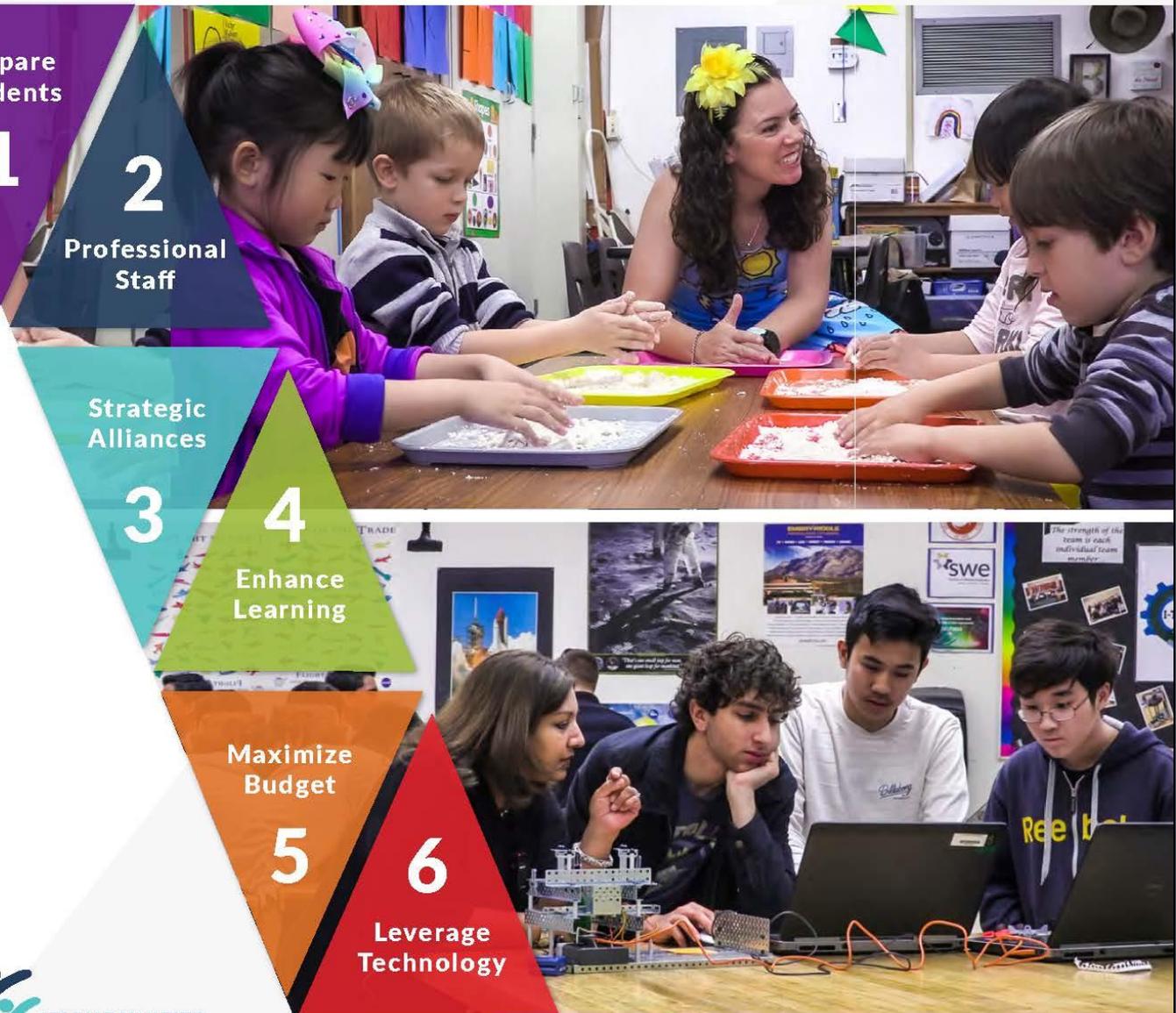
5

6
Leverage Technology



**IRVINE UNIFIED
SCHOOL DISTRICT**

Revised October 2019





ABOUT IUSD

Located in Orange County, California, the Irvine Unified School District (IUSD) comprises a community of learners, committed to the highest quality educational experience. IUSD educates a diverse population of more than 35,000 TK-12 students in 24 elementary schools, four K-8 schools, six middle schools, five comprehensive high schools, one alternative high school and a campus of early childhood learning programs. This districtwide strategic plan outlines our mission to enable all students to become contributing members of society, empowered with the skills, knowledge and values necessary to meet the challenges of a changing world.

Our promise is to provide the highest quality educational experience we can envision.



VISION, MISSION, AND VALUES

OUR VISION

WHERE WE'RE GOING

A 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. To that end, we are dedicated to:

- The joy of learning for all
- Respect for each individual's worth and uniqueness
- A celebration of diversity
- An environment that nurtures the quest for quality
- A culture founded on relationship and inclusion

OUR MISSION

HOW WE'LL GET THERE

We will leverage our collective resources in order to make a meaningful difference in today's and tomorrow's world by:

- Nurturing the diverse gifts and capabilities within each individual
- Challenging every student and adult learner to persevere for excellence
- Developing competent, resourceful, resilient, and empowered learners prepared to meet the challenges of a complex future
- Enhancing the human capacity for courage, compassion, and contribution

OUR VALUES

WHAT WE BELIEVE

As a district, we weave our core values into all that we do. Lived individually and exhibited organizationally, they are:

- Integrity
- Collaboration
- Learning
- Empowerment
- Trustworthiness

OUR STRATEGIC INITIATIVES

1. We shall prepare all students for their respective futures.

We believe preparing all students for their respective futures requires empowering students to own their learning. Teachers must infuse creativity and innovation, thinking and problem-solving, as well as the application of skills and concepts into the curriculum. In order to improve learning outcomes for all students, we must rely on evidence to inform instruction and implement prevention and intervention strategies as needed. Most importantly, as we strive to produce critical and divergent thinkers who will emerge as productive citizens, we must ensure equity and access to opportunity so that each student develops essential capacities in the areas of knowledge and understanding, communication, problem-solving and relationships/interpersonal skills, as outlined in our Continuous Improvement Efforts (iusd.org/continuous-improvement-efforts).

Strategy 1 - Support the learning of essential content standards in a context of application.

Strategy 2 - Improve student performance by aligning academic standards, social and emotional support, health and wellness resources and behavioral expectations.

Strategy 3 - Embrace instructional practices that cultivate the essential capacities in students and staff.

Strategy 4 - Utilize Professional Learning Communities (PLCs) as a proven vehicle to support instruction to increase student learning (iusd.org/PLCs).

Strategy 5 - Utilize the Learning Cycle: To clarify learning outcomes, to elicit and analyze evidence of learning outcomes, to adjust instruction to meet the needs of each student and to evaluate our impact on student learning.

Strategy 6 - Create learning environments that encourage intellectual risk.



THE LEARNING CYCLE

2. We shall optimize our comprehensive human resources system to select, develop and retain a professional staff that can create, implement and maintain the highest quality educational experience for all students.

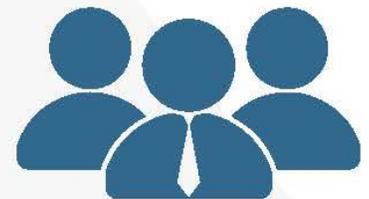
Based upon our belief that people are our most valuable resource, we are committed to attracting, developing, supporting and retaining employees who understand and embrace our vision and values. The bulk/majority of our fiscal resources are spent on the people who comprise our organization and deliver services to students. It is therefore imperative that we leverage and empower personnel as they develop essential capacities to support students.

Strategy 1 - Recruit, support and retain extraordinary professionals and leaders for all schools, departments and programs (iusd.org/human-resources).

Strategy 2 - Establish and maintain an inclusive and respectful professional culture that supports our vision and values through collaboration, communication and innovative practices.

Strategy 3 - Design and implement professional growth opportunities to build capacity, cultivate collaboration and efficiency to maximize the collective talents and efficacy of our employees.

Strategy 4 - Implement practices, systems and processes that leverage resources to enhance the capacity of staff to support student learning (iusd.org/induction-program).



3. We shall communicate effectively and form strategic alliances to secure the support and resources necessary to deliver our vision.

In this age of information and technology, in which people are more connected than ever before, with 24/7 access to information from a variety of sources, it is crucial for IUSD to have a strong, yet personal, proactive communications strategy that incorporates robust internal and external outreach. Quality communications and a service orientation with our community, parents, staff, business and civic leaders must be a high priority in order to develop support for our schools and programs and to effectively communicate the District's vision (iusd.org/our-district/mission-vision). A citizenry, well informed about our challenges, successes, needs and issues, requires a plan that utilizes a wide range of communication tools and strategies, as well as messages that are clear, consistent and easily accessible.

- Strategy 1** - Communication with, and outreach to, IUSD stakeholders including parents and students is a District priority. Create a comprehensive and evolving approach to communication, utilizing new strategies in order to share IUSD's vision and values with our many stakeholders, engage our community in a productive dialogue and establish a culture of trust and loyalty (iusd.org/news-center).
- Strategy 2** - Expand within the organization the entrepreneurial skills, creativity and passion for reaching out to various publics and drawing on their unique capacities.
- Strategy 3** - Sustain and enhance synergistic coalitions with organizations such as PTA, IPSF, employee organizations, the City of Irvine, the Chamber of Commerce, service clubs, other school districts, institutions of higher learning and state and national organizations in pursuit of common goals.
- Strategy 4** - Legislative action is critical to the District's success. The District will ensure stakeholders are well informed about the District's needs and what the District is advocating to policymakers regarding (iusd.org/legislative-priorities).



4. We shall provide facilities to enhance and maximize learning opportunities.

As the local community and the State of California continue to redefine expectations for students, and consistent with the District's vision, it is important to provide our students and teachers the very best facilities public education can afford. Well-maintained, energy-efficient facilities, which provide for adequate space and technology for curriculum-related activities, will help our students achieve their maximum potentials during their years of instruction. Future facilities should be designed and constructed to accommodate known and anticipated future needs. Existing facilities must be continuously assessed to address their specific needs in a timely fashion. Support functions need to be evaluated to achieve maximum service potential for each facility.

- Strategy 1** - Align funding from voter approved initiatives as well as Community Facilities Districts (CFDs) to enhance and modernize existing facilities and ensure equitable, current and effective learning environments (iusd.org/measure-e).
- Strategy 2** - Reevaluate the facilities master plan and develop and implement a planning process that recommends modifications to the facilities master plan that ensures the plan continues to incorporate current and future needs (iusd.org/facilities-master-plan).
- Strategy 3** - Maintain a system of facilities support focused on sustainable energy solutions that provide efficient, effective and predictive maintenance (iusd.org/maintenance-and-operations).
- Strategy 4** - Continuously improve comprehensive school design processes including educational specifications, safety, technology and other instructional and community needs (iusd.org/safetyresources).



5. We shall develop a budget that maximizes revenues and aligns resources in support of the District's vision.

The identification and maximization of revenues is an important part of the District's budget process. Additionally, an effective and balanced spending plan is needed to accomplish the priorities identified in the District's vision, goals and objectives. The dedication of resources toward current initiatives is essential. This includes an in-depth analysis of the existing budget as well as the development of a long-range plan to ensure that resources are available when needed. The spending plan should promote equity and adapt to the District's educational needs (iusd.org/fiscal-services).

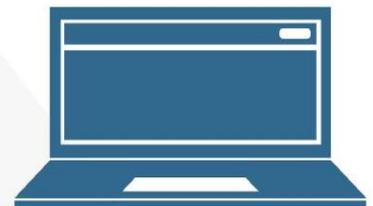
- Strategy 1** - Explore opportunities and support legislation to maximize adequacy and enhance funding opportunities, including alternate sources of funds as well as grants that align with our goals and objectives (iusd.org/legislative-priorities).
- Strategy 2** - Manage and maximize limited resources wisely and provide financial reports that are accessible and understandable (iusd.org/lcap).
- Strategy 3** - Ensure the District budget, aligns with the District's vision and goals as well as instructional initiatives.
- Strategy 4** - Evaluate and allocate funding to schools and programs based on identified needs.



6. We shall leverage technology to enrich instruction, extend learning, maximize resources and further our commitment to continuous improvement.

Technology is a transformative tool that can elevate student learning and leverage a teacher's ability to enhance the educational process. Technology allows us to personalize learning, expand opportunities, and promote creativity. By doing so, students have access to relevant, rigorous and engaging material and interactions. Technology will help the District meet the challenges of growing enrollment, rising expectations and recurrent economic uncertainties. We will use technology to connect our staff, students and community to our vision and goals as we strive to provide the highest quality educational experience we can envision (iusd.org/technology).

- Strategy 1** - Empower students and enhance learning through engaging activities, real-world problem solving, creative expression, and personalized experiences.
- Strategy 2** - Build organizational capacity and support teachers to provide exceptional, student-centered instruction (iusd.org/tech-spotlight).
- Strategy 3** - Connect and collaborate with staff, students, parents and community partners to help our students succeed.
- Strategy 4** - Provide a robust technology infrastructure, outstanding service, and proactive planning to foster innovation and ensure equity (iusd.org/connected).
- Strategy 5** - Leverage data to continually review and refine our practices.



OUR CORE 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.

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.

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.

EMPOWERMENT

- Supports a learning community.
- Invites divergent opinions.
- Promotes consensus as a process for decision-making.
- Encourages creative solutions.
- Contributes to achieving personal and 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.

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.



IRVINE UNIFIED SCHOOL DISTRICT

*“Our promise is to provide the highest quality
educational experience we can envision.”*

BOARD OF EDUCATION

PAUL BOKOTA / LAUREN BROOKS / BETTY CARROLL / IRA GLASKY / SHARON WALLIN
TERRY L. WALKER, *Superintendent of Schools*

JOHN FOGARTY, *Assistant Superintendent, Business Services* / BRIANNE FORD, *Chief Technology Officer*
EAMONN O'DONOVAN, *Assistant Superintendent, Human Resources* / CASSIE PARHAM, *Assistant Superintendent, Education Services*

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

5050 Barranca Parkway
Irvine, California 92604-4652
www.iusd.org

II. State Budget
tab placeholder



State Budget

Irvine Unified School District (IUSD) 2020-21 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 Revision and the Final State Adopted Budget in June.

In contrast to a traditional budget cycle and in response to the economic calamity brought on by the COVID-19 pandemic, the 2020-21 State budget development cycle included significant fluctuations between proposals. Summarized below are highlights of the Governor's various 2020-21 State Budget proposals along with the corresponding financial impact to the District's budget.

STATE BUDGET

Governor's January 2020-21 Budget Proposal (Pre-COVID -19):

On Friday January 10, 2020 Governor Newsom released his initial 2020-21 State Budget proposal. The Governor's proposal included a projected statewide budget surplus of approximately \$6 billion while the economy showed no signs of stress or impending weakness.

The Governor's proposal included Proposition 98 funding of \$84.0 billion, representing an increase of approximately \$3.8 billion from 2019-20. Proposition 98 directs the minimum funding guarantee for K-12 and community colleges. The majority of the ongoing Proposition 98 funding increase earmarked for K-12 education was allocated to fund a 2.29% Cost-of-Living Adjustment (COLA), provide funding for educator recruitment and training, and allocated funding enhancements to Special Education.

Local Control Funding Formula (LCFF):

The Local Control Funding Formula (LCFF) represents approximately 95% of the Unrestricted General Fund operating revenue for school districts state-wide. The Governor's January proposal provided approximately \$1.2 billion in ongoing Proposition 98 funding to fully fund the Department of Finance's (DOF's) estimated statutory COLA of 2.29%.

The 2.29% COLA provided an average increase in LCFF funding of approximately \$231 per Average Daily Attendance (ADA). This represented the statewide average increase which is impacted by the average share of Supplemental and Concentration Grant funding received statewide. Because IUSD receives only a fraction of supplemental funds and no concentration grant funding, IUSD's year-over-year increase is below the statewide average.

The year-over-year increase for IUSD was estimated at approximately \$211 per ADA or approximately \$13.5 million including growth. The District continues to benefit from growth in student enrollment. Of the estimated \$13.5 million increase, approximately \$7.5 million comes from the 2.29% COLA with the remaining \$6 million attributed to growth. For districts with no growth and/or declining enrollment, the COLA alone will likely be insufficient to maintain existing programs with typical cost escalations.



State Budget

Special Education Funding Augmentation:

The Governor's 2020-21 January Budget proposal included an ongoing allocation of \$645.8 million to fund a new Special Education base formula that uses a three-year rolling average of Local Education Agency (LEA) ADA and includes a 15% statewide increase in the Proposition 98 contribution over the amount provided in 2019. This is not new funding; it represents funding carried over from the prior year that was previously treated as a one-time allocation provided to equalize Special Education Local Plan Area (SELPA) base rate funding and provide funding for preschool-age children with disabilities.

State agencies estimated this level of funding would bring the lowest funded SELPAs to a statewide target rate between \$640 and \$680 per ADA. Assuming there were **NO** required increases in services, this represented an ongoing increase of approximately \$1.3 - \$1.5 million for IUSD in additional Special Education revenue which may provide relief to the General Fund.

In addition, the Governor's proposal included \$250 million in one-time funds to support children ages 3-5 with Individualized Education Plans (IEPs) in preschool programs. In contrast to the proposal to increase the base SELPA funding rates, this allocation required the funding to be used to increase or improve services. Thus, the Governor's proposal, as currently developed, did not provide any relief to the Unrestricted General Fund.

The projected increase in LCFF funding along with the potential increase in Special Education funding represented the two most significant elements of the Governor's January proposal on the District's operating budget.

Other areas of the Governor's proposal:

Educator Recruitment and Professional Development:

Recognizing a statewide teaching shortage particularly in the areas of Special Education and Math along with the difficulties schools throughout the state are facing accessing and retaining educational specialists such as speech pathologists, psychologists, behaviorists, and occupational and physical therapists, the Governor's January proposal included a one-time allocation of \$900 million for professional development and educator recruitment. It is anticipated that these funds would be awarded through a competitive grant process. Within this allocation, there are five concentrations of funding.

- Approximately \$350 million in one-time funding was allocated for professional development where training will focus on: Special Education; multi-tiered systems of support and mental health interventions; supporting English language learners; social-emotional learning and restorative practices; discrimination, anti-bullying, and affirmative supports for LGBTQ and other marginalized students; and computer science, science, technology, engineering and math (STEM).
- There was \$193 million allocated to a Workforce Development Grant Program focusing on addressing teacher shortages.
- \$175 million was allocated to a Teacher Residency Program to provide one-year intensive mentorship and critical training.
- \$100 million was allocated to a Credential Award Program that provides \$20,000 teacher stipends.
- \$64 million was allocated to expand the Classified School Employee Credentialing Program.



State Budget

STATE BUDGET

2020-21 Governor's May Revise Proposal (Post COVID-19):

On May 14, 2020 Governor Newsom released the May Revisions to his 2020-21 January State Budget proposal. Citing the economic downturn brought on by the COVID-19 pandemic, the State's financial position changed from a projected surplus of approximately \$6 billion heading into 2020-21 to a forecasted deficit of approximately \$54 billion through 2020-21. The forecasted deficit was driven by significant reductions in the "big three" taxes and revenue streams of the State which include Sales and Use Tax, Personal Income Tax and Corporate Income Tax. Collectively state revenues for the fiscal year 2019-20 and the budget year 2020-21 were forecast to be down \$41 billion.

With the deterioration of state revenues, the projected Proposition 98 guarantee plummeted from January projections by approximately \$18 billion for fiscal years 2019-20 and 2020-21 (approximately \$4.2 billion in 2019-20 and approximately \$13.5 in 2020-21).

While the Governor's proposal did not contain any mid-year reductions for the loss in Proposition 98 in the current year, the May Revise included significant cuts to the Local Control Funding Formula (LCFF), cuts to the few remaining categorical programs and cash deferrals, with very little flexibility in the 2020-21 Budget. It is noteworthy however, that the Governor's May Revise proposal included language that expressly states that the proposed cuts to education will be "triggered off" if the federal government provides sufficient funding to backfill the cuts. In fact, on several occasions during the Governor's presentation, the Governor expressed the need for federal intervention.

Unfortunately school districts do not have the luxury of delaying the budget adoption in anticipation of any potential federal relief the government may offer. Districts are required to build budgets based on the May Revise and are required to approve budgets by June 30. Below is a summary of the key components of the Governor's May proposal along with estimates of the impact to IUSD.

Federal CARES Act Funds:

With significant cuts facing education, the Governor's May Revise proposed to utilize approximately \$4.4 billion in Coronavirus Aid Relief and Economic Security (CARES) Act funds to mitigate the learning loss attributed to COVID-19. The funds were to be allocated to Local Education Agencies (LEAs) using a formula that considers the number of students with disabilities, low-income students, English learners, youths in foster care, and homeless youths served by Local Education Agencies (LEAs).

The Governor's May proposal would have allocated approximately \$2.9 billion or 2/3 of the funds to districts currently receiving LCFF Concentration Grant funds. These are districts with disadvantaged student populations exceeding 55% of total enrollment. Disadvantaged student populations include students identified as English Language Learners (ELL), students identified as foster youth and those students qualifying for free and reduced price meals. Under the Governor's proposal, School Services of California (SSC) estimated these districts would see an augmentation of \$735 per ADA. While IUSD does not qualify for Concentration Grant funds, IUSD currently has approximately 12,000 students who meet these criteria and thus the District began vigorously advocating for a change in this proposal.



State Budget

With the remaining \$1.5 billion, the Governor proposed to allocate these funds based on a district's number of students with disabilities. SSC estimated that districts would receive approximately \$1,900 per student with disabilities. For IUSD, we have approximately 3,600 students with disabilities resulting in an estimated allocation of approximately \$6.8 million.

Further complicating this proposal were restrictions on the use of these funds. As proposed, these funds must be used for the following activities: extend the instructional school year, offer additional academic services including learning supports and/or wrap around services.

Local Control Funding Formula (LCFF):

Given the magnitude of the reduction in the Proposition 98 guarantee, the Governor's May Revise suspends the allocation of the now determined 2.31% Cost-of-Living Adjustment (COLA) and imposed a cut of approximately 7.92% (total of 10%). The overall cut of 10% to the LCFF is anticipated to save the State approximately \$6.5 billion. For IUSD this represents a reduction of approximately \$33.4 million or approximately \$950 per ADA.

Measures Included to Mitigate LCFF Loss:

Pension Payment Relief:

The 2019-20 State Budget included \$3.15 billion in non-Proposition 98 funds whereby approximately \$850 million was used to buy down employer contributions in the 2019-20 and 2020-21 fiscal years. The remaining \$2.3 billion was earmarked to prepay a portion of the long-term unfunded liability for both CalSTRS and CalPERS.

The Governor's May Revise proposed to redirect the \$2.3 billion to reduce employer contribution rates in 2020-21 and 2021-22. This reallocation of the \$2.3 billion was estimated to reduce the CalSTRS employer rate from 18.4% to approximately 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. The CalPERS employer contribution rates would be reduced from 22.68% to 20.7% in 2020-21 and from 24.6% to 22.84% in 2021-22. For IUSD, this represents a savings of approximately \$5 million annually. While this was certainly helpful, this was relatively nominal relief given the significance of the reduction to the LCFF.

Special Education Funding Augmentation:

Despite the significant cuts to other areas of the budget, the Governor's May Revise maintained a strong commitment to support special education. The Governor's proposal continues the January Budget proposal to increase special education base funding rates to \$645 per student (reflects the suspension of the COLA). For IUSD, this represented an increase of \$2.7 million and should provide relief to the General Fund.

The Governor's proposal, which included \$250 million in one-time funds to support children ages 3-5 with Individualized Education Plans (IEPs) in preschool programs, was not maintained in the May Revise.

Irvine Unified School District Budget



STATE BUDGET

Final Enacted 2019-20 State Budget:

Federal CARES Act Funds:

The Final 2020-21 State Budget included an increase of over \$900 million in Federal CARES Act Funds allocated to the State, increasing the overall distribution to education from \$4.4 billion to \$5.3 billion. These funds must be spent by December 30, 2020 and are intended to be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19.

Permissible uses of these funds include (taken directly from SB 98):

- Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
- Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
- Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
- Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.

These funds will be distributed in three ways:

- \$2.9 billion will be distributed to Local Education Agencies (LEAs) based on their respective allocations of supplemental and concentration grant funds. For IUSD this represents approximately \$5.7 million.
- \$1.5 billion will be distributed to LEAs based on special education enrollment. For IUSD this represents approximately \$6.8 million.
- \$980 million will be distributed to LEAs based on their statewide proportionate LCFF allocation. For IUSD this represents approximately \$5.0 million.

In addition to the \$5.3 billion in CARES Act Funds included in the budget, the State received approximately \$1.6 billion through the CARES Act specifically to support education. These funds are labeled the Elementary and Secondary School Emergency Relief (ESSER) Fund and will be allocated to LEAs based on their Title I, Part A allocations. For IUSD this represents approximately \$2 million. The allowable uses of these funds are much broader than the State allocated Federal CARES Act Funds and must be spent by September 30, 2022.

Irvine Unified School District Budget



As a condition of receipt of the Federal CARES Act Funds, LEAs must certify that the funding will be used in full compliance with federal law and shall adopt, on or before September 30, 2020, at a regular board meeting, a Learning Continuity and Attendance Plan.

Our current plan is to utilize these funds to offset costs we are incurring relating to the offering of the Virtual Academy and Hybrid academic models. Allocation of the CARES Act funding to support these programs would certainly fall within the parameters of the required uses and also provides some relief to the General Fund as we prepare for what may be a very challenging 2021-22.

Local Control Funding Formula (LCFF):

The Final 2020-21 State Budget restores 7.92% of the 10% cut to LCFF funding while providing no funding to support the statutory 2.31% Cost-of-Living Adjustment (COLA). While this is certainly better than the May Revise, a zero COLA represents a reduction in ongoing funding of approximately \$7.4 million to IUSD.

In an attempt to stabilize funding, the Final 2020-21 State Budget holds Districts harmless for declining Average Daily Attendance (ADA) by guaranteeing funding based on 2019-20 ADA. Unfortunately, SB 98 also stipulates that the State will not fund any growth experienced during the fiscal year. For IUSD this is significant. We are currently anticipating growth of approximately 300 ADA. With funding locked at 2019-20 levels, this represents a loss in revenue of approximately \$3 million. The Governor did recognize this in his signing message and has urged the Legislature to remedy this oversight.

Cash Flow/Deferrals:

In exchange for eliminating the cut to LCFF funding, the Final 2020-21 State Budget includes significant funding deferrals of over \$11 billion. State Budget deferrals allow the State to record a budget cut in one year and move the expense to the next year. In contrast to the ongoing cut to LCFF funding proposed by the Governor in the May Revise, funding deferrals represent a one-time solution for the State. While funding deferrals are difficult for many school districts in managing cash flow needs, deferrals can be accrued and thus do not represent an overall cut for districts. The deferred money will eventually be received. While this change is extremely beneficial for school districts, the core revenue and economic outlook assumptions for the State remain uncertain and both the Department of Finance (DOF) and the Legislative Analyst's Office (LAO) forecast a multiyear problem. Without an additional influx of revenue from the Federal Government and/or a rapid recovery of the economy, further deterioration of the State's fiscal condition is anticipated in 2021-22 which may negatively impact education funding.

Pension Payment Relief:

The Final 2020-21 State Budget maintains the Governor's May Revise proposal and temporarily reduces employer contribution rates in 2020-21 and 2021-22. For IUSD, this represents a savings of approximately \$5 million annually.

Irvine Unified School District Budget



Special Education Funding:

The Final 2020-21 State Budget maintained the May Revise allocation of \$645 million to support increases to special education funding. However, the amount was bifurcated with \$545 million allocated to increase special education base rates to \$625/ADA and \$100 million dedicated to support a low-incidence, high cost pool. For IUSD, this represents an increase in revenue of approximately \$2.6 million annually.

IRVINE UNIFIED SCHOOL DISTRICT BUDGET

Irvine Unified School District 2020-21 Budget:

Due to timing related to the release of the Final 2020-21 State Adopted Budget, IUSD developed the Final 2020-21 Budget based on the Governor's May Revised 2020-21 State Budget proposal. The District will update the budget throughout the year to reflect changes approved in the 2020-21 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 in enrollment of 320 students
- Local Control Funding Formula (LCFF) – cut of 10% or approximately \$33.4 million
- Property Tax Growth of approximately 5%
- Special Education augmentation of approximately \$2.7 million
- Education Partnership Fund (EPF) allocations
- Irvine Public School Foundation (IPSF)/City of Irvine matching funds
- Bren Foundation contributions - \$2 million
- Recreation Improvement Maintenance District (RIMD) income - \$6,193,750

Expenses:

- Employee compensation increases associated with step/column movements
- Added staff to support enrollment growth
- Zero increase for health insurance district contributions
- Reductions of approximately \$5 million in pension contributions

Note: The Districts 2020-21 budget will be revised to incorporate significant changes from the Final 2020-21 State Budget with the First Interim Budget Adoption in December 2020.

III. IUSD General Fund Budget
tab placeholder

General Fund Unrestricted Revenues, 2020-21



94% 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.

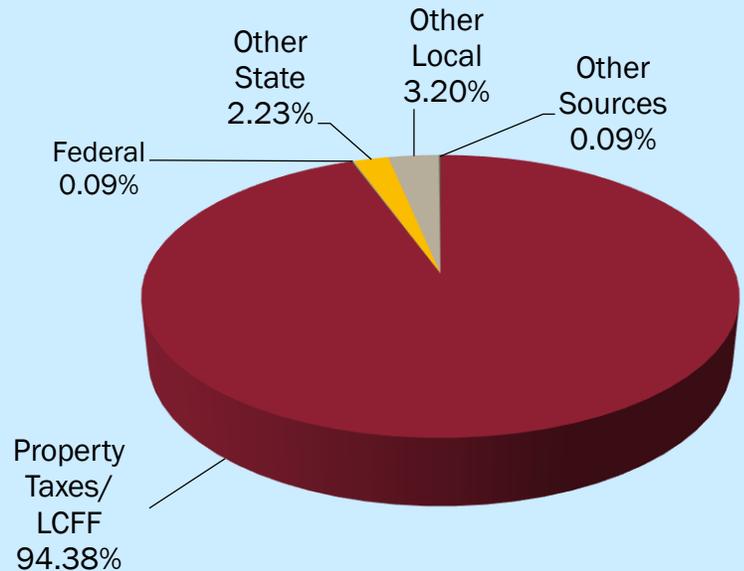
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery and State Special Education Funding. Many of the old state categorical programs such as Economic Impact Aid were eliminated; funding amounts are now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

2020-21 unrestricted revenues are projected to make up 82% 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 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.

General Fund Unrestricted Revenues



**General Fund Unrestricted Sources
(In Millions)**

Property Taxes / Local Control Funding Formula	\$ 300.7
Federal	\$ 0.3
Other State	\$ 7.1
Other Local	\$ 10.2
Other Sources	\$ 0.3
Total Revenues	\$ 318.6
Beginning Balance	\$ 53.5
Total Unrestricted General Fund	\$ 372.1



General Fund Unrestricted Expenditures, 2020-21

It takes people to teach students and 91% of the District's 2020-21 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, 91% of the District's budgeted unrestricted expenditures are for the services of District employees.

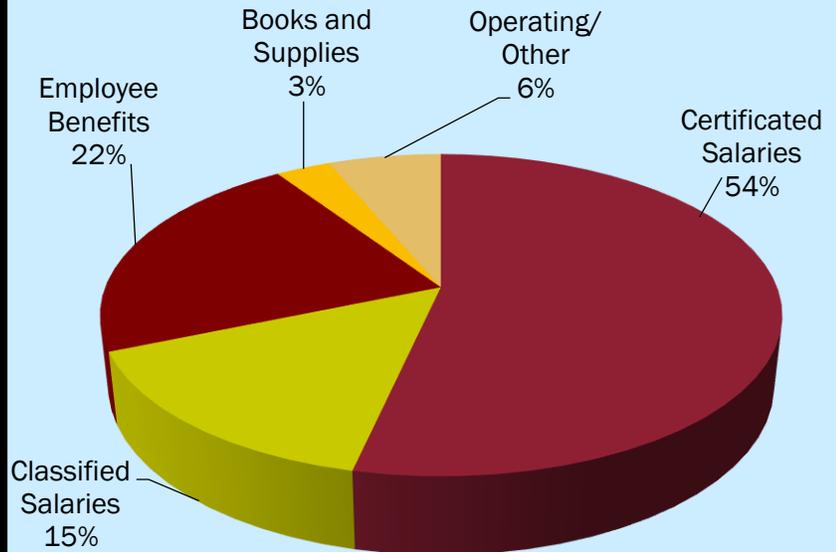
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

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 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)

Certificated Salaries	\$ 147.9
Classified Salaries	\$ 42.0
Employee Benefits	\$ 60.5
Books and Supplies	\$ 8.5
Operating/Other	\$ 17.5
Total Expenditures	\$276.4
Other Uses	\$ 68.0
Ending Balance	\$ 27.7
Total Unrestricted General Fund	\$372.1

Attendance History & Projections, 2020-21

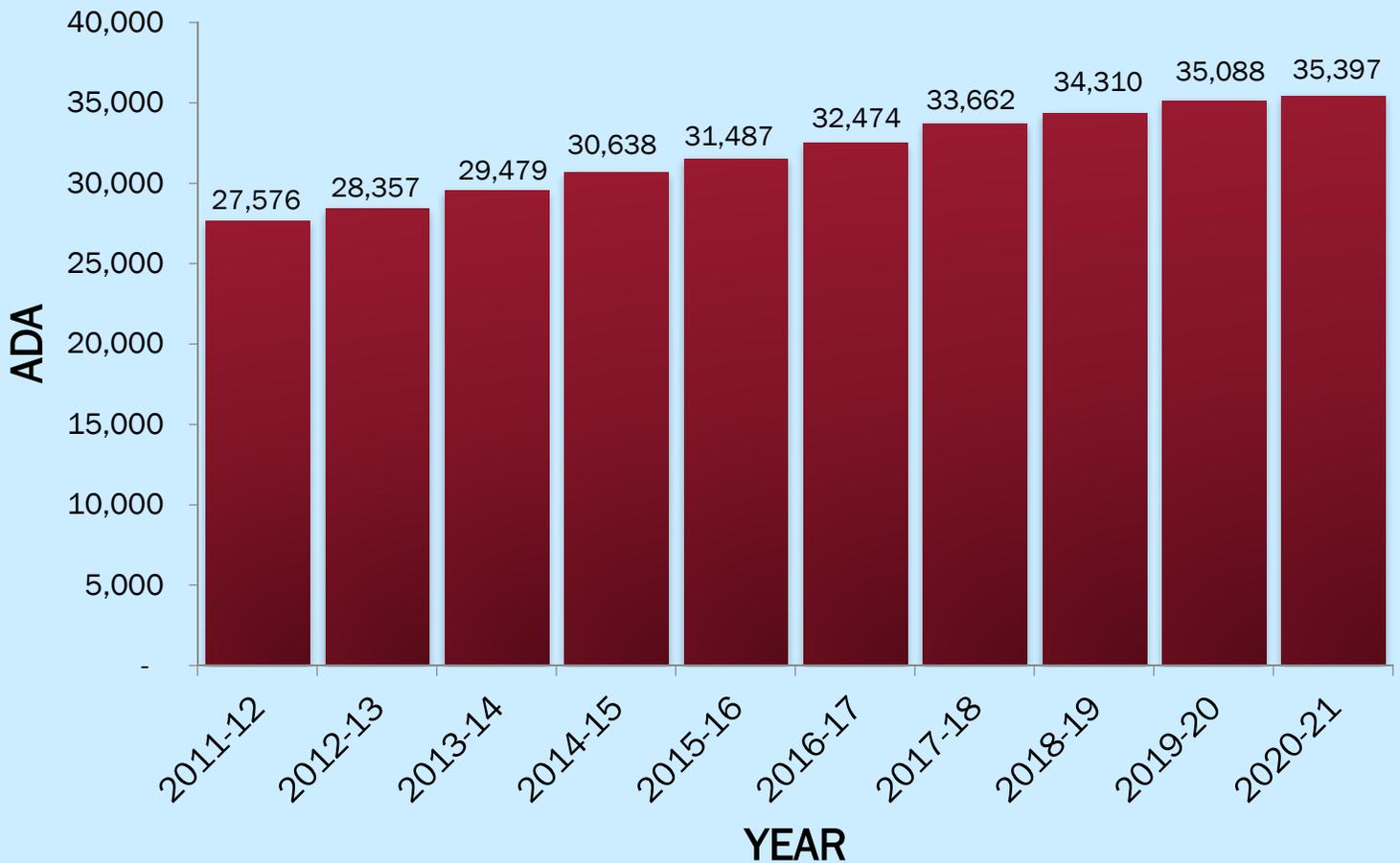


At the time of budget adoption, Irvine Unified School District (IUSD) projected growth of 309 ADA (Average Daily Attendance) for 2020-21. The total 2020-21 projected ADA is 35,397. The graphic below indicates steady growth in the number of IUSD students each year.

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.

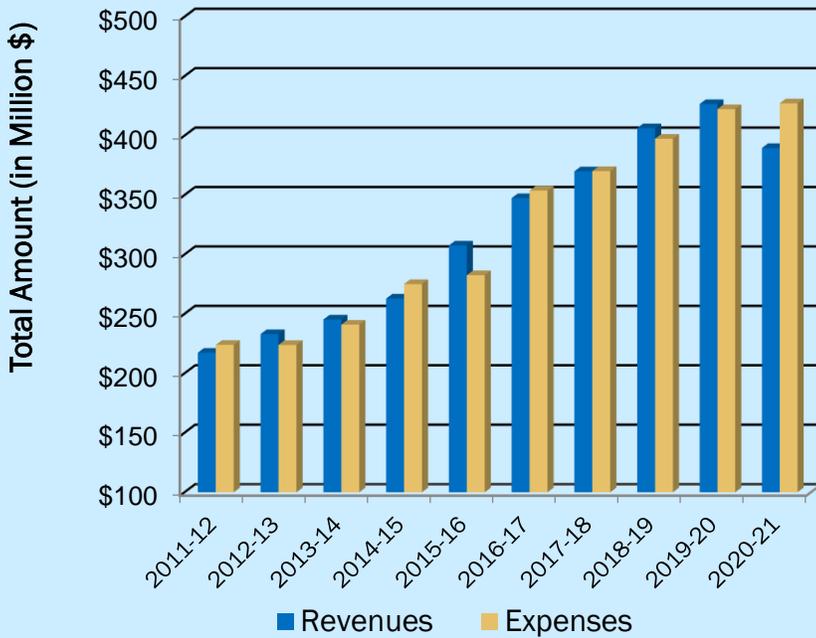
Reflects information as of the 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.



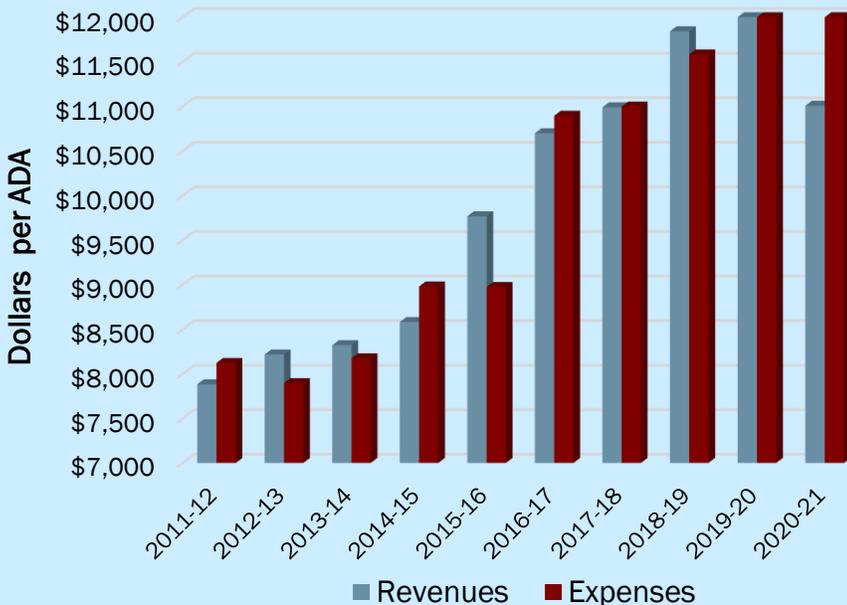


General Fund Revenues and Expenses, 2011-12 to 2020-21

Revenues & Expenses, 2011-12 to 2020-21



Revenues & Expenses per ADA, 2011-12 to 2020-21



IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2020-21.

The 2020-21 Adopted Budget (which is based on the Governor's May Revise) includes revenues based on the Local Control Funding Formula (LCFF). For 2020-21, this amount was estimated to generate a reduction of \$33.0 million in revenues with a projected deficit Cost-of-Living Adjustment (COLA) of 7.92%. 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 Final Adopted Budget eliminated the deficit to the COLA but left the funding for COLA at zero percent (flat funding). In addition, funding for growth was not included in the Final Budget which, for a growing district like Irvine, means we will incur additional expenses with no additional revenue to offset them.

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 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.



District Revenues & Expenses vs. Other Orange County Unified Districts, 2018-19

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 (LEAs).

Local agency actual income and expense statistics are available for all school agencies for the 2018-19 fiscal year. The table on the right compares the Irvine Unified School District per-ADA average income against the 2018-19 comparable Orange County Unified Districts as indicated in the 2018-19 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), and federal and state categories for unified school districts. Local revenues include donations from the 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 2018-19 is the most recent available from the State Department of Education.

2018-19 Revenue Comparison Per ADA

	Irvine Unified School District	Orange County Unified School Districts
LCFF Sources/ Prop Taxes	\$ 9,107	\$ 10,216
Federal Revenue	\$ 352	\$ 567
Other State Revenue	\$ 1,419	\$ 1,760
Local and Other Revenue	\$ 971	\$ 408
Total	\$ 11,849	\$ 12,951



District Total Revenues & Expenses vs. Other Orange County Unified Districts, 2018-19

2018-19 Expenditure Comparison (Dollar per ADA and as %)

	Irvine Unified	% of District Expense	Unified School Districts	Comparative Districts %
Certificated Salaries	\$5,062	45.11%	\$5,453	43.71%
Classified Salaries	\$1,898	16.91%	\$1,931	15.48%
Employee Benefits	\$2,695	24.02%	\$3,214	25.77%
Books and Supplies	\$ 579	5.16%	\$ 474	3.80%
Operating	\$ 845	7.53%	\$ 1,075	8.62%
Capital Outlay/Other	\$ 142	1.27%	\$ 326	2.62%
Total Expense	\$11,221	100.00%	\$12,473	100.00%

District Revenues & Net Ending Balance, 2011-12 to 2020-21



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.

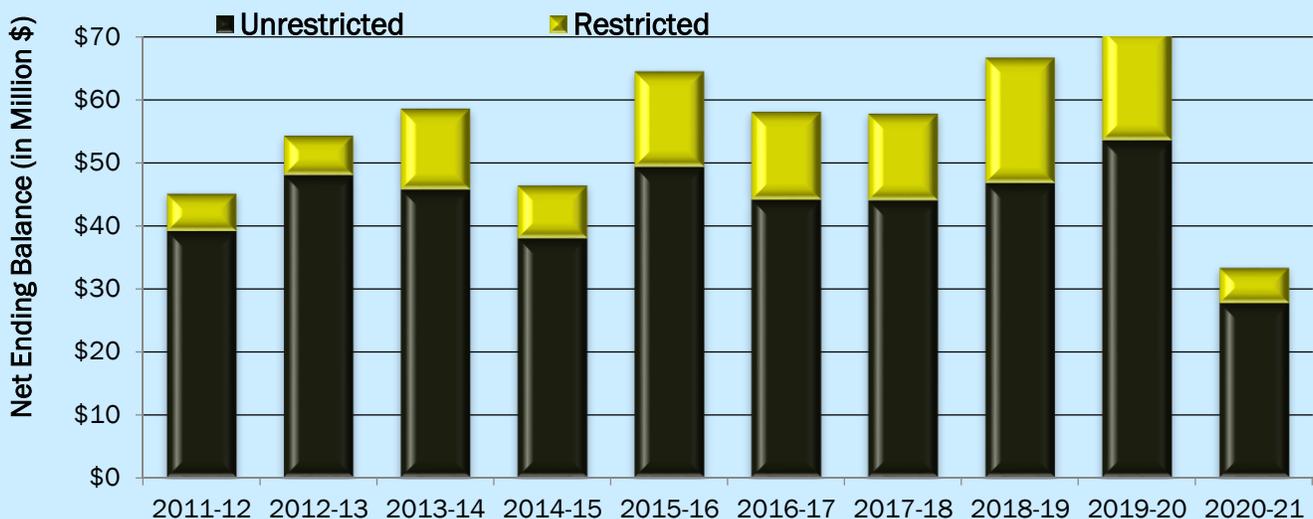
Included within the projected "Net Ending Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic

Uncertainties" for the Irvine Unified School District is 2% of the total General Fund expenditures for 2020-21. 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 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.



**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2020-21 Budget**

Description	2018-19 Actuals	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
Revenues:					
ADA Growth	648	778	309	502	411
COLA	3.70%	3.26%	-7.92%	0.00%	0.00%
Lottery - unrestricted	\$164.00	\$149.00	\$153.00	\$153.00	\$153.00
Lottery - restricted	\$66.00	\$48.00	\$54.00	\$54.00	\$54.00
Bren Donation	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
IPSF Donation - Class Size Support	\$700,000	\$700,000	\$700,000	TBD	TBD
RIMD Revenues	\$5,726,471	\$5,949,845	\$6,193,750	\$6,441,500	\$6,699,160
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)	2.95%	1.70%	0.00%	0.00%	0.00%
Additional Teacher FTE's - Growth	22	26	10	17	14
Health Insurance Contribution	\$10,275	\$11,015	\$11,015	\$11,015	\$11,015
Average New Teacher Salary/Benefit	\$91,896	\$97,003	\$94,899	\$94,807	\$96,290
PERS Rate	18.062%	19.721%	20.70%	22.84%	25.50%
STRS Rate	16.28%	17.10%	16.15%	16.02%	18.10%
Utility Increases	5.00%	4.00%	4.00%	4.00%	4.00%
Deferred Maintenance Match	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Special Ed Underfunding (excludes transportation)	\$39,764,264	\$46,377,166	\$48,161,020	\$51,146,408	\$55,203,514
District Retiree Health Contribution	\$1,451,858	\$1,366,962	\$1,410,233	\$1,410,233	\$1,410,233
District 2% Reserve	\$7,948,000	\$8,446,000	\$8,544,000	\$8,318,346	\$8,659,367

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	323,720,873	4,736,171	328,457,044	300,741,882	0	300,741,882
Federal Revenues	301,413	11,111,858	11,413,271	250,000	13,998,153	14,248,153
Other State Revenues	9,398,622	42,750,993	52,149,616	7,128,703	46,537,785	53,666,488
Other Local Revenue	11,743,852	22,500,057	34,243,909	10,182,372	10,389,914	20,572,286
TOTAL REVENUES	345,164,761	81,099,080	426,263,840	318,302,957	70,925,852	389,228,809
B. EXPENDITURES						
Certificated Salaries	144,449,871	37,624,230	182,074,101	147,896,635	38,413,605	186,310,240
Classified Salaries	39,358,166	28,992,384	68,350,550	41,933,479	30,174,744	72,108,223
Employee Benefits	62,477,611	44,029,132	106,506,743	60,539,677	40,267,911	100,807,588
Books and Supplies	6,855,727	11,191,572	18,047,299	8,492,908	18,750,375	27,243,283
Services, Other Oper. Exps	17,328,334	11,411,362	28,739,696	18,152,409	13,264,412	31,416,821
Capital Outlay	439,071	894,186	1,333,257	220,000	650,000	870,000
Other Outgo	1,608,932	1,609,454	3,218,385	1,660,844	1,400,000	3,060,844
Direct Support/Indirect Costs	(2,340,333)	2,081,862	(258,471)	(2,477,549)	2,166,093	(311,456)
TOTAL EXPENDITURES	270,177,378	137,834,182	408,011,560	276,418,403	145,087,140	421,505,543
C. EXCESS (DEFICIENCY)	74,987,382	(56,735,102)	18,252,280	41,884,554	(74,161,288)	(32,276,734)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	250,000	0	250,000	250,000	0	250,000
Interfund Trfs Out	(5,448,093)	(8,837,887)	(14,285,980)	(2,930,000)	(2,750,000)	(5,680,000)
Other Sources	127,073	0	127,073	127,073	0	127,073
Other Uses	0	0	0	0	0	0
Contributions	(63,184,822)	63,184,822	0	(65,048,458)	65,048,458	0
Total Other Sources/Uses	(68,255,843)	54,346,936	(13,908,907)	(67,601,385)	62,298,458	(5,302,927)
<u>E. NET INCREASE (DECREASE)</u>	6,731,540	(2,388,166)	4,343,373	(25,716,831)	(11,862,830)	(37,579,661)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	46,723,656	19,892,469	66,616,125	53,455,196	17,504,303	70,959,498
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	46,723,656	19,892,469	66,616,125	53,455,196	17,504,303	70,959,498
Ending Balance, June 30,	<u>53,455,196</u>	<u>17,504,303</u>	<u>70,959,498</u>	<u>27,738,365</u>	<u>5,641,473</u>	<u>33,379,837</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000		150,000	150,000		150,000
Stores	231,901		231,901	200,000		200,000
Prepaid Expenditures	23,813	0	23,813			
<u>Board Assigned</u>						
Economic Uncertainties	8,446,000		8,446,000	8,544,000		8,544,000
%	2%		2%	2%		2%
Restricted Program Carrover	0	17,504,303	17,504,303	0	5,641,472	5,641,472
Contingency Reserve	5,000,000		5,000,000			0
Textbook Reserve	5,900,000		5,900,000			0
Site/Department Carryover	8,853,040		8,853,040	8,853,040		8,853,040
Reserved for 2020-21 LCAP	11,631,395		11,631,395			0
Reserved from 2019-20 LCAP	600,000		600,000			0
Unallocated 2020-21 LCAP	3,760,061		3,760,061			0
Federal ESSER Funds			0	2,053,296		2,053,296
Undesignated	8,858,985		8,858,985	7,938,028		7,938,028

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	46,723,656	19,892,469	66,616,125	53,455,196	17,504,303	70,959,498
<u>REVENUES</u>	345,164,761	81,099,080	426,263,840	318,302,957	70,925,852	389,228,809
<u>EXPENDITURES</u>	270,177,378	137,834,182	408,011,560	276,418,403	145,087,140	421,505,543
EXCESS (DEFICIENCY)	121,711,039	(36,842,633)	84,868,405	95,339,750	(56,656,985)	38,682,764
<u>OTHER SOURCES/USES</u>	(68,255,843)	54,346,936	(13,908,907)	(67,601,385)	62,298,458	(5,302,927)
<u>ENDING FUND BALANCE</u>	53,455,196	17,504,303	70,959,498	27,738,365	5,641,473	33,379,837



Lottery Income and History

The California State Lottery is projected to yield \$7,574,803 or approximately 1.9% of the District's income in 2020-21. 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 2020-21, it is projected that California school districts will receive \$153 per ADA unrestricted and \$54 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.

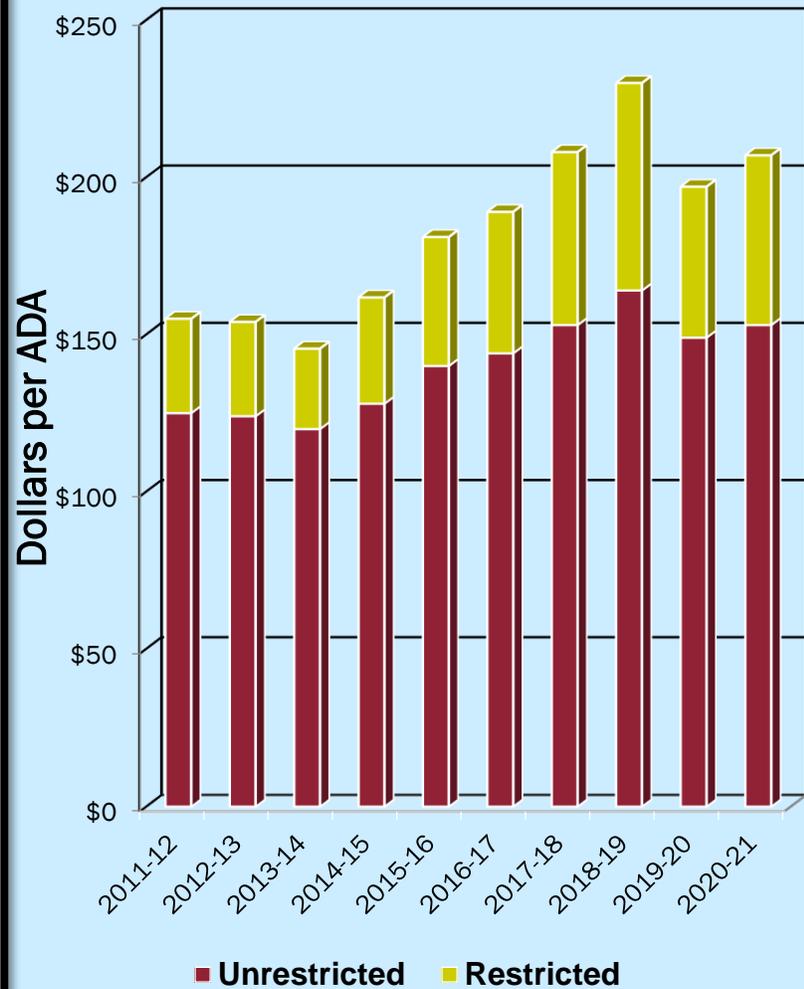
The District's Adopted Budget reflects information as of the Governor's May Revise. The Governor's 2020-21 Adopted Budget reflects a decrease to \$150 per ADA for unrestricted and \$49 per ADA for restricted, which is not yet reflected in the District's budget.

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 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.

Lottery income is important, but it is only 1.9% of the District's total income

**Lottery Income History
2011-12 to 2020-21**



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.

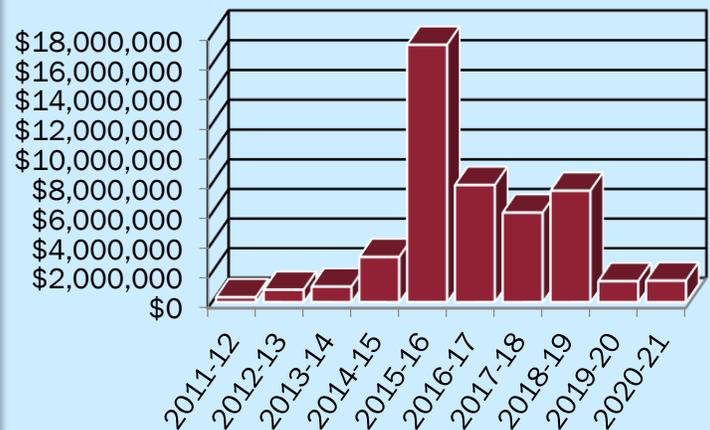
Beginning in 2012-13, the Irvine Unified School District chose to accept the Mandated Block Grant (MBG) funding in lieu of filing for the following mandates:

- 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
- California Assessment of Student Performance and Progress (CAASPP)

In 2020-21, 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 2020-21 District Budget includes \$1.4 million in funding for the Mandated Block Grant.

**Mandated Costs History
2011-12 to 2020-21**



Reflects information as of the 2019-20 Unaudited Actuals & the 2020-21 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 2019-20, RIMD collections totaled \$5.9 million in assessments. Approximately \$4.8 million of the RIMD collections offset District general fund operational expenses 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

2019-20 Notable Projects for Irvine Unified School District sites are :

- Asphalt Resurfacing of playgrounds: Alderwood, Greentree, and Turtle Rock Elementary Schools and Sierra Vista Middle School;
- Landscape renovations to drought tolerant and hardscape projects District-wide;
- Playground resurfacing: Culverdale and Greentree Elementary Schools;
- Replacement of playground equipment and play surface at Springbrook Elementary School; and
- Resurfacing of tennis courts at University High School.



Greentree Elementary 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 2019-20, the District received \$244,059 in revenue from these cell towers.

Surplus

In 2019-20, the Irvine Unified School District received \$2,910.29 from liquidated and recycled District equipment. These funds are used to support Maintenance & Operations 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 2019-20, the Irvine Unified School District generated \$1,270,741 from CCA uses in cost recovery. In this case, the term revenue is not used because these fees offset District expenditures. For 2019-20, the expenditures related to CCA totaled \$1,161,354 including salaries, supplies, equipment and repairs. The District's net cost recovery for 2019-20 was \$109,387.



Maintenance & Operations Solar Initiative



IUSD Solar Initiative

In 2009, the Irvine Unified School District (IUSD) embarked on a solar initiative that has avoided approximately \$2.26 million in cumulative energy costs.

With the final completion of the solar canopies at Eastwood Elementary School, Cadence Park K-8 School, and Loma Ridge Elementary School in 2019-20, IUSD will have 35 arrays producing roughly 8.4 megawatts (MW) of solar power across 29 sites. This will rank IUSD as one of the top 10 districts in the state for renewable energy. In 2020, the IUSD Board of Education approved the installation of six more solar systems for 2020-21 adding 3.1 MW of production capacity. Once completed, IUSD will have an 11.1 MW Solar Portfolio across 35 sites.



Canyon View Elementary School
Solar Vehicle Shade Structure





Maintenance & Operations Sustainability



Sustainability

Through various sustainability initiatives, Maintenance & Operations is helping Irvine Unified School District (District) reduce its overall environmental impact.

Since inception, 111 water bottle filling stations have been installed throughout the District eliminating the use of plastic bottles, thereby potentially keeping them out of landfills. It takes 450 years for plastic beverage containers to decompose. The District has phased out the purchasing/offering of plastic straws and single-use plastic water bottles District-wide at all school sites.

Various sites across the District have placed, or plan to place, textile recycling bins. To date, these bins have brought in 309,413 pounds of recyclable clothing, which equates to saving 742 million gallons of H₂O, reducing 4.6 million pounds of CO₂ emissions, planting 774 trees, clothing an estimated 6,188 people around the world, and avoiding 1,768 cubic yards of landfill space.

Sustainable landscaping includes practices such as renovating areas with more sustainable drought- friendly vegetation, school gardens, synthetic turf, and 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. In addition, Irvine Unified School District was awarded a total of \$979.85 in Irvine Ranch Water District (IRWD) water-efficiency rebates this year.

Maintenance & Operations at Work



Woodbridge High School
Major plumbing repair

Maintenance & Operations (M&O) mission statement is, “**Maintaining Excellence**”. The M&O 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 2019-20
- 73 average requested Work Orders per day



Springbrook Elementary School
General Maintenance



Carpet Manufacturing Tour



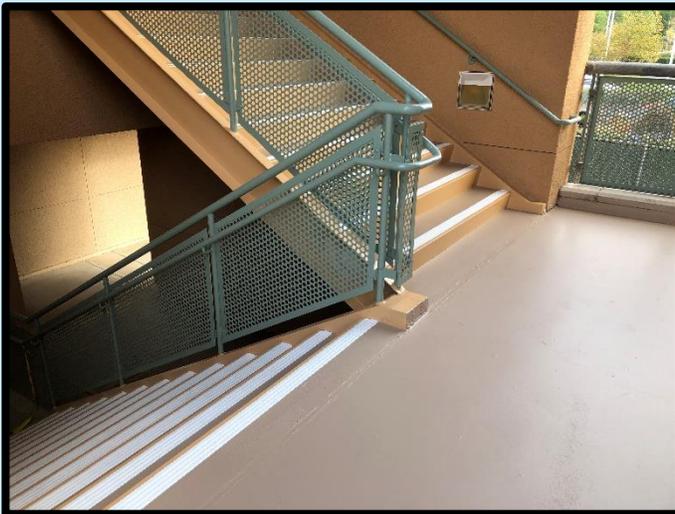
Maintenance & Operations Deferred Maintenance

Deferred Maintenance - Fund 14

In 2019-20, Maintenance & Operations received \$1.5 million for Deferred Maintenance monies to perform Capital Improvement Projects such as:

- Alderwood Elementary
 - Creekside High
 - Greentree Elementary
 - Greentree Elementary
 - Irvine High
 - Irvine High
 - Irvine High
 - Jeffrey Trail Middle
 - Northwood High
 - Oakcreek Elementary
 - Rancho San Joaquin Middle
 - Springbrook Elementary
 - Springbrook Elementary
 - University High
 - University High
 - Venado Middle
 - Westpark Elementary
 - Woodbridge High
- Asphalt - Parking lot repairs, sealcoat and re-stripe
 - Paint - Exterior paint to match new building
 - Structural - Wooden beam repairs
 - Asphalt - Parking lot repairs, sealcoat and re-stripe
 - Flooring - Replace carpet in Unified Arts
 - Paint - Interior of Unified Arts
 - Communications - Fire Alarm repairs
 - Asphalt - Parking lot repairs, sealcoat and re-stripe
 - Concrete/Steel - Stairwell repairs
 - Asphalt - Parking lot repairs, sealcoat and re-stripe
 - Communications - Replace PA system
 - Roof - Replace skylights and shingle roof sections
 - Asphalt - Parking lot repairs, sealcoat and re-stripe
 - Electrical - Replace underground HV circuits
 - Stadium - Rubber track repairs and re-stripe
 - Concrete - Phased concrete replacement
 - Roof - Remove and replace
 - Pool - Replace hot water boiler

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



Northwood High School
900 Stairwell Repairs



Irvine High School
Unified Arts Building Paint and Carpet

Risk Management / Insurance Department



Workers' Compensation Program

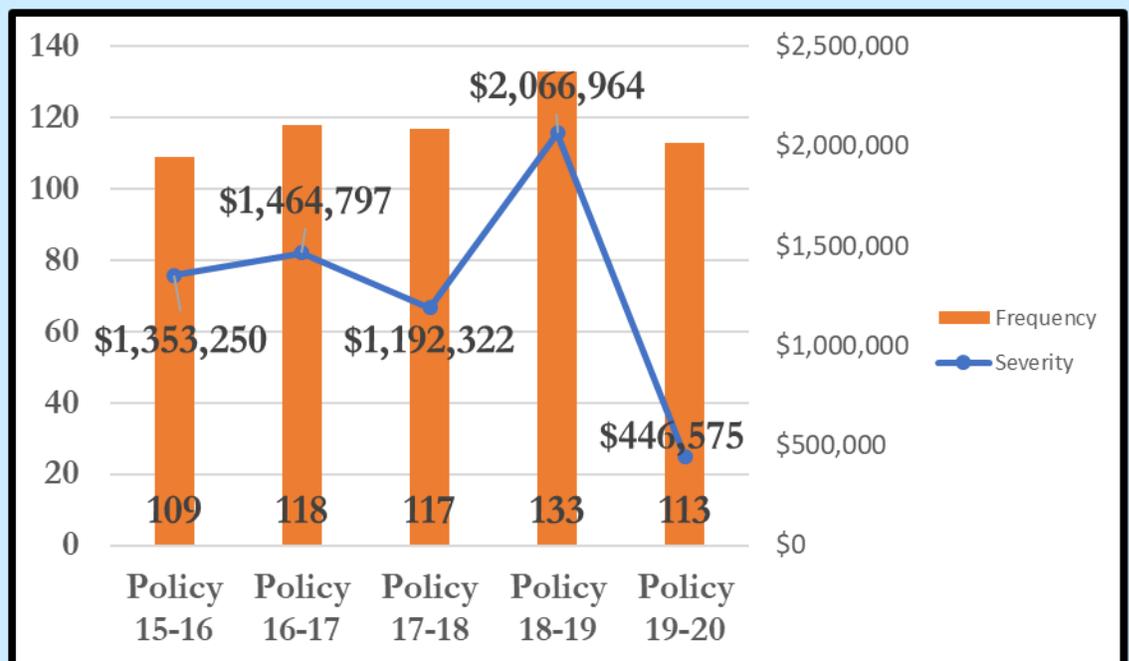
The Risk Management Department consists of a Director, Insurance Specialist and a Workers' Compensation/Benefits Specialist. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation 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.

The annual cost to the District to administer the workers' compensation program is depicted in the graph (value as of June 30, 2020). 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 or for third party administrative fees.

Workers' Compensation Program Costs





Risk Management / Insurance Department

Property and Liability Program

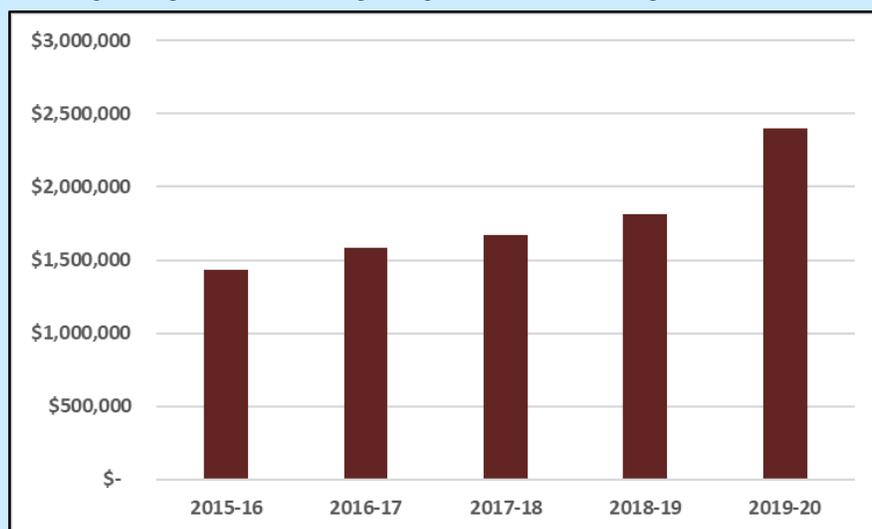
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority (JPA) providing liability and property protection for member districts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

Since the 2015-16 year, the District continues to experience steady decreases in the severity and frequency of property and liability claims. The steady growth in the District's student enrollment and facility expansions in conjunction with Southern California ReLiEF's overall property and liability claims had a direct correlation to the property and liability insurance premiums.

The Risk Management Department continuously evaluates existing insurance coverages to ensure adequate protection. To better manage cost increases, the District increased the deductibles for liability and property insurance. For 2020/2021, this represents an approximate 5.2% premium decrease from the prior 2019/2020 rate.

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

Property & Liability Expenditures by Fiscal Year





Health & Welfare Benefit Expense, 2015-16 to 2019-20

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.

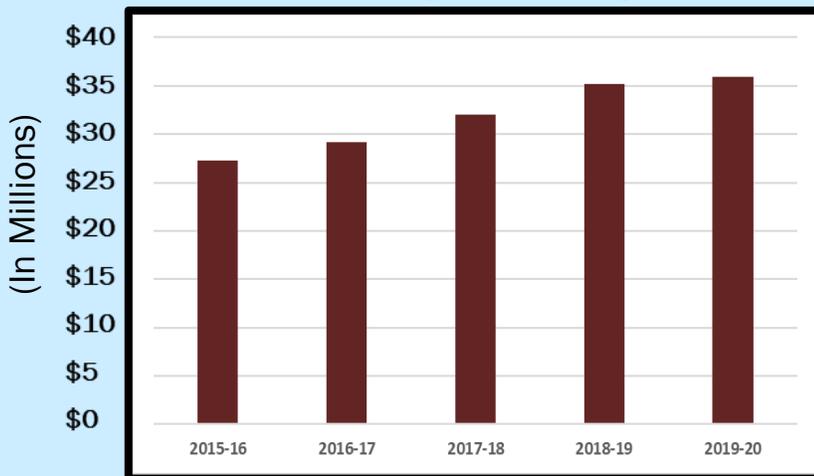
- Blue Shield of California PPO/HMO
- Express Scripts (Pharmacy)
- Delta Dental PPO
- Medical Eye Service (MES)
- VSP Vision Care
- Lincoln Life/Disability

As part of an employee's overall compensation, the District contributes toward the premium cost for health, dental, vision, and life insurance. For 2020-21, the District's annual health benefit contribution amount for each eligible employee is maintained at \$11,015.

blue  of california



Health Benefit Expenditures by Fiscal Year



In 2019/20, the District's health benefit program expenses (medical, dental, vision, life, administration) totaled \$35,896,747. The District and the BMB continued to meet quarterly to review the employee health benefit program performance and other requirements that may continue to impact future program costs.



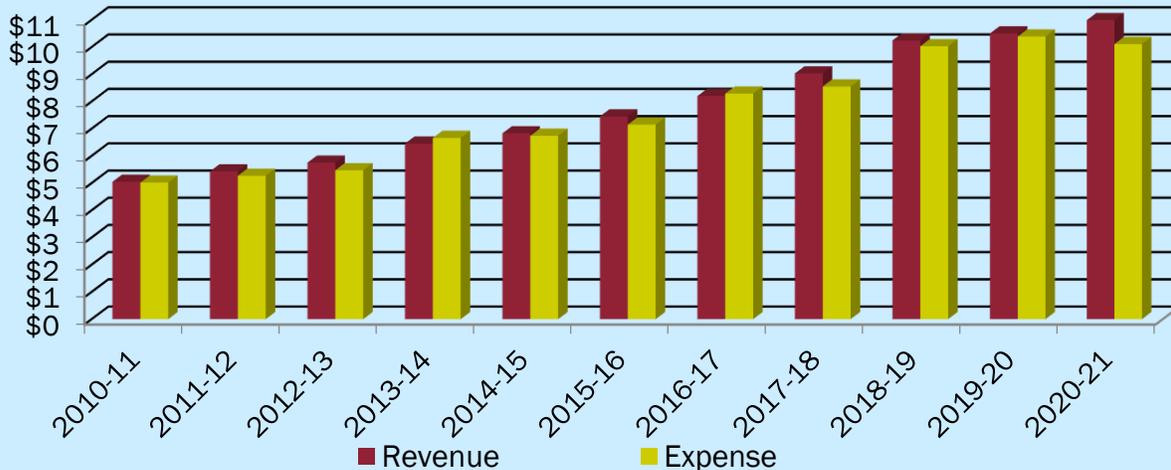
Nutrition Services

Since 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. With State mandates and many students opting for hybrid, blended, and virtual academic models as a result of the COVID-19 pandemic, it is likely that the Nutrition Services Department will be unable to maintain a positive fund balance for the 2020-21 school year.

Nutrition Services revenues are projected to cover expenditures

2020-21 Nutrition Services Budget	
Revenues	10,992,840
Expenditures	10,110,359
Excess / (Deficit)	882,481

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 4 sites.

The Irvine Unified School District (District) participates in the National School Lunch and Breakfast programs. During the 2019-20 school year, approximately 20% of District students qualified for free or reduced price meals with no increase from the previous school year. 425,000 breakfasts and 1,226,000 lunches were served, with an overall decrease in sales of 12% due to the COVID-19 pandemic school closure.

Although some elementary students will opt for the traditional learning model, many Pre-K through 12th grade students will opt for hybrid, blended, and virtual academic models for the 2020-21 school year due to the COVID-19 pandemic. Depending on the type of instruction the District provides due to State mandates and student selections, a 50–60% decrease in overall sales is conservatively projected for the 2020-21 school year. The Adopted Budget had assumed the traditional learning model; hence it does not reflect this projection.

Sales will be monitored on a quarterly basis. Meal prices for breakfast or lunch have not increased since July 2008.

Nutrition Services



Eastwood Elementary School opened its very successful salad bar in 2019-20. 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.



In the Fall of 2019, Portola High School debuted a Pizza Cart on their campus which was a great success. From this quick-service cart, students are able to purchase pizza slices a la carte, pizza meals, and favorite snack items such as Gatorade, juice, and chips.



To begin the 2019-20 school year, Boxed Water was successfully integrated at all Irvine Unified School District school cafeterias, replacing plastic bottled waters. Nutrition Services is proud to support the student-led effort to reduce plastic waste in our schools by eliminating the distribution of plastic water bottles. The introduction of Boxed Water reduced the amount of our department's use of plastic bottles by 90% with more than 600,000 fewer water bottles going to landfills.



As a part of Measure E facilities improvements, Meadow Park and Brywood Elementary Schools opened newly renovated cafeterias in 2019-20. These renovations allowed for more space and equipment to better serve our students.





Nutrition Services



In response to the COVID-19 school closure, Nutrition Services staff mobilized and reorganized to prepare and serve food at 8 of our school sites beginning March 16th. Our staff prepared bagged breakfasts and lunches, which were served to our community in a Grab-and-Go style from our school parking lots on Mondays, Wednesdays, and Fridays. On Mondays and Wednesdays, children received two day's worth of meals. Our staff served approximately 430,000 meals to Irvine Unified School District students between March 16th and June 5th.

In 2019-20, Nutrition Services implemented the Titan School Solutions point of sale in all school 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 through an icon on my.iusd.org. Through this portal, 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, and set up payment reminder emails to be sent when their student reaches a specified balance. We have found success with a more streamlined point of sale system for our staff and easier online access for our parents with the new TITAN Family Portal accessible through the Aeries website.



Loma Ridge Elementary School opened for the 2019-20 school year, offering lunch service to students.



V. IUSD Underfunded Programs
tab placeholder

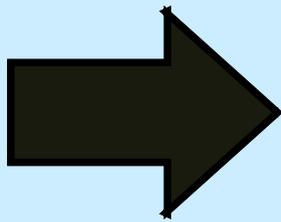
Contributions to Restricted Programs



Unrestricted Funds

Accounting Related

Underfunded



**Maintenance
& Operations
\$11.0M**

**Special Ed
\$52.6M**

Includes contribution to Special Education Transportation

**RIMD
Recreation Improvement
Maintenance District
\$1.2M**

**Regular Ed
Transportation
\$0.7M**

**Alternative Ed
\$1.4M**

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.

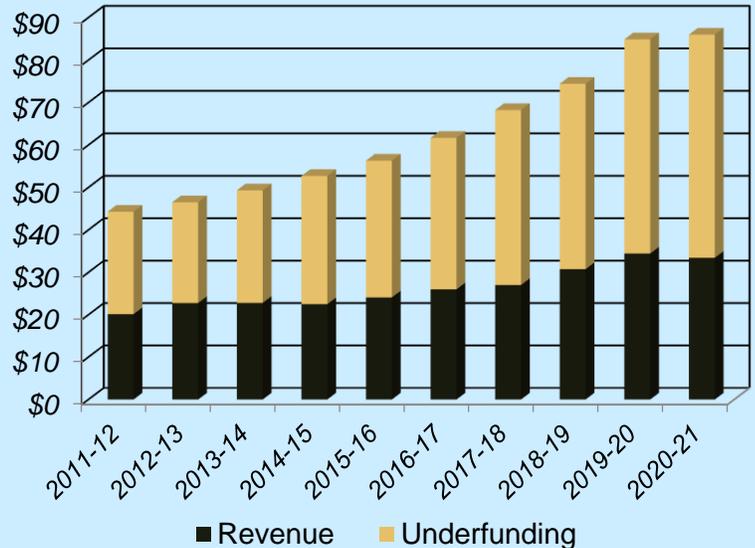


Special Education Program Costs

Special Education costs are greater than State & Federal revenue

2020-21 Special Education Budget	
Special Education Expense	\$90,177,293
Less: Funded Special Education	\$37,602,248
Special Education Under-funding	\$52,575,045

Special Education Expense (in millions)



School districts continue to face challenges funding the programs and services associated with serving students who receive Special Education services. The 2020-2021 State Budget does include an increase to the AB 602 funding formula. The District's budget was adopted using the Governor's May Revise which included \$645 per overall District Average Daily Attendance (ADA) which is an increase from the prior year's rate of \$557 per ADA. Also included was funding at a rate of \$466.18 for eligible students with a low incidence disability.

The Governor's subsequent Final Adopted State Budget adjusted the AB602 funding rate to \$625 per overall District ADA and \$2,900 for each student who has been identified as being eligible under a low incidence disability. Lobbying continues to address the underfunded mandated Special Education preschool programs.

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 law mandating services for students with disabilities was 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 29%. The remaining 63% comes from the District's unrestricted funds.

The 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.

In 2020-21, this growth is estimated to require a contribution of \$52,575,045 from the District's Unrestricted General Fund to cover the underfunding for Special Education and Special Education Transportation.

Reflects information as of the 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget

Special Education Revenue & Expenditure History



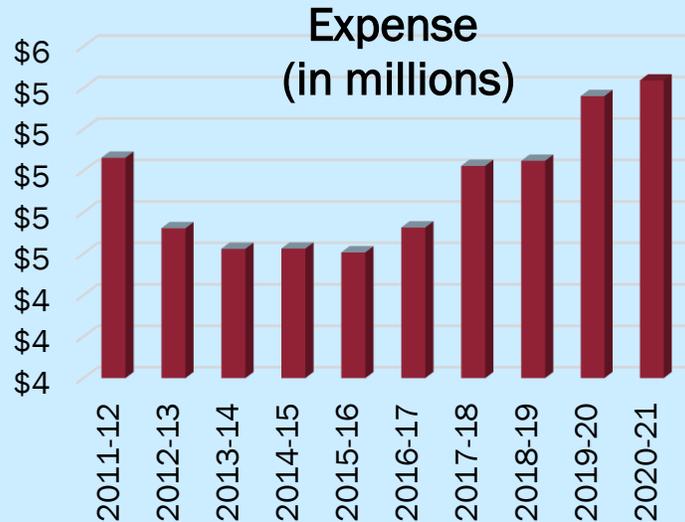
SPECIAL EDUCATION	2016-17 Unaudited Actuals	2017-18 Unaudited Actuals	2018-19 Unaudited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Special Ed Apportionment	17,800,591	18,571,407	19,592,370	21,274,688	23,928,667
Federal Revenues	6,163,761	6,210,801	6,609,011	7,329,381	7,098,536
Other Revenues	2,071,795	2,252,002	4,566,816	5,854,518	6,575,045
Total Revenues before Contribution	\$26,036,147	\$27,034,210	\$30,768,197	\$34,458,587	\$37,602,248
% Increase from Prior Year "UA":	3.95%	3.83%	13.81%	11.99%	9.12%
Contributions from Unrestricted	35,692,797	41,209,698	43,664,862	50,424,950	52,575,045
% Increase from Prior Year "UA":	9.23%	15.46%	5.96%	15.48%	4.26%
TOTAL REVENUES	\$61,728,944	\$68,243,908	\$74,433,059	\$84,883,537	\$90,177,293
Certificated Salaries	\$24,373,139	\$26,148,282	\$26,898,435	\$29,186,975	\$30,792,962
Classified Salaries	15,173,641	16,336,792	17,409,336	19,734,352	21,722,382
Employee Benefits	13,262,112	14,782,217	16,715,829	20,234,765	19,721,977
Books and Supplies	494,188	699,723	441,285	483,079	870,714
Other Operating Expenses	8,489,359	10,441,447	10,393,138	11,474,552	13,406,464
Equipment	0	0	0	0	0
Excess Cost	973,752	983,390	1,507,387	1,662,774	1,660,000
NOC SELPA Transfers	180,419	180,419	180,419	180,419	0
Indirect Costs	1,374,669	1,716,140	1,884,519	1,926,621	2,002,794
TOTAL EXPENDITURES	\$64,321,278	\$71,288,410	\$75,430,348	\$84,883,537	\$90,177,293
% Increase from Prior Year "UA":	8.99%	10.83%	5.81%	12.53%	6.23%
Unduplicated Pupil Count	3,119	3,295	3,294	3,422	3,422*
	3.52%	5.64%	-0.03%	3.89%	3.89%

*Estimated Special Education pupil count as of August 2020



Special Education Preschool Growth

Special Education Preschool



*Enrollment: 276 255 236 218 210 234 258 254 272 253 237 **

* Source: CASEMIS Annual Report
** Current August Enrollment - 223

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 Individualized Education Plans (IEPs)

The Special Education Preschool Program is projected to receive \$161,442 in Federal funds while the projected expenditures will amount to over \$5.4 million.

While the Districts' Adopted 2019-20 Budget included additional one-time funds for preschool, the State did not continue this one-time funding for the 2020-21 school year. Lobbying efforts continue to be in place to address the significant gaps in Special Education Preschool funding by both the State and Federal Governments.

For the 2019-20 school year, the Special Education Department 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 from the previous school year, the starting enrollment for 2020-21 is fairly stable.

Reflects information as of the 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.

Transportation



Home to School pupil transportation has three funding sources in 2020-21:

- 1) State Funding (LCFF) - \$364,153
- 2) Transportation Fees - \$210,000
- 3) Unrestricted General Fund - \$700,288

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

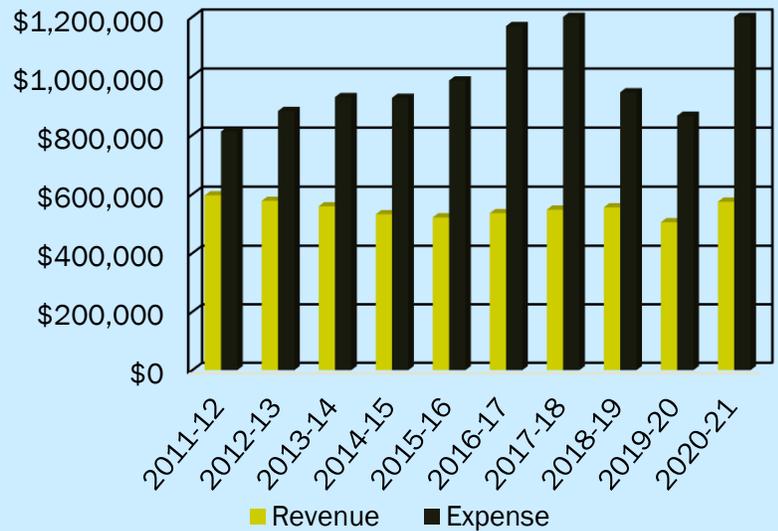
Prior to 2013-14, there had been little or no increase in State apportionment for Home to School Transportation, other than a yearly Cost-of-Living Adjustment (COLA).

Special Education transportation has three funding sources in 2020-21:

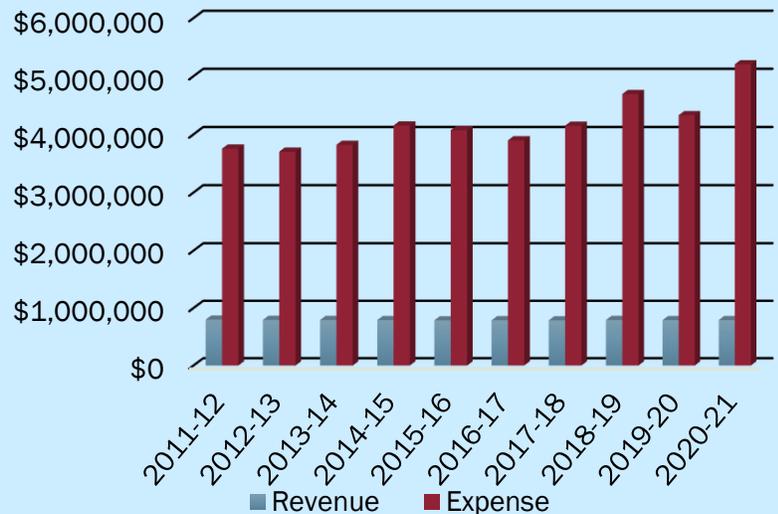
- 1) State Funding (LCFF) - \$778,443
- 2) Local Revenues - \$12,500
- 3) Unrestricted General Fund - \$4,414,025

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 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.



Transportation

In support of the educational process, the Transportation Department provided approximately 1,922 students with safe and efficient school bus transportation during the 2019-20 school year. This helped to ensure student access to educational programs, promote regular attendance, and reduce tardiness. Additionally the Transportation Department provided busing for 1,356 field trips and other school related activities.

School Sites	# Students Transported	# of Routes
Regular Education	808	9
Springbrook ES*	428	6
Special Education	686	76

*Springbrook Elementary School students were bussed to an interim site, El Camino Real, during the 2019-20 school year due to the Measure E Modernization project at Springbrook 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 system, 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 2019-20 school year.



IUSD Transportation Staff Delivering Education Materials to our Special Education Students





Alternative Education

Alternative Education Programs

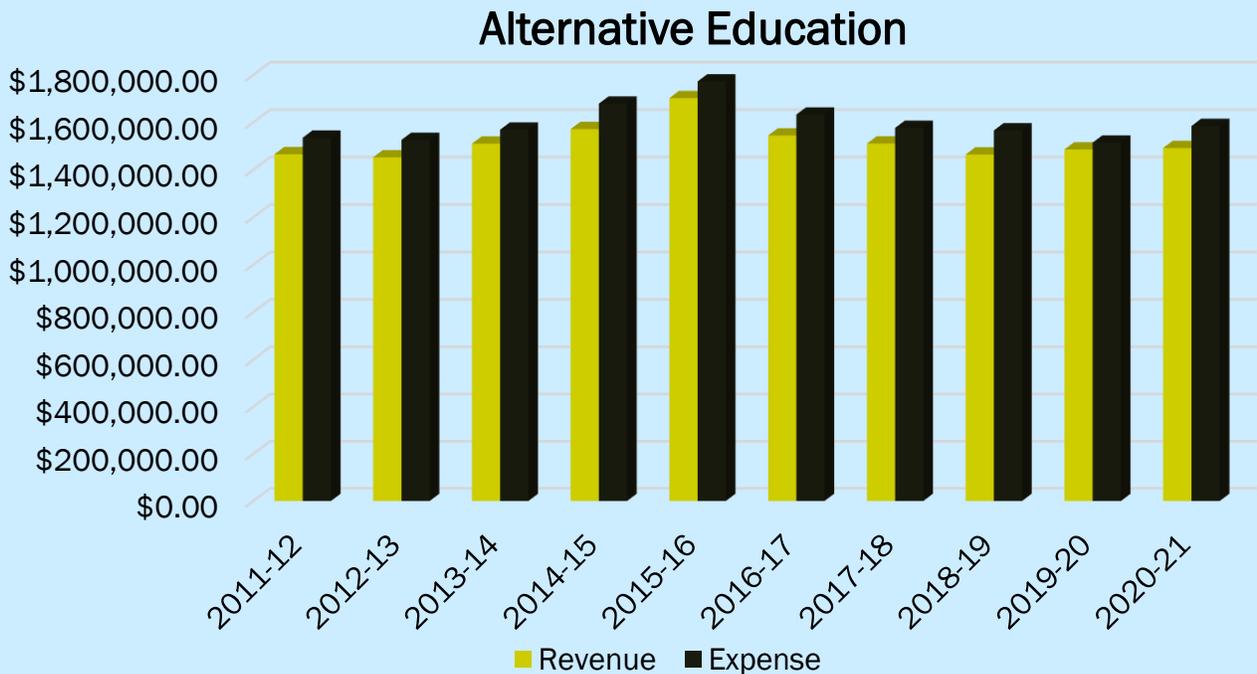
Irvine Unified School District offers an Alternative Education Program that serves approximately 120 students in the following programs:

- Creekside High School
- 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 Local Control Funding Formula (LCFF) funds. The General Fund is projected to contribute \$1.39 million to support the Alternative Education programs in 2020-21.

Reflects information as of the 2019-20 Unaudited Actuals & the 2020-21 Adopted Budget.



Note: Revenue includes District's Contribution

VI. Facilities Planning
tab placeholder



Facilities Planning

Facilities Planning

The Irvine Unified School District (District) serves over 36,000 students and residential development continues to increase. The District's 10-year projection estimates student growth of 3,000 students. Given the dynamics of significant changes in local community development, as well as essential educational programs offering improvements, it is imperative that the District be proficient in enrollment projections, school site acquisition, planning, projecting facility needs, and constructing new facilities.

In addition to planning new facilities, the District has numerous schools that are or will soon be 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, the District 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. The District 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.

**Loma Ridge
Elementary School
New School**



**Measure E
Creekside High
School Classroom
Expansion**



**Measure E
Brywood
Elementary School
Modernization**



**Measure E
Meadow Park
Elementary School
Modernization**





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.

The District 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 Irvine Unified School District (District) finances new schools by establishing Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982. The District 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 the District 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 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 8,062 homes planned to be constructed within the District. The current plan, proposed by the developer, is broken down below.

As of April 2020:

Units completed in IUSD	4,227
Senior units built in IUSD	565
Units planned to be built in IUSD	3,270
Total IUSD Units	8,062
Total non-IUSD Units	1,438
Total Heritage Fields Units	9,500



Facilities Planning

State School Funding

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

Community Facilities Districts (CFDs) are a tremendous asset to the District 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
- Eastwood Elementary
- Loma Ridge Elementary
- Oak Creek Elementary
- Portola Springs Elementary
- Stonegate Elementary
- Westpark Elementary
- Woodbury Elementary
- Plaza Vista K-8
- Vista Verde K-8
- Jeffrey Trail Middle
- Irvine High Classroom Addition
- Northwood High
- Northwood High Classroom Addition
- Portola High

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.

The District is in the fortunate position of having mitigation agreements in place to provide for necessary school facilities in addition to actively pursuing State funds. The District 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 Irvine Unified School District

Residential Units monitored by District staff include:

- 5,186 Irvine Company
- 3,270 Heritage Fields Units
- 1,812 IBC, UCI, County

-Source: Developer Business Plans

Enrollment Projection Data

District staff continues 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 2022 (tentative):

- K8 School #3 in Heritage Fields

To Be Determined:

- Elementary School in Los Olivos



Heritage Fields #3 K8 School (Future)



Facilities Planning

New Construction Projects (Community Facilities District and Developer Funded)

The following projects were completed prior to the 2019/20 school year.

- Loma Ridge Elementary School
- Beacon Park School Three Relocatable Classroom Buildings
- Eastwood Elementary School Two Relocatable Classroom Buildings



Loma Ridge Elementary School (New K-6)



Loma Ridge Elementary School (New K-6)



Beacon Park School (Classroom Buildings)



Eastwood Elementary School (Classroom Buildings)

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; and
- 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 in June 2017. The first bond series includes 21 of the 28 schools within the SFID. Work under this series will complete by summer 2020. Planning for the second bond series began in 2018 and includes six schools. Additional funds have been made available to begin planning on the four schools not within the first and second bond series. By summer 2022, all 28 schools will have received improvements from Measure E.



**Brywood Elementary School
(New Music Classroom Building)**



Facilities Planning

New Construction Projects (Measure E)

The current State New Construction Funding program (Proposition 51) allows eligible school sites to obtain funding under a 50% local and 50% State funding allocation. The following is a partial list of schools eligible for State funding. 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 (Proposition 51) allows eligible school sites to obtain funding under a 40% local and 60% State funding allocation. The following is a partial list of schools eligible for State funding. 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)

Career Technical Education Facilities Program Projects (Measure E)

The current State Career Technical Education Facilities Program (CTEFP) program (Proposition 51) allows eligible school sites to obtain funding for constructing and/or modernizing the CTEFP at comprehensive high school sites. To date, the following schools have received State grants. Completion in parentheses.

- Creekside High School Building and Construction Trades (2019)
- Woodbridge High School New Performing Arts Complex (2020)

Grants and Rebates (Measure E)

Various grants and rebates are offered by the State and other agencies. The following is a list of schools that have received a grant or rebate:

- Northwood High School Field Improvements - Irvine Water Ranch District Rebate (2018)
- Woodbridge High School Improvements - CalRecycle Tire-Derivative Program (2020)

Facilities Planning



Measure E Projects

The following table is a list of projects completed or under construction on the Measure E schools. For detailed information about each school's projects, construction timelines, photo galleries and school updates, visit the Measure E webpage at iusd.org/departments/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
Bonita Canyon ES	New Multipurpose Building/New Design Lab	2021
Turtle Rock ES	New Music Classroom Building	2021



Facilities Planning

Aggressive Enrollment Projections

Grade	Actual Enrollment				Projected Enrollment									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Trans K	404	485	439	479	515	536	554	561	561	559	556	554	553	546
K	2127	2254	2349	2251	2433	2517	2600	2645	2644	2627	2608	2601	2590	2576
1	2512	2581	2618	2680	2606	2795	2878	2913	2930	2909	2890	2877	2865	2851
2	2405	2615	2636	2725	2778	2700	2889	2924	2939	2941	2914	2900	2890	2875
3	2542	2555	2688	2743	2835	2878	2799	2945	2952	2951	2950	2933	2923	2906
4	2591	2672	2677	2760	2865	2952	2998	2873	2983	2974	2970	2976	2959	2944
5	2710	2700	2702	2766	2845	2947	3036	3045	2897	2995	2982	2984	2990	2971
6	2565	2800	2788	2798	2853	2924	3030	3082	3064	2910	3003	2998	3001	3003
7	2619	2627	2850	2815	2870	2917	2982	3046	3086	3048	2889	2995	2988	2987
8	2593	2693	2684	2924	2886	2935	2980	3021	3061	3093	3049	2902	3005	2994
9	2564	2589	2694	2643	2906	2887	2920	2946	2963	2996	3018	2985	2845	2941
10	2463	2614	2622	2739	2716	2972	2956	2951	2962	2967	2997	3027	2992	2850
11	2493	2484	2623	2625	2801	2775	3024	2980	2961	2961	2962	2999	3029	2991
12	2280	2458	2461	2598	2600	2775	2750	2984	2964	2940	2939	2945	2980	3010
Subtotals:	32868	34127	34831	35546	36509	37510	38396	38916	38967	38871	38727	38676	38610	38445
Pct Chg:		3.8%	2.1%	2.1%	2.7%	2.7%	2.4%	1.4%	0.1%	-0.2%	-0.4%	-0.1%	-0.2%	-0.4%
SDC:	436	481	511	572	592	618	637	652	658	656	654	654	656	658
-DHH	93	96	93	94	95	95	95	95	95	95	95	95	95	95
Totals:	33211	34512	35249	36024	37006	38033	38938	39473	39530	39432	39286	39235	39171	39008
Capacity:	38737	39604	40799	42008	42208	43208	43308	43408	43408	43408	43408	43408	43408	43408
Open Seats:	5526	5092	5550	5984	5202	5175	4370	3935	3878	3976	4122	4173	4237	4400

Source: IUSD20Mod (Recent Development) As of 2/28/20

Facilities Funding Status

Community Facilities Districts and Developer Funded



Project	State Funds Received	District Share	Total Project Cost
Beacon Park K-8	\$39,693,767	\$49,187,798	\$88,881,565
Portola Springs ES	\$30,701,042	\$42,283,526	\$72,984,568
Portola HS	\$122,916,550	\$175,700,607	\$298,617,157
Central Kitchen/Culinary Arts	\$545,953	\$10,947,168	\$11,493,121
Northwood HS Culinary Arts	\$497,281	\$589,664	\$1,086,945
Jeffrey Trail MS Relos 2015 (Villas)	\$1,267,906	\$712,827	\$1,980,733
Cypress Village ES Relos 2015 (Villas)	\$1,140,512	\$566,148	\$1,706,660
TOTALS	\$196,763,011	\$279,987,738	\$476,750,749

Project	State Funds Eligible	District Share to Date	Project to Date
Cypress Village Relos 2016 (Villas)	\$1,073,146	\$632,313	\$1,705,459
Cypress Village Relos 2018	\$1,394,110	\$557,780	\$1,951,890
Portola Springs Relos 2016 (Villas)	\$1,236,192	\$698,213	\$1,934,405
Portola Springs Relos 2017 (Villas)	\$948,994	\$752,844	\$1,701,838
Eastwood ES (PA 5B)	\$30,195,387	\$38,194,611	\$68,389,998
Rancho Remodel	\$331,928	\$1,310,936	\$1,642,864
Canyon View Relos 2018 Villas/Mod	\$2,603,669	\$2,138,314	\$4,741,983
Cadence Park K-8	\$41,372,337	\$68,508,801	\$109,881,138
Loma Ridge ES (PA 6N)	\$33,872,655	\$50,879,224	\$84,751,879
Heritage Fields K-8#3	\$47,744,919	(\$43,991,286)	\$3,753,633
TOTALS	\$160,773,337	\$119,681,750	\$280,455,087
Represents actual completed project costs			
Represents budgeted project costs			



Measure E Funding Status

Project	State Funds Eligible	District Share to Date	Project to Date
Bonita Canyon Modernization	\$152,715	\$715,736	\$868,451
Brywood Expansion/Modernization	\$3,964,750	\$10,259,914	\$14,224,664
College Park Mod	\$527,914	\$2,727,107	\$3,255,021
Creekside Expansion	⁽¹⁾ \$2,019,117	\$2,824,000	\$4,843,117
Culverdale Modernization	\$784,679	\$816,438	\$1,601,117
Eastshore Expansion/Modernization	\$1,530,159	\$4,550,411	\$6,080,570
Greentree Modernization	\$249,055	\$1,664,837	\$1,913,892
Irvine HS Modernization	\$3,874,257	\$3,048,008	\$6,922,265
Lakeside Modernization	\$435,346	\$2,456,835	\$2,892,181
Meadow Park Expansion/Modernization	\$3,675,251	\$12,350,605	\$16,025,856
Rancho Expansion/Modernization	\$1,652,584	\$3,636,748	\$5,289,332
Santiago Hills Modernization	\$335,448	\$1,091,738	\$1,427,186
Sierra Vista Expansion	\$1,572,100	\$3,016,457	\$4,588,557
South Lake Expansion	\$870,227	\$3,618,373	\$4,488,600
Springbrook Expansion/Modernization	\$4,723,733	\$10,073,528	\$14,797,261
Stone Creek Expansion/Modernization	\$2,092,812	\$2,202,676	\$4,295,488
University HS Modernization	\$654,092	\$3,967,411	\$4,621,503
Venado Expansion	\$2,231,969	\$2,952,323	\$5,184,292
Westpark Modernization	\$3,415,758	\$7,208,034	\$10,623,792
Woodbridge Expansion	⁽²⁾ \$6,041,419	\$19,478,402	\$25,519,821
TOTALS	\$40,803,385	\$98,659,579	\$139,462,964
Represents actual completed project costs			
Represents budgeted project costs			

(1) \$439,400 received in January 2019
(2) \$3,000,000 received in November 2019

VII. School Allocations and Budgets
tab placeholder



School Allocations

Changes in School Site Allocations

	16-17 Allocation	17-18 Allocation	18-19 Allocation	19-20 Allocation	20-21 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	30.5:1	30.5:1
Humanities	31.0:1	31.0:1	31.0:1	30.5:1	30.5:1
9-12 Overall	31.0:1	31.0:1	31.0:1	30.5:1	30.5:1
English	31.0:1	31.0:1	31.0:1	30.5:1	30.5:1
Social Studies	31.0:1	31.0:1	31.0:1	30.5:1	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	\$1,000 min.				
Middle School LAN Allocation	\$1,000 min.				
High School LAN Allocation	IT Provided Support				



Elementary and K-8 School Site Allocations 2020-21

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 2020-21		
	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	\$42.38/student (K-6) min.	\$42.38/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	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 2020-21



MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 2020-21

	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	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. 2019 Enrollment)

826

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,742,341	\$3,320
Classified Salaries	262,634	318
Benefits	983,392	1,191
Site Operations/Utilities	141,889	172
LCFF Base	146,734	178
LCFF Supplemental	134,034	162
Total Unrestricted General Fund Program Expenditures	\$4,411,024	\$5,340
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,260	10
Total Restricted General Fund Program Expenditures	\$8,260	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,419,284	\$5,350

Bonita Canyon Elementary School



Bonita Canyon Elementary School

Enrollment (Oct. 2019 Enrollment)

449

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,623,962	\$3,617
Classified Salaries	197,754	440
Benefits	612,147	1,363
Site Operations/Utilities	73,468	164
LCFF Base	79,107	176
LCFF Supplemental	62,314	139
Total Unrestricted General Fund Program Expenditures	\$2,648,752	\$5,899
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,490	10
Total Restricted General Fund Program Expenditures	\$4,490	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,653,242	\$5,909



Brywood Elementary School

Brywood Elementary School

Enrollment (Oct. 2019 Enrollment)

564

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,840,098	\$3,263
Classified Salaries	241,356	428
Benefits	683,670	1,212
Site Operations/Utilities	82,534	146
LCFF Base	102,112	181
LCFF Supplemental	67,958	120
Total Unrestricted General Fund Program Expenditures	\$3,017,728	\$5,351
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,640	10
Total Restricted General Fund Program Expenditures	\$5,640	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,023,368	\$5,361



Canyon View Elementary School

Canyon View Elementary School

Enrollment (Oct. 2019 Enrollment)

682

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,297,864	\$3,369
Classified Salaries	273,774	401
Benefits	831,914	1,220
Site Operations/Utilities	109,239	160
LCFF Base	121,589	178
LCFF Supplemental	128,526	188
Total Unrestricted General Fund Program Expenditures	\$3,762,906	\$5,517
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,820	10
Total Restricted General Fund Program Expenditures	\$6,820	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,769,726	\$5,527



College Park Elementary School

College Park Elementary School

Enrollment (Oct. 2019 Enrollment)

715

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,440,099	\$3,413
Classified Salaries	301,892	422
Benefits	893,552	1,250
Site Operations/Utilities	108,681	152
LCFF Base	130,212	182
LCFF Supplemental	140,827	197
Total Unrestricted General Fund Program Expenditures	\$4,015,263	\$5,616
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,150	10
Total Restricted General Fund Program Expenditures	\$7,150	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,022,413	\$5,626



Culverdale Elementary School

Culverdale Elementary School

Enrollment (Oct. 2019 Enrollment)

719

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,554,760	\$3,553
Classified Salaries	305,059	424
Benefits	924,984	1,286
Site Operations/Utilities	108,681	151
LCFF Base	126,488	176
LCFF Supplemental	116,472	162
Total Unrestricted General Fund Program Expenditures	\$4,136,444	\$5,753
<u>Restricted General Fund Program Expenditures</u>		
Title 1	206,422	287
Lottery Instructional Materials	7,190	10
Total Restricted General Fund Program Expenditures	\$213,612	\$297
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,350,056	\$6,050



Cypress Village Elementary School

Cypress Village Elementary School

Enrollment (Oct. 2019 Enrollment)

1,079

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,241,740	\$3,004
Classified Salaries	328,930	305
Benefits	1,185,534	1,099
Site Operations/Utilities	126,202	117
LCFF Base	189,070	175
LCFF Supplemental	171,605	159
Total Unrestricted General Fund Program Expenditures	\$5,243,081	\$4,859
<u>Restricted General Fund Program Expenditures</u>		
Title I	143,059	133
Lottery Instructional Materials	10,790	10
Total Restricted General Fund Program Expenditures	\$153,849	\$143
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,396,930	\$5,002



Deerfield Elementary School

Deerfield Elementary School

Enrollment (Oct. 2019 Enrollment)

677

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,113,148	\$3,121
Classified Salaries	277,519	410
Benefits	791,215	1,169
Site Operations/Utilities	110,413	163
LCFF Base	120,716	178
LCFF Supplemental	112,825	167
Total Unrestricted General Fund Program Expenditures	\$3,525,836	\$5,208
<u>Restricted General Fund Program Expenditures</u>		
Title I	84,921	125
Lottery Instructional Materials	6,770	10
Total Restricted General Fund Program Expenditures	\$91,691	\$135
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,617,527	\$5,343



Eastshore Elementary School

Eastshore Elementary School

Enrollment (Oct. 2019 Enrollment)

626

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,056,673	\$3,285
Classified Salaries	257,843	412
Benefits	765,404	1,223
Site Operations/Utilities	87,923	140
LCFF Base	109,307	175
LCFF Supplemental	80,658	129
Total Unrestricted General Fund Program Expenditures	\$3,357,808	\$5,364
<u>Restricted General Fund Program Expenditures</u>		
Title I	70,549	113
Lottery Instructional Materials	6,260	10
Total Restricted General Fund Program Expenditures	\$76,809	\$123
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,434,617	\$5,487



Eastwood Elementary School

Eastwood Elementary School

Enrollment (Oct. 2019 Enrollment)

666

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,964,866	\$2,950
Classified Salaries	281,596	423
Benefits	767,306	1,152
Site Operations/Utilities	106,432	160
LCFF Base	119,463	179
LCFF Supplemental	128,226	193
Total Unrestricted General Fund Program Expenditures	\$3,367,889	\$5,057
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,660	10
Total Restricted General Fund Program Expenditures	\$6,660	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,374,549	\$5,067



Greentree Elementary School

Greentree Elementary School

Enrollment (Oct. 2019 Enrollment)

448

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,688,783	\$3,770
Classified Salaries	228,786	511
Benefits	612,867	1,368
Site Operations/Utilities	114,228	255
LCFF Base	79,833	178
LCFF Supplemental	71,253	159
Total Unrestricted General Fund Program Expenditures	\$2,795,750	\$6,241
<u>Restricted General Fund Program Expenditures</u>		
Title 1	86,880	194
Lottery Instructional Materials	4,480	10
Total Restricted General Fund Program Expenditures	\$91,360	\$204
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,887,110	\$6,444

Loma Ridge Elementary School



Loma Ridge Elementary School

Enrollment (Oct. 2019 Enrollment)

332

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$888,953	\$2,678
Classified Salaries	225,239	678
Benefits	398,660	1,201
Site Operations/Utilities	96,872	292
LCFF Base	62,809	189
LCFF Supplemental	46,941	141
Total Unrestricted General Fund Program Expenditures	\$1,719,474	\$5,179
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	3,320	10
Total Restricted General Fund Program Expenditures	\$3,320	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,722,794	\$5,189



Meadow Park Elementary School

Meadow Park Elementary School

Enrollment (Oct. 2019 Enrollment)

623

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,921,234	\$3,084
Classified Salaries	293,676	471
Benefits	743,904	1,194
Site Operations/Utilities	95,960	154
LCFF Base	110,541	177
LCFF Supplemental	81,785	131
Total Unrestricted General Fund Program Expenditures	\$3,247,100	\$5,212
<u>Restricted General Fund Program Expenditures</u>		
Title 1	90,146	145
Lottery Instructional Materials	6,230	10
Total Restricted General Fund Program Expenditures	\$96,376	\$155
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,343,476	\$5,367



Northwood Elementary School

Northwood Elementary School

Enrollment (Oct. 2019 Enrollment)

554

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,864,604	\$3,420
Classified Salaries	257,727	465
Benefits	705,700	1,274
Site Operations/Utilities	103,401	187
LCFF Base	99,238	179
LCFF Supplemental	111,864	202
Total Unrestricted General Fund Program Expenditures	\$3,172,534	\$5,727
<u>Restricted General Fund Program Expenditures</u>		
Title 1	110,397	199
Lottery Instructional Materials	5,540	10
Total Restricted General Fund Program Expenditures	\$115,937	\$209
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,288,471	\$5,936



Oak Creek Elementary School

Oak Creek Elementary School

Enrollment (Oct. 2019 Enrollment)

927

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,081,810	\$3,324
Classified Salaries	242,714	262
Benefits	1,082,320	1,168
Site Operations/Utilities	149,222	161
LCFF Base	165,078	178
LCFF Supplemental	127,797	138
Total Unrestricted General Fund Program Expenditures	\$4,848,941	\$5,231
<u>Restricted General Fund Program Expenditures</u>		
Title 1	133,913	144
Lottery Instructional Materials	9,270	10
Total Restricted General Fund Program Expenditures	\$143,183	\$154
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,992,124	\$5,385

Portola Springs Elementary School



Portola Springs Elementary School

Enrollment (Oct. 2019 Enrollment)

921

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,959,685	\$3,214
Classified Salaries	266,423	289
Benefits	1,082,617	1,175
Site Operations/Utilities	124,064	135
LCFF Base	161,165	175
LCFF Supplemental	71,100	77
Total Unrestricted General Fund Program Expenditures	\$4,665,054	\$5,065
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,210	10
Total Restricted General Fund Program Expenditures	\$9,210	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,674,264	\$5,075



Santiago Hills Elementary School

Santiago Hills Elementary School

Enrollment (Oct. 2019 Enrollment)

537

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,968,700	\$3,666
Classified Salaries	251,828	469
Benefits	713,585	1,329
Site Operations/Utilities	93,221	174
LCFF Base	96,270	179
LCFF Supplemental	69,205	129
Total Unrestricted General Fund Program Expenditures	\$3,192,809	\$5,946
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,370	10
Total Restricted General Fund Program Expenditures	\$5,370	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,198,179	\$5,956



Springbrook Elementary School

Springbrook Elementary School

Enrollment (Oct. 2019 Enrollment)

536

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,926,075	\$3,593
Classified Salaries	276,918	517
Benefits	723,741	1,350
Site Operations/Utilities	74,254	139
LCFF Base	93,951	175
LCFF Supplemental	100,742	188
Total Unrestricted General Fund Program Expenditures	\$3,195,681	\$5,962
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$99,945	\$186
Lottery Instructional Materials	5,360	10
Total Restricted General Fund Program Expenditures	\$105,305	\$196
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,300,986	\$6,159



Stone Creek Elementary School

Stone Creek Elementary School

Enrollment (Oct. 2019 Enrollment)

551

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,831,351	\$3,324
Classified Salaries	238,385	433
Benefits	685,416	1,244
Site Operations/Utilities	82,766	150
LCFF Base	96,510	175
LCFF Supplemental	73,667	134
Total Unrestricted General Fund Program Expenditures	\$3,008,095	\$5,459
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,510	10
Total Restricted General Fund Program Expenditures	\$5,510	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,013,605	\$5,469



Stonegate Elementary School

Stonegate Elementary School

Enrollment (Oct. 2019 Enrollment)

1,016

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,385,889	\$3,333
Classified Salaries	301,945	297
Benefits	1,195,106	1,176
Site Operations/Utilities	141,249	139
LCFF Base	180,975	178
LCFF Supplemental	101,424	100
Total Unrestricted General Fund Program Expenditures	\$5,306,588	\$5,223
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,160	10
Total Restricted General Fund Program Expenditures	\$10,160	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,316,748	\$5,233



Turtle Rock Elementary School

Turtle Rock Elementary School

Enrollment (Oct. 2019 Enrollment)

858

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,900,812	\$3,381
Classified Salaries	258,259	301
Benefits	1,011,610	1,179
Site Operations/Utilities	71,099	83
LCFF Base	155,754	182
LCFF Supplemental	129,563	151
Total Unrestricted General Fund Program Expenditures	\$4,527,097	\$5,276
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,580	10
Total Restricted General Fund Program Expenditures	\$8,580	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,535,677	\$5,286

University Park Elementary School



University Park Elementary School

Enrollment (Oct. 2019 Enrollment)

536

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,942,310	\$3,624
Classified Salaries	278,373	519
Benefits	722,431	1,348
Site Operations/Utilities	101,546	189
LCFF Base	95,023	177
LCFF Supplemental	164,162	306
Total Unrestricted General Fund Program Expenditures	\$3,303,845	\$6,164
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$104,518	\$195
Lottery Instructional Materials	5,360	10
Total Restricted General Fund Program Expenditures	\$109,878	\$205
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,413,723	\$6,369



Westpark Elementary School

Westpark Elementary School

Enrollment (Oct. 2019 Enrollment)

883

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,863,325	\$3,243
Classified Salaries	303,173	343
Benefits	1,043,388	1,182
Site Operations/Utilities	134,105	152
LCFF Base	151,921	172
LCFF Supplemental	83,443	94
Total Unrestricted General Fund Program Expenditures	\$4,579,355	\$5,186
<u>Restricted General Fund Program Expenditures</u>		
Title I	118,889	135
Lottery Instructional Materials	8,830	10
Total Restricted General Fund Program Expenditures	\$127,719	\$145
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,707,074	\$5,331

Woodbury Elementary School



Woodbury Elementary School

Enrollment (Oct. 2019 Enrollment)

1,169

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,645,340	\$3,118
Classified Salaries	291,198	249
Benefits	1,292,279	1,105
Site Operations/Utilities	140,306	120
LCFF Base	210,642	180
LCFF Supplemental	120,447	103
Total Unrestricted General Fund Program Expenditures	\$5,700,212	\$4,876
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,690	10
Total Restricted General Fund Program Expenditures	\$11,690	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,711,902	\$4,886



Beacon Park K-8 School

Beacon Park K-8 School

Enrollment (Oct. 2019 Enrollment)

959

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,344,716	\$3,488
Classified Salaries	350,461	365
Benefits	1,239,427	1,292
Site Operations/Utilities	173,683	181
LCFF Base	164,039	171
LCFF Supplemental	73,779	77
Counseling Program	105,701	110
Total Unrestricted General Fund Program Expenditures	\$5,451,806	\$5,685
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,590	10
Total Restricted General Fund Program Expenditures	\$9,590	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,461,396	\$5,695



Cadence Park K-8 School

Cadence Park K-8 School

Enrollment (Oct. 2019 Enrollment)

658

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,305,305	\$3,504
Classified Salaries	343,841	523
Benefits	907,153	1,379
Site Operations/Utilities	131,106	199
LCFF Base	125,962	191
LCFF Supplemental	68,299	104
Counseling Program	94,937	144
Total Unrestricted General Fund Program Expenditures	\$3,976,603	\$6,043
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$81,654	\$124
Lottery Instructional Materials	9,770	15
Total Restricted General Fund Program Expenditures	\$91,424	\$139
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,068,027	\$6,182



Plaza Vista K-8 School

Plaza Vista K-8 School

Enrollment (Oct. 2019 Enrollment)

905

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,009,903	\$3,326
Classified Salaries	309,746	342
Benefits	1,116,823	1,234
Site Operations/Utilities	138,493	153
LCFF Base	152,149	168
LCFF Supplemental	107,252	119
Counseling	102,448	113
Total Unrestricted General Fund Program Expenditures	\$4,936,814	\$5,455
<u>Restricted General Fund Program Expenditures</u>		
Title I	116,276	128
Lottery Instructional Materials	9,050	10
Total Restricted General Fund Program Expenditures	\$125,326	\$138
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,062,140	\$5,594



Vista Verde K-8 School

Vista Verde K-8 School

Enrollment (Oct. 2019 Enrollment)

927

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,355,148	\$3,619
Classified Salaries	320,136	345
Benefits	1,182,319	1,275
Site Operations/Utilities	169,636	183
LCFF Base	161,084	174
LCFF Supplemental	49,213	53
Counseling Program	85,139	92
Total Unrestricted General Fund Program Expenditures	\$5,322,675	\$5,650
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,270	10
Total Restricted General Fund Program Expenditures	\$9,270	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,331,945	\$5,660



Jeffrey Trail Middle School

Jeffrey Trail Middle School

Enrollment (Oct. 2019 Enrollment)

1,104

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,640,736	\$3,298
Classified Salaries	415,877	377
Benefits	1,378,670	1,249
Site Operations/Utilities	185,816	168
LCFF Base	150,846	137
LCFF Supplemental	58,192	53
Counseling Program	267,737	243
Total Unrestricted General Fund Program Expenditures	\$6,097,874	\$5,523
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,040	10
Total Restricted General Fund Program Expenditures	\$11,040	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,108,914	\$5,533



Lakeside Middle School

Lakeside Middle School

Enrollment (Oct. 2019 Enrollment)

756

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,595,013	\$3,433
Classified Salaries	314,299	416
Benefits	995,215	1,316
Site Operations/Utilities	146,329	194
LCFF Base	106,306	141
LCFF Supplemental	42,906	57
Counseling Program	173,488	229
Total Unrestricted General Fund Program Expenditures	\$4,373,556	\$5,785
<u>Restricted General Fund Program Expenditures</u>		
Title I	105,171	139
Lottery Instructional Materials	7,560	10
Total Restricted General Fund Program Expenditures	\$112,731	\$149
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,486,287	\$5,934



Rancho San Joaquin Middle School

Rancho San Joaquin Middle School

Enrollment (Oct. 2019 Enrollment)

850

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,899,981	\$3,412
Classified Salaries	314,692	370
Benefits	1,053,091	1,239
Site Operations/Utilities	187,900	221
LCFF Base	112,877	133
LCFF Supplemental	51,945	61
Counseling Program	218,805	257
Total Unrestricted General Fund Program Expenditures	\$4,839,291	\$5,693
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,500	10
Total Restricted General Fund Program Expenditures	\$8,500	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,847,791	\$5,703

Sierra Vista Middle School



Sierra Vista Middle School

Enrollment (Oct. 2019 Enrollment)

1,063

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,365,566	\$3,166
Classified Salaries	305,933	288
Benefits	1,243,313	1,170
Site Operations/Utilities	142,175	134
LCFF Base	141,363	133
LCFF Supplemental	56,305	53
Counseling Program	226,394	213
Total Unrestricted General Fund Program Expenditures	\$5,481,049	\$5,156
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,630	10
Total Restricted General Fund Program Expenditures	\$10,630	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,491,679	\$5,166



South Lake Middle School

Southlake Middle School

Enrollment (Oct. 2019 Enrollment)

665

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,375,437	\$3,572
Classified Salaries	312,122	469
Benefits	915,611	1,377
Site Operations/Utilities	129,513	195
LCFF Base	88,135	133
LCFF Supplemental	49,143	74
Counseling Program	184,644	278
Total Unrestricted General Fund Program Expenditures	\$4,054,605	\$6,097
<u>Restricted General Fund Program Expenditures</u>		
Title 1	124,768	188
Lottery Instructional Materials	6,650	10
Total Restricted General Fund Program Expenditures	\$131,418	\$198
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,186,023	\$6,295



Venado Middle School

Venado Middle School

Enrollment (Oct. 2019 Enrollment)

626

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,136,703	\$3,413
Classified Salaries	286,261	457
Benefits	845,897	1,351
Site Operations/Utilities	159,684	255
LCFF Base	82,920	132
LCFF Supplemental	37,149	59
Counseling Program	105,390	168
Total Unrestricted General Fund Program Expenditures	\$3,654,004	\$5,837
<u>Restricted General Fund Program Expenditures</u>		
Title 1	84,921	136
Lottery Instructional Materials	6,260	10
Total Restricted General Fund Program Expenditures	\$91,181	\$146
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,745,185	\$5,983



Creekside High School

Creekside High School

Enrollment (Enrollment-P2-Apr. 2019)

100

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$807,804	\$8,078
Classified Salaries	308,151	3,082
Benefits	376,032	3,760
Site Operations/Utilities	201,883	2,019
LCFF Base	20,083	201
LCFF Supplemental	5,115	51
Counseling Program	218,034	2,180
Total Unrestricted General Fund Program Expenditures	\$1,937,102	\$19,371
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	1,000	10
Total Restricted General Fund Program Expenditures	\$1,000	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,938,102	\$19,381



Irvine High School

Irvine High School

Enrollment (Oct. 2019 Enrollment)

1,915

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,714,795	\$3,506
Classified Salaries	1,155,316	603
Benefits	2,649,285	1,383
Site Operations/Utilities	494,573	258
Athletics Base Program	532,792	278
LCFF Base	352,577	184
LCFF Supplemental	100,574	53
Counseling Program	589,171	308
Total Unrestricted General Fund Program Expenditures	\$12,589,083	\$6,574
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	19,150	10
Total Restricted General Fund Program Expenditures	\$19,150	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$12,608,233	\$6,584



Northwood High School

Northwood High School

Enrollment (Oct. 2019 Enrollment)

2,151

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$7,167,046	\$3,332
Classified Salaries	1,078,778	502
Benefits	2,801,570	1,302
Site Operations/Utilities	445,254	207
Athletics Base Program	551,275	256
LCFF Base	395,843	184
LCFF Supplemental	76,558	36
Counseling Program	505,831	235
Total Unrestricted General Fund Program Expenditures	\$13,022,155	\$6,054
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	21,510	10
Total Restricted General Fund Program Expenditures	\$21,510	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$13,043,665	\$6,064



Portola High School

Portola High School

Enrollment (Oct. 2019 Enrollment)

1,895

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,030,693	\$3,182
Classified Salaries	1,108,625	585
Benefits	2,548,354	1,345
Site Operations/Utilities	515,195	272
Athletics Base Program	527,957	279
LCFF Base	348,910	184
LCFF Supplemental	82,991	44
Counseling Program	517,617	273
Total Unrestricted General Fund Program Expenditures	\$11,680,342	\$6,164
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	18,950	10
Total Restricted General Fund Program Expenditures	\$18,950	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$11,699,292	\$6,174



University High School

University High School

Enrollment (Oct. 2019 Enrollment)

2,211

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,035,694	\$3,634
Classified Salaries	1,172,022	530
Benefits	3,061,884	1,385
Site Operations/Utilities	322,256	146
Athletics Base Program	545,178	247
LCFF Base	406,843	184
LCFF Supplemental	95,983	43
Counseling Program	561,822	254
Total Unrestricted General Fund Program Expenditures	\$14,201,682	\$6,423
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	22,110	10
Total Restricted General Fund Program Expenditures	\$22,110	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$14,223,792	\$6,433



Woodbridge High School

Woodbridge High School

Enrollment (Oct. 2019 Enrollment)

2,413

	2020-21 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,064,212	\$3,342
Classified Salaries	1,151,410	477
Benefits	3,145,159	1,303
Site Operations/Utilities	488,012	202
Athletics Base Program	538,327	223
LCFF Base	443,875	184
LCFF Supplemental	97,300	40
Counseling Program	689,518	286
Total Unrestricted General Fund Program Expenditures	\$14,617,813	\$6,058
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	24,130	10
Total Restricted General Fund Program Expenditures	\$24,130	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$14,641,943	\$6,068

VIII. Multi-Year Projections tab placeholder

**Irvine Unified School District
2020-21 Budget
General Fund**

DESCRIPTION	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
A. REVENUES						
LCFF Sources	\$ 281,848,801	\$ 312,061,284	\$ 328,457,044	\$ 300,741,882	\$ 305,034,638	\$ 308,471,837
Federal Revenues	11,509,544	12,075,028	11,413,271	14,248,153	12,239,148	12,387,047
Other State Revenues	46,278,991	48,607,589	52,149,616	53,666,488	54,625,363	55,815,356
Other Local Revenue	29,996,879	33,258,850	34,243,909	20,572,286	20,820,036	21,077,696
TOTAL REVENUES	\$ 369,634,216	\$ 406,002,751	\$ 426,263,840	\$ 389,228,809	\$ 392,719,185	\$ 397,751,936
B. EXPENDITURES						
Certificated Salaries	\$ 166,368,651	\$ 173,479,521	\$ 182,074,101	\$ 186,310,240	\$ 187,298,805	\$ 192,231,755
Classified Salaries	61,380,907	65,036,834	68,350,550	72,108,223	72,877,806	75,451,415
Employee Benefits	83,388,908	92,360,994	106,506,743	100,807,588	102,500,180	110,527,352
Books and Supplies	15,317,818	19,847,918	18,047,299	27,243,283	12,221,572	12,553,867
Services, Other Oper. Exps	29,444,914	28,966,910	28,739,696	31,416,821	31,892,750	32,871,668
Capital Outlay	2,578,425	1,953,050	1,333,257	870,000	670,000	670,000
Other Outgo	2,586,440	3,206,711	3,218,385	3,060,844	3,060,844	3,060,844
Direct Support/Indirect Costs	(264,460)	(310,807)	(258,471)	(311,456)	(317,685)	(323,245)
Other - Potential Reductions - ***					(19,886,308)	(37,039,436)
TOTAL EXPENDITURES	\$ 360,801,602	\$ 384,541,130	\$ 408,011,560	\$ 421,505,543	\$ 390,317,964	\$ 390,004,220
C. EXCESS (DEFICIENCY)	\$ 8,832,614	\$ 21,461,621	\$ 18,252,280	\$ (32,276,734)	\$ 2,401,221	\$ 7,747,716

*** - Note: The Other Potential Reductions were based on the May Revise which is what the District's Adopted Budget was based on. The May Revise included a zero percent COLA and a 7.92% cut to the LCFF Revenue for a total reduction of 10%. The Final Adopted State Budget eliminates this reduction.

**Irvine Unified School District
2020-21 Budget
General Fund**

DESCRIPTION	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In	\$ 179,256	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	9,427,268	12,836,864	14,285,980	5,680,000	5,713,000	5,924,658
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	\$ (9,120,939)	\$ (12,559,791)	\$ (13,908,907)	\$ (5,302,927)	\$ (5,335,927)	\$ (5,547,585)
E. NET INCREASE (DECREASE)	(288,326)	8,901,830	4,343,373	(37,579,661)	(2,934,706)	2,200,131
F. FUND BALANCE						
Beginning Balance, July 1,	\$ 58,002,621	\$ 57,714,295	\$ 66,616,125	\$ 70,959,498	\$ 33,379,837	\$ 30,445,131
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	58,002,621	57,714,295	66,616,125	70,959,498	33,379,837	30,445,131
Ending Balance, June 30,	<u>\$ 57,714,295</u>	<u>\$ 66,616,125</u>	<u>\$ 70,959,498</u>	<u>\$ 33,379,837</u>	<u>\$ 30,445,131</u>	<u>\$ 32,645,262</u>
Components of Ending Fund Balance						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	273,049	159,860	231,901	200,000	200,000	200,000
Prepaid Expenses	41,479	300,624	23,813	0	0	0
Economic Uncertainties	7,405,000	7,948,000	8,446,000	8,544,000	8,318,346	8,659,367
%	2.05%	2.07%	2.07%	2.03%	2.13%	2.22%
Restricted Ending Fund Balance	13,704,404	19,892,469	17,504,303	5,641,473	7,265,969	9,125,078
Board Assigned/Unassigned	36,140,364	38,165,172	44,603,482	18,844,365	14,510,817	14,510,818

**Irvine Unified School District
2020-21 Budget
Unrestricted**

DESCRIPTION	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
A. REVENUES						
LCFF Sources	\$ 278,250,042	\$ 306,015,893	\$ 323,720,873	\$ 300,741,882	\$ 305,034,638	\$ 308,471,837
Federal Revenues	382,226	492,167	301,413	250,000	150,000	150,000
Other State Revenues	11,558,609	13,636,768	9,398,622	7,128,703	7,194,792	7,298,127
Other Local Revenue	13,901,399	11,379,328	11,743,852	10,182,372	10,430,122	10,687,782
TOTAL REVENUES	\$ 304,092,276	\$ 331,524,155	\$ 345,164,761	\$ 318,302,957	\$ 322,809,552	\$ 326,607,746
B. EXPENDITURES						
Certificated Salaries	130,992,535	137,745,129	144,449,871	147,896,635	151,133,569	154,815,383
Classified Salaries	36,096,154	38,095,797	39,358,166	41,933,479	42,260,674	43,444,241
Employee Benefits	52,300,659	57,414,598	62,477,611	60,539,677	62,076,113	67,688,240
Books and Supplies	8,220,831	13,065,460	6,855,727	8,492,908	7,035,836	7,218,999
Services, Other Oper. Exps	17,580,315	18,541,800	17,328,334	18,152,409	20,496,542	21,244,719
Capital Outlay	367,328	294,061	439,071	220,000	20,000	20,000
Other Outgo	1,555,667	1,697,140	1,608,932	1,660,844	1,660,844	1,660,844
Direct Support/Indirect Costs	(2,162,748)	(2,384,509)	(2,340,333)	(2,477,549)	(2,670,227)	(2,808,272)
Other - Potential Reductions					(19,886,308)	(37,039,436)
TOTAL EXPENDITURES	\$ 244,950,742	\$ 264,469,477	\$ 270,177,378	\$ 276,418,403	\$ 262,127,043	\$ 256,244,718
C. EXCESS (DEFICIENCY)	\$ 59,141,535	\$ 67,054,678	\$ 74,987,382	\$ 41,884,554	\$ 60,682,509	\$ 70,363,028

**Irvine Unified School District
2020-21 Budget
Unrestricted**

DESCRIPTION	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$ 179,256	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	7,327,268	4,290,245	5,448,093	2,930,000	2,963,000	3,174,658
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	(52,208,945)	(60,327,741)	(63,184,822)	(65,048,458)	(62,655,784)	(67,224,421)
Total Other Sources/Uses	\$ (59,229,884)	\$ (64,340,913)	\$ (68,255,843)	\$ (67,601,385)	\$ (65,241,711)	\$ (70,022,006)
<u>E. NET INCREASE (DECREASE)</u>	(88,349)	2,713,764	6,731,540	(25,716,831)	(4,559,202)	341,022
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	44,098,241	44,009,892	46,723,656	53,455,196	27,738,365	23,179,163
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	44,098,241	44,009,892	46,723,656	53,455,196	27,738,365	23,179,163
Ending Balance, June 30,	<u>\$ 44,009,892</u>	<u>\$ 46,723,656</u>	<u>\$ 53,455,196</u>	<u>\$ 27,738,365</u>	<u>\$ 23,179,163</u>	<u>\$ 23,520,185</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	273,049	159,860	231,901	200,000	200,000	200,000
Prepaid Expenses	41,479	300,624	23,813	0	0	0
Economic Uncertainties	7,405,000	7,948,000	8,446,000	8,544,000	8,318,346	8,659,367
Board Assigned/Unassigned	36,140,364	38,165,172	44,603,482	18,844,365	14,510,817	14,510,818

**Irvine Unified School District
2020-21 Budget
Restricted**

DESCRIPTION	2017-18 Actuals	2018-19 Projected	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
A. REVENUES						
LCFF Sources	\$ 3,598,759.00	\$ 6,045,391.00	\$ 4,736,171.00	\$ -	\$ -	\$ -
Federal Revenues	11,127,318	11,582,861	11,111,858	13,998,153	12,089,148	12,237,047
Other State Revenues	34,720,382	34,970,821	42,750,993	46,537,785	47,430,571	48,517,229
Other Local Revenue	16,095,481	21,879,522	22,500,057	10,389,914	10,389,914	10,389,914
TOTAL REVENUES	\$ 65,541,940	\$ 74,478,596	\$ 81,099,080	\$ 70,925,852	\$ 69,909,633	\$ 71,144,190
B. EXPENDITURES						
Certificated Salaries	35,376,116	35,734,392	37,624,230	38,413,605	36,165,236	37,416,372
Classified Salaries	25,284,753	26,941,036	28,992,384	30,174,744	30,617,132	32,007,174
Employee Benefits	31,088,249	34,946,395	44,029,132	40,267,911	40,424,067	42,839,112
Books and Supplies	7,096,987	6,782,458	11,191,572	18,750,375	5,185,736	5,334,868
Services, Other Oper. Exps	11,864,599	10,425,111	11,411,362	13,264,412	11,396,208	11,626,949
Capital Outlay	2,211,096	1,658,989	894,186	650,000	650,000	650,000
Other Outgo	1,030,773	1,509,570	1,609,454	1,400,000	1,400,000	1,400,000
Direct Support/Indirect Costs	1,898,288	2,073,702	2,081,862	2,166,093	2,352,542	2,485,027
TOTAL EXPENDITURES	\$ 115,850,861	\$ 120,071,653	\$ 137,834,182	\$ 145,087,140	\$ 128,190,921	\$ 133,759,502
C. EXCESS (DEFICIENCY)	\$ (50,308,921)	\$ (45,593,057)	\$ (56,735,102)	\$ (74,161,288)	\$ (58,281,288)	\$ (62,615,312)

**Irvine Unified School District
2020-21 Budget
Restricted**

DESCRIPTION	2017-18 Actuals	2018-19 Projected	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	2,100,000	8,546,619	8,837,887	2,750,000	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	52,208,945	60,327,741	63,184,822	65,048,458	62,655,784	67,224,421
Total Other Sources/Uses	\$ 50,108,945	\$ 51,781,122	\$ 54,346,936	\$ 62,298,458	\$ 59,905,784	\$ 64,474,421
<u>E. NET INCREASE (DECREASE)</u>	(199,976)	6,188,066	(2,388,166)	(11,862,830)	1,624,496	1,859,109
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	13,904,380	13,704,404	19,892,469	17,504,303	5,641,473	7,265,969
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	13,904,380	13,704,404	19,892,469	17,504,303	5,641,473	7,265,969
Ending Balance, June 30,	<u>\$ 13,704,404</u>	<u>\$ 19,892,469</u>	<u>\$ 17,504,303</u>	<u>\$ 5,641,473</u>	<u>\$ 7,265,969</u>	<u>\$ 9,125,078</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 2019-20			2020-21 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	444,197	444,197	0	391,896	391,896
TOTAL REVENUES	0	444,197	444,197	0	391,896	391,896
B. EXPENDITURES						
Certificated Salaries	0	186,191	186,191	0	200,000	200,000
Classified Salaries	0	109,475	109,475	0	128,018	128,018
Employee Benefits	0	83,119	83,119	0	101,824	101,824
Books and Supplies	0	14,530	14,530	0	28,000	28,000
Services, Other Oper. Exps	0	9,788	9,788	0	19,478	19,478
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	11,247	11,247	0	13,644	13,644
TOTAL EXPENDITURES	0	414,350	414,350	0	490,964	490,964
C. EXCESS (DEFICIENCY)	0	29,846	29,846	0	(99,068)	(99,068)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	29,846	29,846	0	(99,068)	(99,068)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	94,853	94,853	0	124,699	124,699
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	94,853	94,853	0	124,699	124,699
Ending Balance, June 30,	<u>0</u>	<u>124,699</u>	<u>124,699</u>	<u>0</u>	<u>25,631</u>	<u>25,631</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	954,006	954,006	0	949,500	949,500
Other State Revenues	0	1,578	1,578	0	0	0
Other Local Revenues	0	428,722	428,722	0	655,500	655,500
TOTAL REVENUES	0	1,384,306	1,384,306	0	1,605,000	1,605,000
B. EXPENDITURES						
Certificated Salaries	0	175,246	175,246	0	116,240	116,240
Classified Salaries	0	863,304	863,304	0	1,035,816	1,035,816
Employee Benefits	0	427,041	427,041	0	481,088	481,088
Books and Supplies	0	59,205	59,205	0	46,420	46,420
Services, Other Oper. Exps	0	9,795	9,795	0	4,879	4,879
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	25,465	25,465	0	20,557	20,557
TOTAL EXPENDITURES	0	1,560,056	1,560,056	0	1,705,000	1,705,000
C. EXCESS (DEFICIENCY)	0	(175,750)	(175,750)	0	(100,000)	(100,000)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	55,717	55,717	0	100,000	100,000
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	55,717	55,717	0	100,000	100,000
E. NET INCREASE (DECREASE)	0	(120,034)	(120,034)	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	251,306	251,306	0	131,273	131,273
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	251,306	251,306	0	131,273	131,273
Ending Balance, June 30,	<u>0</u>	<u>131,273</u>	<u>131,273</u>	<u>0</u>	<u>131,273</u>	<u>131,273</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	3,811,136	3,811,136	0	3,527,982	3,527,982
Other State Revenues	0	269,100	269,100	0	248,440	248,440
Other Local Revenues	0	5,006,869	5,006,869	0	7,216,418	7,216,418
TOTAL REVENUES	0	9,087,105	9,087,105	0	10,992,840	10,992,840
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	3,507,084	3,507,084	0	3,562,668	3,562,668
Employee Benefits	0	1,411,130	1,411,130	0	1,392,689	1,392,689
Books and Supplies	0	4,113,898	4,113,898	0	4,687,000	4,687,000
Services, Other Oper. Exps	0	153,077	153,077	0	125,747	125,747
Capital Outlay	0	374,452	374,452	0	65,000	65,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	221,759	221,759	0	277,255	277,255
TOTAL EXPENDITURES	0	9,781,400	9,781,400	0	10,110,359	10,110,359
C. EXCESS (DEFICIENCY)	0	(694,295)	(694,295)	0	882,481	882,481

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	(694,295)	(694,295)	0	882,481	882,481
F. FUND BALANCE						
Beginning Balance, July 1,	0	2,419,711	2,419,711	0	1,725,416	1,725,416
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	2,419,711	2,419,711	0	1,725,416	1,725,416
Ending Balance, June 30,	<u>0</u>	<u>1,725,416</u>	<u>1,725,416</u>	<u>0</u>	<u>2,607,897</u>	<u>2,607,897</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	52,589	52,589	0	30,000	30,000
TOTAL REVENUES	0	52,589	52,589	0	30,000	30,000
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	10,321	10,321	0	0	0
Services, Other Oper. Exps	0	993,255	993,255	0	80,989	80,989
Capital Outlay	0	2,404,691	2,404,691	0	1,097,059	1,097,059
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,408,267	3,408,267	0	1,178,048	1,178,048
C. EXCESS (DEFICIENCY)	0	(3,355,678)	(3,355,678)	0	(1,148,048)	(1,148,048)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	1,500,000	1,500,000	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	1,500,000	1,500,000	0	750,000	750,000
E. NET INCREASE (DECREASE)	0	(1,855,678)	(1,855,678)	0	(398,048)	(398,048)
F. FUND BALANCE						
Beginning Balance, July 1,	0	3,117,924	3,117,924	0	1,262,245	1,262,245
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,117,924	3,117,924	0	1,262,245	1,262,245
Ending Balance, June 30,	<u>0</u>	<u>1,262,245</u>	<u>1,262,245</u>	<u>0</u>	<u>864,197</u>	<u>864,197</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	485,263	485,263	0	185,068	185,068
TOTAL REVENUES	0	485,263	485,263	0	185,068	185,068
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	2,799	2,799	0	6,000	6,000
Services, Other Oper. Exps	0	165,015	165,015	0	97,471	97,471
Capital Outlay	0	41,845,389	41,845,389	0	18,155,699	18,155,699
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	42,013,203	42,013,203	0	18,259,170	18,259,170
C. EXCESS (DEFICIENCY)	0	(41,527,939)	(41,527,939)	0	(18,074,102)	(18,074,102)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	15,894,607	15,894,607	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	23,000,000	23,000,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	15,894,607	15,894,607	0	23,000,000	23,000,000
E. NET INCREASE (DECREASE)	0	(25,633,332)	(25,633,332)	0	4,925,898	4,925,898
F. FUND BALANCE						
Beginning Balance, July 1,	0	31,757,646	31,757,646	0	6,124,313	6,124,313
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	31,757,646	31,757,646	0	6,124,313	6,124,313
Ending Balance, June 30,	<u>0</u>	<u>6,124,313</u>	<u>6,124,313</u>	<u>0</u>	<u>11,050,211</u>	<u>11,050,211</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	1,694,359	1,694,359	0	671,300	671,300
TOTAL REVENUES	0	1,694,359	1,694,359	0	671,300	671,300
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	2,237	2,237	0	15,000	15,000
Services, Other Oper. Exps	0	675,110	675,110	0	254,391	254,391
Capital Outlay	0	143,526	143,526	0	341,026	341,026
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	820,873	820,873	0	610,417	610,417
C. EXCESS (DEFICIENCY)	0	873,486	873,486	0	60,883	60,883

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	65,245	65,245	0	0	0
Interfund Trfs Out	0	(12,441,539)	(12,441,539)	0	(365,825)	(365,825)
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	(12,376,294)	(12,376,294)	0	(365,825)	(365,825)
<u>E. NET INCREASE (DECREASE)</u>	0	(11,502,809)	(11,502,809)	0	(304,942)	(304,942)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	22,853,236	22,853,236	0	11,350,427	11,350,427
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	22,853,236	22,853,236	0	11,350,427	11,350,427
Ending Balance, June 30,	<u>0</u>	<u>11,350,427</u>	<u>11,350,427</u>	<u>0</u>	<u>11,045,485</u>	<u>11,045,485</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	199,763,011	199,763,011	0	90,272,042	90,272,042
Other Local Revenues	0	2,628,221	2,628,221	0	2,673,000	2,673,000
TOTAL REVENUES	0	202,391,232	202,391,232	0	92,945,042	92,945,042
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	2,067	2,067	0	0	0
Services, Other Oper. Exps	0	103,340,547	103,340,547	0	41,467,337	41,467,337
Capital Outlay	0	3,664,482	3,664,482	0	1,014,704	1,014,704
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	107,007,095	107,007,095	0	42,482,041	42,482,041
C. EXCESS (DEFICIENCY)	0	95,384,136	95,384,136	0	50,463,001	50,463,001

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	5,886,525	5,886,525	0	733,060	733,060
Interfund Trfs Out	0	(3,439,400)	(3,439,400)	0	0	0
Other Sources	0	(853)	(853)	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	2,446,273	2,446,273	0	733,060	733,060
<u>E. NET INCREASE (DECREASE)</u>	0	97,830,409	97,830,409	0	51,196,061	51,196,061
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	81,275,816	81,275,816	0	179,106,225	179,106,225
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	81,275,816	81,275,816	0	179,106,225	179,106,225
Ending Balance, June 30,	<u>0</u>	<u>179,106,225</u>	<u>179,106,225</u>	<u>0</u>	<u>230,302,286</u>	<u>230,302,286</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	485,166	485,166	0	426,000	426,000
TOTAL REVENUES	0	485,166	485,166	0	426,000	426,000
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	188	188	0	0	0
Services, Other Oper. Exps	0	573,281	573,281	0	122,576	122,576
Capital Outlay	0	860,292	860,292	0	2,305,160	2,305,160
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,433,761	1,433,761	0	2,427,736	2,427,736
C. EXCESS (DEFICIENCY)	0	(948,594)	(948,594)	0	(2,001,736)	(2,001,736)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	8,337,887	8,337,887	0	3,000,000	3,000,000
Interfund Trfs Out	0	(643,875)	(643,875)	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	7,694,012	7,694,012	0	3,000,000	3,000,000
E. NET INCREASE (DECREASE)	0	6,745,417	6,745,417	0	998,264	998,264
F. FUND BALANCE						
Beginning Balance, July 1,	0	25,002,628	25,002,628	0	31,748,045	31,748,045
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	25,002,628	25,002,628	0	31,748,045	31,748,045
Ending Balance, June 30,	<u>0</u>	<u>31,748,045</u>	<u>31,748,045</u>	<u>0</u>	<u>32,746,309</u>	<u>32,746,309</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	1,077,424	1,077,424	0	1,370,199	1,370,199
TOTAL REVENUES	0	1,077,424	1,077,424	0	1,370,199	1,370,199
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	43,469	43,469	0	30,771	30,771
Services, Other Oper. Exps	0	1,326,812	1,326,812	0	495,752	495,752
Capital Outlay	0	3,800	3,800	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,374,080	1,374,080	0	526,523	526,523
C. EXCESS (DEFICIENCY)	0	(296,655)	(296,655)	0	843,676	843,676

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	(5,321,563)	(5,321,563)	0	(367,235)	(367,235)
Other Sources	0	214,272,798	214,272,798	0		0
Other Uses	0	(203,349,184)	(203,349,184)	0	(98,000,000)	(98,000,000)
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	5,602,050	5,602,050	0	(98,367,235)	(98,367,235)
E. NET INCREASE (DECREASE)	0	5,305,395	5,305,395	0	(97,523,559)	(97,523,559)
F. FUND BALANCE						
Beginning Balance, July 1,	0	93,723,139	93,723,139	0	99,028,534	99,028,534
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	93,723,139	93,723,139	0	99,028,534	99,028,534
Ending Balance, June 30,	<u>0</u>	<u>99,028,534</u>	<u>99,028,534</u>	<u>0</u>	<u>1,504,975</u>	<u>1,504,975</u>

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

DRAFT

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	8,200,716	8,200,716	0	8,839,152	8,839,152
TOTAL REVENUES	0	8,200,716	8,200,716	0	8,839,152	8,839,152
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	10,468,694	10,468,694	0	9,876,194	9,876,194
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	10,468,694	10,468,694	0	9,876,194	9,876,194
C. EXCESS (DEFICIENCY)	0	(2,267,978)	(2,267,978)	0	(1,037,042)	(1,037,042)

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

DRAFT

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. <u>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
E. NET INCREASE (DECREASE)	0	(2,267,978)	(2,267,978)	0	(1,037,042)	(1,037,042)
F. <u>FUND BALANCE</u>						
Beginning Balance, July 1,	0	9,857,755	9,857,755	0	7,621,336	7,621,336
Audit Adjustments/Restatements	0	31,559	31,559	0	0	0
Net Beginning Balance	0	9,889,314	9,889,314	0	7,621,336	7,621,336
Ending Balance, June 30,	<u>0</u>	<u>7,621,336</u>	<u>7,621,336</u>	<u>0</u>	<u>6,584,294</u>	<u>6,584,294</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	26,416,394	26,416,394	0	26,843,194	26,843,194
TOTAL REVENUES	0	26,416,394	26,416,394	0	26,843,194	26,843,194
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	222,792,507	222,792,507	0	118,892,662	118,892,662
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	222,792,507	222,792,507	0	118,892,662	118,892,662
C. EXCESS (DEFICIENCY)	0	(196,376,113)	(196,376,113)	0	(92,049,468)	(92,049,468)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	199,116,174	199,116,174	0	98,000,000	98,000,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	199,116,174	199,116,174	0	98,000,000	98,000,000
E. NET INCREASE (DECREASE)	0	2,740,061	2,740,061	0	5,950,532	5,950,532
F. FUND BALANCE						
Beginning Balance, July 1,	0	32,772,466	32,772,466	0	35,512,527	35,512,527
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	32,772,466	32,772,466	0	35,512,527	35,512,527
Ending Balance, June 30,	<u>0</u>	<u>35,512,527</u>	<u>35,512,527</u>	<u>0</u>	<u>41,463,059</u>	<u>41,463,059</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	5,719,487	5,719,487	0	500,000	500,000
TOTAL REVENUES	0	5,719,487	5,719,487	0	500,000	500,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	113,243	113,243	0	113,951	113,951
Employee Benefits	0	44,709	44,709	0	47,098	47,098
Books and Supplies	0	5,073	5,073	0	12,000	12,000
Services, Other Oper. Exps	0	1,259,194	1,259,194	0	1,928,345	1,928,345
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	1,422,219	1,422,219	0	2,101,394	2,101,394
C. EXCESS (DEFICIENCY)						
EXCESS (DEFICIENCY)	0	4,297,269	4,297,269	0	(1,601,394)	(1,601,394)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	(250,000)	(250,000)	0	(250,000)	(250,000)
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	(250,000)	250,000	0	(250,000)	(250,000)
<u>E. NET INCREASE (DECREASE)</u>	0	4,047,269	4,547,269	0	(1,851,394)	(1,851,394)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	27,165,971	27,165,971	0	31,213,239	31,213,239
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	27,165,971	27,165,971	0	31,213,239	31,213,239
Ending Balance, June 30,	<u>0</u>	<u>31,213,239</u>	<u>31,213,239</u>	<u>0</u>	<u>29,361,845</u>	<u>29,361,845</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	35,180,309	35,180,309	0	35,092,272	35,092,272
TOTAL REVENUES	0	35,180,309	35,180,309	0	35,092,272	35,092,272
B. EXPENDITURES						
Certificated Salaries	0	480	480	0	0	0
Classified Salaries	0	160,457	160,457	0	158,486	158,486
Employee Benefits	0	58,362	58,362	0	59,397	59,397
Books and Supplies	0	2,257	2,257	0	3,600	3,600
Services, Other Oper. Exps	0	35,675,191	35,675,191	0	36,700,140	36,700,140
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	35,896,747	35,896,747	0	36,921,623	36,921,623
C. EXCESS (DEFICIENCY)	0	(716,438)	(716,438)	0	(1,829,351)	(1,829,351)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	2,000,000	2,000,000	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	2,000,000	2,000,000	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	1,283,562	1,283,562	0	(1,829,351)	(1,829,351)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	4,200,738	4,200,738	0	5,484,300	5,484,300
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,200,738	4,200,738	0	5,484,300	5,484,300
Ending Balance, June 30,	<u>0</u>	<u>5,484,300</u>	<u>5,484,300</u>	<u>0</u>	<u>3,654,949</u>	<u>3,654,949</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	103,694	103,694	0	75,000	75,000
TOTAL REVENUES	0	103,694	103,694	0	75,000	75,000
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	3,123	3,123	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	3,123	3,123	0	3,200	3,200
C. EXCESS (DEFICIENCY)	0	100,571	100,571	0	71,800	71,800

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	100,571	100,571	0	71,800	71,800
F. FUND BALANCE						
Beginning Balance, July 1,	0	5,310,839	5,310,839	0	5,411,410	5,411,410
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,310,839	5,310,839	0	5,411,410	5,411,410
Ending Balance, June 30,	<u>0</u>	<u>5,411,410</u>	<u>5,411,410</u>	<u>0</u>	<u>5,483,210</u>	<u>5,483,210</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 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	4,679	4,679	0	3,000	3,000
TOTAL REVENUES	0	4,679	4,679	0	3,000	3,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	64,153	64,153	0	63,772	63,772
Employee Benefits	0	22,741	22,741	0	22,893	22,893
Books and Supplies	0	345	345	0	4,608	4,608
Services, Other Oper. Exps	0	2,309,816	2,309,816	0	2,181,727	2,181,727
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	2,397,055	2,397,055	0	2,273,000	2,273,000
C. EXCESS (DEFICIENCY)	0	(2,392,377)	(2,392,377)	0	(2,270,000)	(2,270,000)

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

DESCRIPTION	UNAUDITED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	2,392,377	2,392,377	0	2,270,000	2,270,000
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	2,392,377	2,392,377	0	2,270,000	2,270,000
<u>E. NET INCREASE (DECREASE)</u>	0	0	0	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	0	0	0	0	0
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	0	0	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
tab placeholder

Appendix A – IUSD Fingertip Facts 19/20
Tab Placeholder

Irvine Unified School District

Appendix A – Fingertip Facts

2019-20

Number of regular students (ADA) including NPS and COE	35,088	Number of students entering Kindergarten	2,791
Number of school sites	41	Number of students graduating from the 8 th grade	2,530
Number of elementary schools	24	Number of students graduating from the 12 th grade	2,447
Number of K-8 schools	4		
Number of middle schools	6	Certificated (non-management) full-time equivalent (FTE) positions	1,674
Number of high schools, including continuation and independent study	7	Classified (non-management) FTE positions	1,341
Number of adult schools	1	Management, supervisor, and confidential FTE positions	269
		Average Classroom Teacher Compensation	\$118,170
Staff Allocations		Average district contribution for employee health and welfare benefits	\$11,015
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	30.5 to 1	Grades 1-3	50,400
		Grades 4-6	54,000
Total General Fund income and sources (in millions)	\$426.6	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$422.3	Grades 9-12	64,800
General Fund revenue per ADA	\$12,159	California State Lottery Income (in millions)	\$7.6
General Fund expenditures per ADA	\$12,036	Lottery income as a percentage of income	1.8%

Appendix B – Cycle of Budget Changes
Tab Placeholder

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
Tab Placeholder

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.
Tab Placeholder

Appendix D
A Historical Perspective on Budget Reductions & Augmentations

Over the years, Irvine Unified School District 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

- LCFE
 - \$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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

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

2020-2021

- LCFF
 - \$33.0 Million reduction in funding
 - *Governor's Final Adopted State Budget eliminates this reduction*
- Increase in staffing to support the increase in enrollment
- Create a positive school climate and system of supports for student personal and academic growth
 - Summer school programs
 - Mental health and wellness (project success/guidance assistants, elementary resource specialists)
 - Materials and staff targeting English learner, low income and foster youth
 - Student support to meet new graduation requirements
 - \$2.3 Million one-time, \$0.4 Million on-going, \$0.3 Million from other funding sources
- Ensure all students attain proficiency in the state standards through access to rigorous and relevant learning tools, resources and skills for all staff and students
 - Professional learning communities (facilitator coaches)
 - TOSA's and mentors (curriculum, special education, education technology)
 - Technology programs (computer matching, tech maintenance fund)
 - Art, music and science programs (elementary art 1-3 teachers, instrument inventory)
 - Elementary PE and secondary athletic program support (elementary PE paraprofessionals, coaching positions)
 - \$3.5 Million one-time, \$1.6 Million on-going, \$0.3 Million from other funding sources
- Address barriers limiting student participation in programs and provide equity in allocation of resources
 - Class size reduction
 - Direct site support: resources and staff
 - Quality school facilities (innovative furniture, classroom sound systems)
 - Career technical education (CTE) program support
 - Blended online learning support
 - \$2.6 Million one-time, \$0.4 Million on-going

Appendix E – Glossary of Common Sch. Fin. Terms
Tab Placeholder

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>

