

Irvine Unified School District

ADOPTED BUDGET

2023-24



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Irvine Unified School District

Acknowledgements

With the implementation of the Local Control Funding Formula (LCFF) and the accompanying Local Control Accountability Plan (LCAP), education funding continues to transition. It is no easy task to translate the complicated world of education finance into a document that is comprehensive and understandable. With this in mind, it is important that staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating the 2023-24 budget document.

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- Penny Larsen, Coordinator, Fiscal Support Services
- Jennifer Payton, Confidential Assistant, Business Services
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- Lauren McKinney, Financial Analyst
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- California Department of Education (CDE)
- California Department of Finance (DOF)



2023-2024 School Year

Dear Irvine Unified School District Community,

Since Irvine residents voted to unify our school district more than 50 years ago, the Irvine Unified School District (IUSD) has focused our budget on supporting achievement and preparing students for their futures, with a lens on developing the whole child to meet our student's diverse needs. Through careful planning and key stakeholder feedback, we continue the District's long-standing tradition of excellence 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 state and nation. Our successes are due to the "US" at the center of IUSD, which includes the exceptional leadership of the IUSD Board of Education, the strategic planning of our administrative team, thoughtful collaboration with our employees, our engaged students and outstanding support from our parents and community partners. Through these vital partnerships, 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 quality 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 2023-2024 budget is reflective of our students' unique needs as we prepare them for college, career and life beyond IUSD. We have also carefully looked ahead to ensure we are being strategic in an effort to sustain quality educational programs and services in an ever-fluctuating state economy.

IUSD will continue to protect the public's investment in our students and the many dedicated administrators, teachers and staff, 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 / JEFF KIM / KATIE McEWEN / CYRIL YU

TERRY L. WALKER, Superintendent of Schools

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

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Reflects information as of the 2022-23 Unaudited Actuals & the 2023-24 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

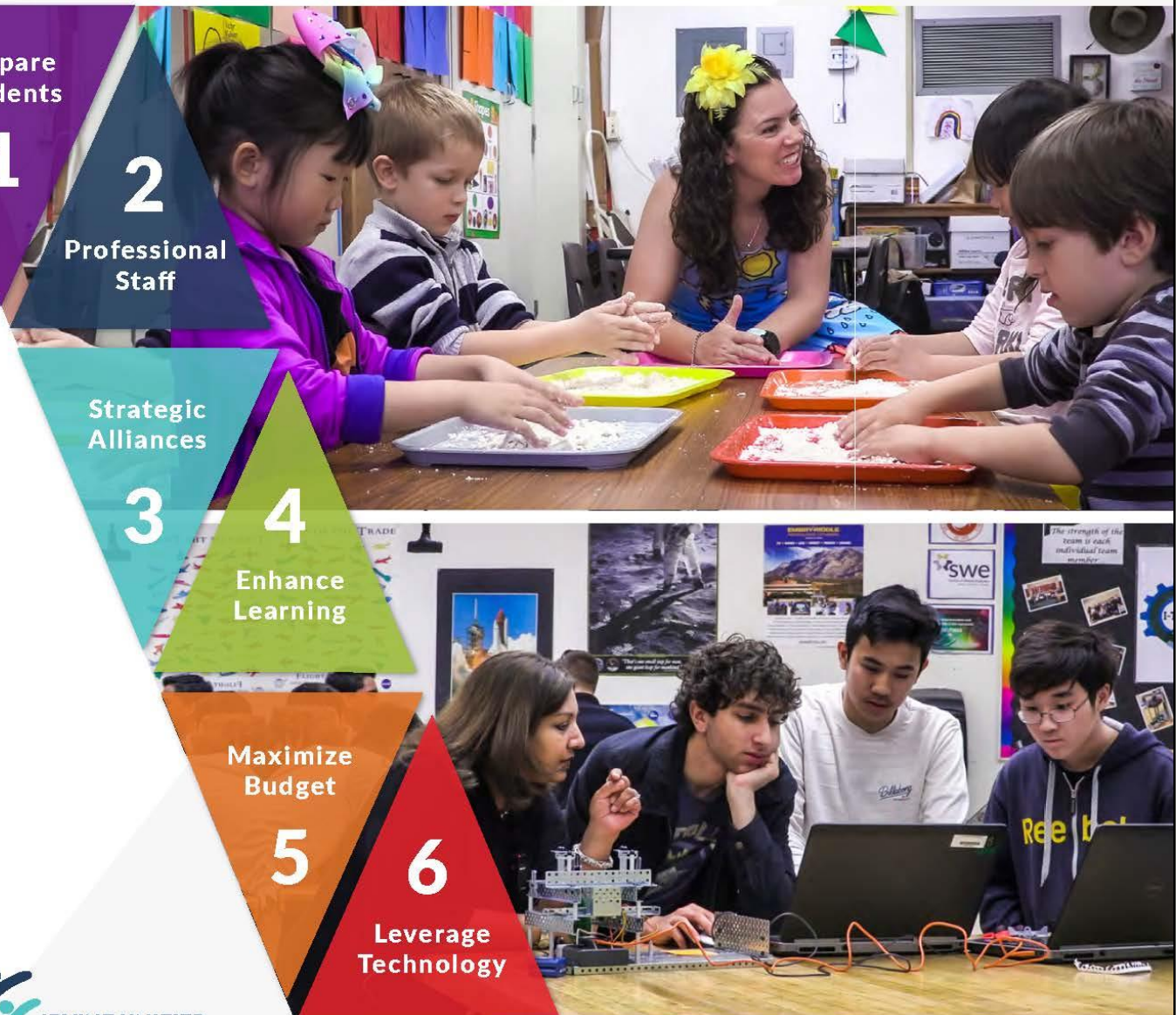
5

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).

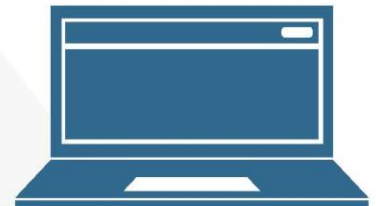
- Strategy 1** - Explore opportunities and support legislation to maximize adequacy and enhance funding opportunities, including alternate sources of funds as well as grants that align with our goals and objectives (iusd.org/legislative-priorities).
- Strategy 2** - Manage and maximize limited resources 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.”*

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

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

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II. State Budget
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State Budget

Irvine Unified School District (IUSD) 2023-24 Budget Development Process

Throughout the year, IUSD updates financial projections and develops budgets and multiyear projections based on the release of the Governor's State Budget proposals. This process typically begins in January with the release of the Governor's initial budget proposal and is modified with the release of the Governor's May Revise proposal and the Final State Adopted Budget. Summarized below are highlights of the Governor's various 2023-24 State Budget proposals with the corresponding financial impacts to IUSD's budget development throughout the year.

Governor's January 2022-23 Budget Proposal

On January 10, 2023 Governor Newsom released his initial 2023-24 State Budget proposal and while the Governor forecast a state overall budget deficit of \$22.5 billion, the news was relatively positive for K-12 education. Proposition 98, which provides a minimum funding guarantee for K-12 and Community Colleges, is set to be funded under Test 1 in 2023-24. Test 1 guarantees funding of approximately 40% of state general fund revenues plus property taxes. The Proposition 98 minimum guarantee for 2023-24 was forecast at \$108.8 billion representing a decrease of approximately \$1.5 billion from what was projected in the 2022-23 State Budget Act.

This reduction was anticipated due to lower than forecast state general fund revenues collected in the current year, driving down the actual Proposition 98 minimum guarantee in 2022-23. Although the 2022-23 Proposition 98 minimum guarantee was reduced, no current year reductions have been proposed. Citing formula driven reductions in deposits to the Proposition 98 Rainy Day Fund, one-time solutions and other adjustments, the Governor's proposal includes a year-over-year increase in available Proposition 98 funding of \$5.9 billion.

Local Control Funding Formula (LCFF):

The Governor's proposal provided approximately \$6.2 billion in a combination of ongoing and one-time Proposition 98 funding to fully fund the estimated statutory Cost-of-Living Adjustment (COLA) of 8.13% in 2023-24. Driven by inflation, this represents the largest statutory COLA school districts have received since 1979.

The projected year-over-year increase for IUSD is projected at approximately \$921 per Average Daily Attendance (ADA) or approximately \$37 million. This increase will be used to offset ongoing increases in expenses for pension costs, special education growth, step and column, and growth.

The Governor's proposal continued an emphasis on further addressing the perceived inequities in the funding associated with the disadvantaged student population.

Disadvantaged students within the LCFF are categorized as those students qualifying for free and reduced meals (low-income), foster youths and English Language Learners (ELL).



State Budget

Although the LCFF currently includes a concentration grant augmentation of 65% of LCFF base funding for districts with disadvantaged student populations at or exceeding 55% of enrollment, the Governor's proposal included an augmentation of \$300 million in ongoing funding to provide an equity multiplier as an add-on to the LCFF.

The funding for the equity multiplier will be based on school-site eligibility using a "more targeted methodology than the existing concentration and supplemental grant eligibility."

Special Education Funding Augmentation:

The Governor's proposal included approximately \$669 million in ongoing resources to fully fund the 8.13% COLA for Special Education and all other categorical funding.

One-Time Discretionary Block Grant for Arts, Music and Instructional Materials:

The 2022-23 Final State Budget included approximately \$3.6 billion for a Discretionary Block Grant. As mentioned previously, the Governor's proposal included some one-time solutions to fully fund the COLA for the LCFF and Categorical Programs.

The Governor's proposal included a reduction to the Discretionary Block Grant for Arts, Music and Instructional Materials of approximately \$1.2 billion or 34%.

IUSD was originally targeted to receive approximately \$23 million in 2022-23. Assuming the formula for distribution is not changed, IUSD will now receive approximately \$15 million or a reduction of approximately \$8 million.

Facilities:

Among the Governor's other one-time budget solutions included the deferment of the 2023-24 planned \$550 million in facilities funding to support the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant included in the 2022-23 Final State Budget.

The Governor is also proposing a decrease of \$100 million in General Fund for the School Facility Program, decreasing the planned allocation in 2023-24 from \$2.1 billion to \$2.0 billion.

State Budget



2023-24 Governor's May Revise Proposal

On May 12, 2023 Governor Newsom released the May Revision to his 2023-24 January State Budget proposal and the overall results were mixed for K-12 education. Citing reductions in revenue collections in 2021-22, 2022-23 and 2023-24 beyond what was anticipated in the Governor's January Budget proposal, the Proposition 98 guarantee is reduced by approximately \$2 billion. The estimated 2023-24 Proposition 98 guarantee was projected at \$108.8 billion in the Governor's January Budget proposal and is now forecast at \$106.8 billion in the May Revise.

As mentioned the results for K-12 are mixed. The May Revise includes funding to support the full statutory Cost-of-Living-Adjustment (COLA) which has increased from the Governor's January Budget proposal from 8.13% to 8.22%. The increased COLA will be applied to the Local Control Funding Formula (LCFF) and most categorical programs. Due to the decline in the Proposition 98 guarantee, the May Revise proposed to fund a portion of the ongoing COLA by making further significant reductions to the one-time Arts, Music and Instructional Materials Discretionary Block Grant and now proposed reductions to the one-time Learning Recovery Emergency Block Grant. Thus, the May Revise continues to include one-time resources to fund an ongoing COLA. These grants were originally approved and included in the Final 2022-23 State Budget with funding allocated in the current and subsequent year.

Local Control Funding Formula (LCFF):

The May Revise provides approximately \$6.1 billion in a combination of ongoing and one-time Proposition 98 funding to fully fund the estimated statutory COLA of 8.22% in 2023-24. Driven by inflation, this represents the largest statutory COLA districts have received since 1979.

The projected year-over-year increase for IUSD is approximately \$904 per Average Daily Attendance (ADA) or approximately \$33 million. Although the COLA has increased, the overall year over year increase has been reduced from prior projections due to the projected loss of approximately 200 ADA to the Irvine Chinese Immersion Academy in 2023-24.

Although the LCFF currently includes a concentration grant augmentation of 65% of LCFF base funding for districts with disadvantaged student populations at or exceeding 55% of enrollment, the May Revise maintained an additional \$300 million in ongoing funding to provide an equity multiplier as an add-on to the LCFF. The purpose of this funding is to close opportunity learning gaps to historically underserved pupils.

The funding will be based on school-site eligibility using a more targeted methodology than the existing concentration and supplemental grant eligibility.

- IUSD will not be eligible for this funding.



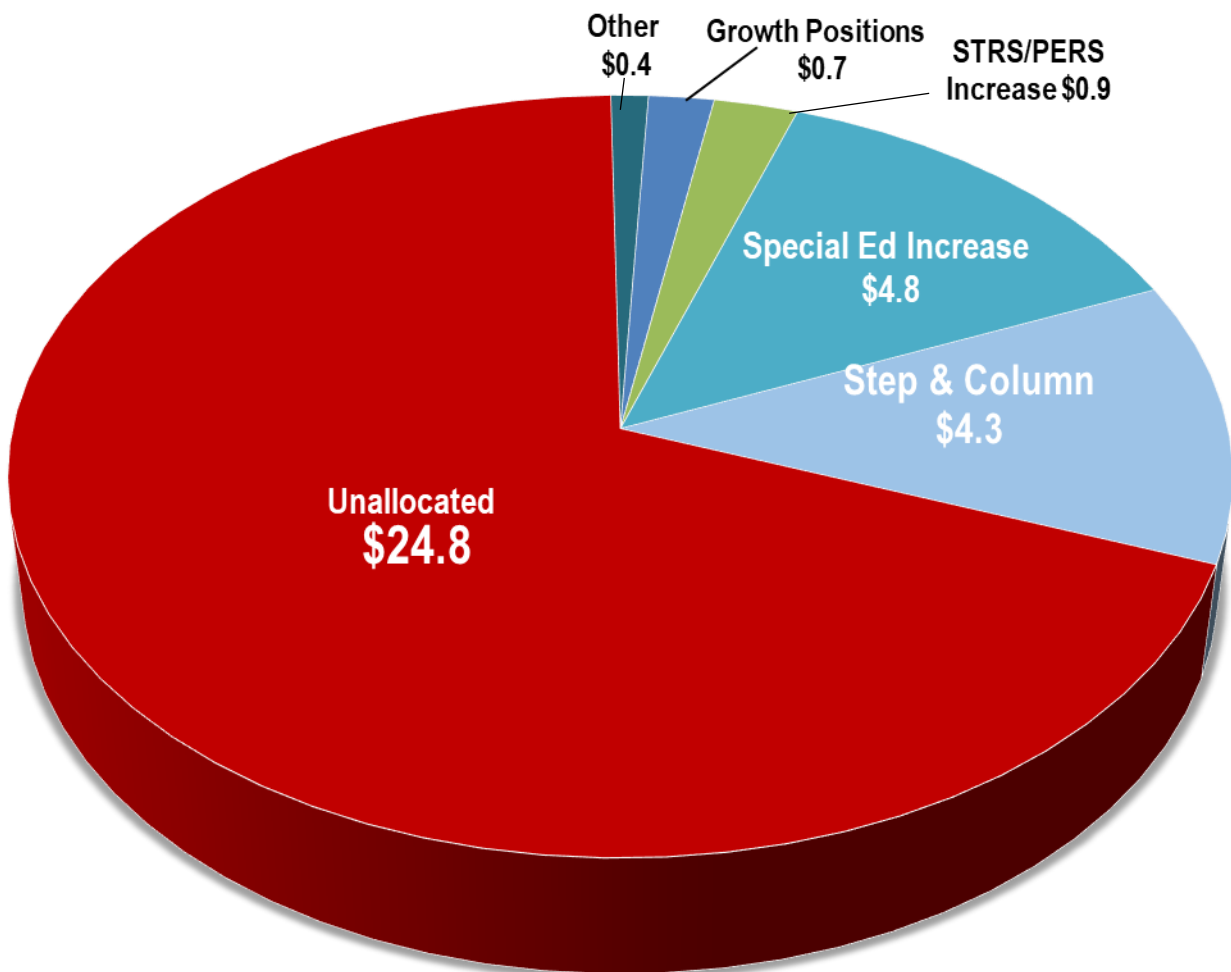
State Budget

Transportation Funding:

The 2022-23 State Budget included an ongoing add-on to support transportation. The 2023-24 May Revise continues the ongoing increase in Transportation funding of approximately \$2.9 million.

When factoring in the increase in LCFF funding, this leads to an overall ongoing increase in available funds of approximately \$35.9 million. After factoring in ongoing increases in expenses for pension costs, growth, and step and column, the COLA and ongoing increase in Transportation funding are forecast to yield approximately \$24.8 million in ongoing available funding for allocation. The chart below illustrates the utilization of additional unrestricted funding.

Utilization of Ongoing \$35.9 million increase in Unrestricted Available Resources from LCFF
(Dollars in millions)



State Budget



Special Education Funding:

The Governor's proposal includes approximately \$676 million in ongoing resources to fully fund the 8.22% COLA for Special Education and all other categorical funding.

One-Time Arts, Music and Instructional Materials Discretionary Block Grant:

The 2022-23 Final State Budget included approximately \$3.6 billion for an Arts, Music and Instructional Materials Discretionary Block Grant. As mentioned previously, the Governor's proposal included some one-time solutions to fully fund the ongoing COLA for the LCFF and Categorical Programs.

The Governor's January Budget proposal included a reduction to the Discretionary Block Grant for Arts, Music and Instructional Materials of approximately \$1.2 billion or 34%. The May Revise included an additional reduction of approximately \$600 million reducing the grant by a total of \$1.8 billion or approximately 50%.

IUSD was originally targeted to receive approximately \$23 million in 2022-23. Assuming the formula for distribution is not changed, IUSD will now receive approximately \$11.5 million, an overall reduction of approximately \$11.5 million.

This represents a loss of an additional \$3.5 million from what was projected in January.

One-Time, Learning Recovery Emergency Block Grant:

The 2022-23 Final State Budget included approximately \$7.9 billion to fund the Learning Recovery Emergency Block Grant. As mentioned previously, the Governor's proposal included some one-time solutions to fully fund the ongoing COLA for the LCFF and Categorical Programs.

Although the Governor's January Budget proposal maintained the funding for this grant, the May Revise included a reduction of \$2.5 billion or 32%.

IUSD was targeted to receive approximately \$25.8 million from this grant. Assuming the formula for distribution is not changed, IUSD will now receive approximately \$18 million representing a reduction of approximately \$7.8 million.



State Budget

Final Enacted 2022-23 State Budget

On Tuesday June 27, 2023, Governor Newsom signed the 2023-24 State Budget Act into law. As anticipated the Final Adopted 2023-24 State Budget includes an increase to Proposition 98 funding of approximately \$1.5 billion, increasing the total funding from \$106.8 billion in the May Revise to \$108.3 billion in the final budget. The Final 2023-24 State Budget restored some of the proposed cuts to the Arts, Music and Instructional Materials Discretionary Block grant and the Learning Recovery Emergency Block Grant proposed in the May Revise.

Local Control Funding Formula (LCFF):

There were no changes from the May Revise. The Final 2023-24 State Budget maintained funding to support the Statutory COLA of 8.22% and included the equity multiplier add-on.

One-Time Discretionary Block Grant for Arts, Music and Instructional Materials:

The AMIMD Block Grant was originally approved for a statewide allocation of \$3.6 billion. This was subsequently reduced by approximately 50% or \$1.8 billion at the May Revise. The Final State Adopted 2023-24 Budget includes an allocation of \$3.4 billion. While still incurring a cut from the original approved allocation, this represents a significant improvement from the May Revise.

For IUSD the original allocation was estimated at \$23 million which was reduced to approximately \$11.7 million at the May Revise and now includes an estimated allocation of \$21.7 million in the Final budget. This represents an increase of approximately \$10 million from what was forecast in the District's Adopted Budget.

One-Time, Learning Recovery Emergency Block Grant:

The LRE Block Grant was originally approved for a statewide allocation of \$7.9 billion. This was subsequently reduced by approximately 32% or \$2.5 billion at the May Revise.

The final actual reduction approved in the budget is \$1.1 billion, resulting in an actual allocation of \$6.8 billion or approximately 86% of the original calculation. For IUSD the original allocation was estimated at approximately \$25.8 million which was reduced to \$18 million at the May Revise and now includes an estimated allocation of \$22.1 million. This represents an increase of approximately \$4.1 million from what was forecast in the District's Adopted Budget.

State Budget



Irvine Unified School District 2023-24 Budget

Due to timing related to the release of the Final 2023-24 State Adopted Budget, IUSD developed the Final 2023-24 Budget based on the Governor's May Revised 2023-24 State Budget proposal. The District subsequently provided a 45-Day public budget revision on August 22, 2023 illustrating the material changes to the District's budget resulting from the Final 2023-24 State Budget.

IUSD will update the budget throughout the year to reflect changes approved in the 2023-24 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.

Highlights of IUSD's Adopted Budget reflects:

Revenues:

- Growth of 187 students
- Local Control Funding Formula (LCFF) – \$33 million ongoing increase
- Property Tax Growth of approximately 4%
- 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 - \$7.1 million

Expenses:

- Employee compensation increases associated with step/column movements
- Added staff to support enrollment growth
- Zero increase for health insurance district contributions
- Pension cost increases
- Growth in Special Education costs

Note: IUSD's 2023-24 Adopted Budget will be revised to incorporate significant changes from the Final 2023-24 State Budget with the First Interim Budget Adoption in December 2023.

III. IUSD General Fund Budget
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General Fund Unrestricted Revenues, 2023-24



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.

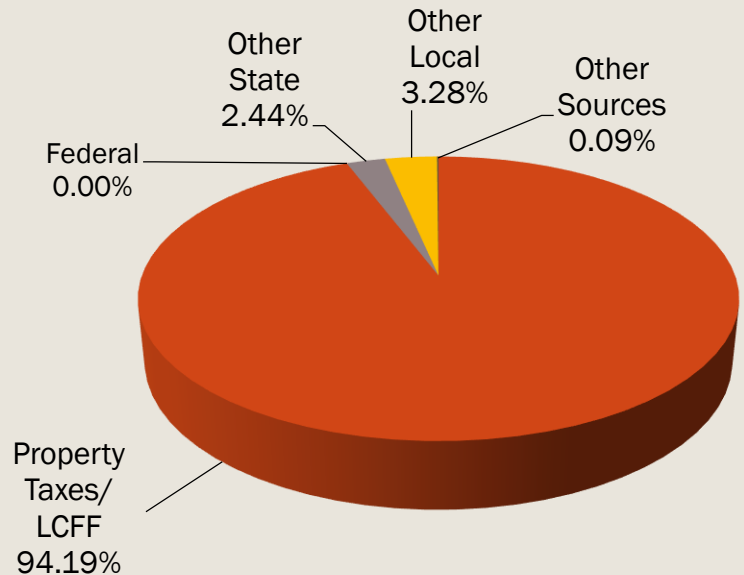
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery and State Special Education Funding. Many of the old state categorical programs such as Economic Impact Aid were eliminated; funding amounts are now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

The 2023-24 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 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.

General Fund Unrestricted Revenues



General Fund Unrestricted Sources (In Millions)	
Property Taxes / Local Control Funding Formula	\$ 417.0
Federal	\$ 0.0
Other State	\$ 10.8
Other Local	\$ 14.5
Other Sources	\$ 0.4
Total Revenues	\$ 442.7
Beginning Balance	\$ 49.6
Total Unrestricted General Fund	\$ 492.3



General Fund Unrestricted Expenditures, 2023-24

It takes people to teach students and 90% of the District's 2023-24 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, 90% of the District's budgeted unrestricted expenditures are for the services of District employees.

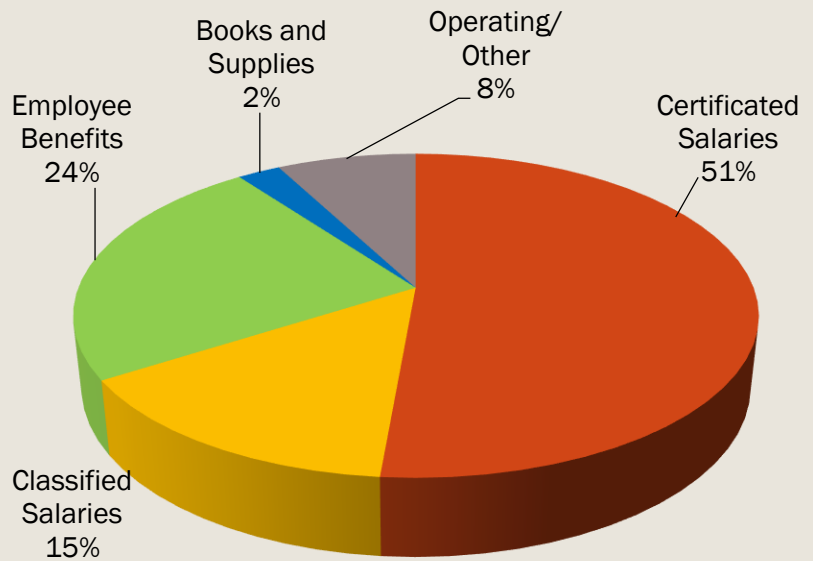
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

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 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)	
Certificated Salaries	\$ 171.3
Classified Salaries	\$ 48.7
Employee Benefits	\$ 79.4
Books and Supplies	\$ 8.0
Operating/Other	\$ 25.9
Total Expenditures	\$333.3
Other Uses	\$ 94.0
Ending Balance	\$ 65.0
Total Unrestricted General Fund	\$492.3

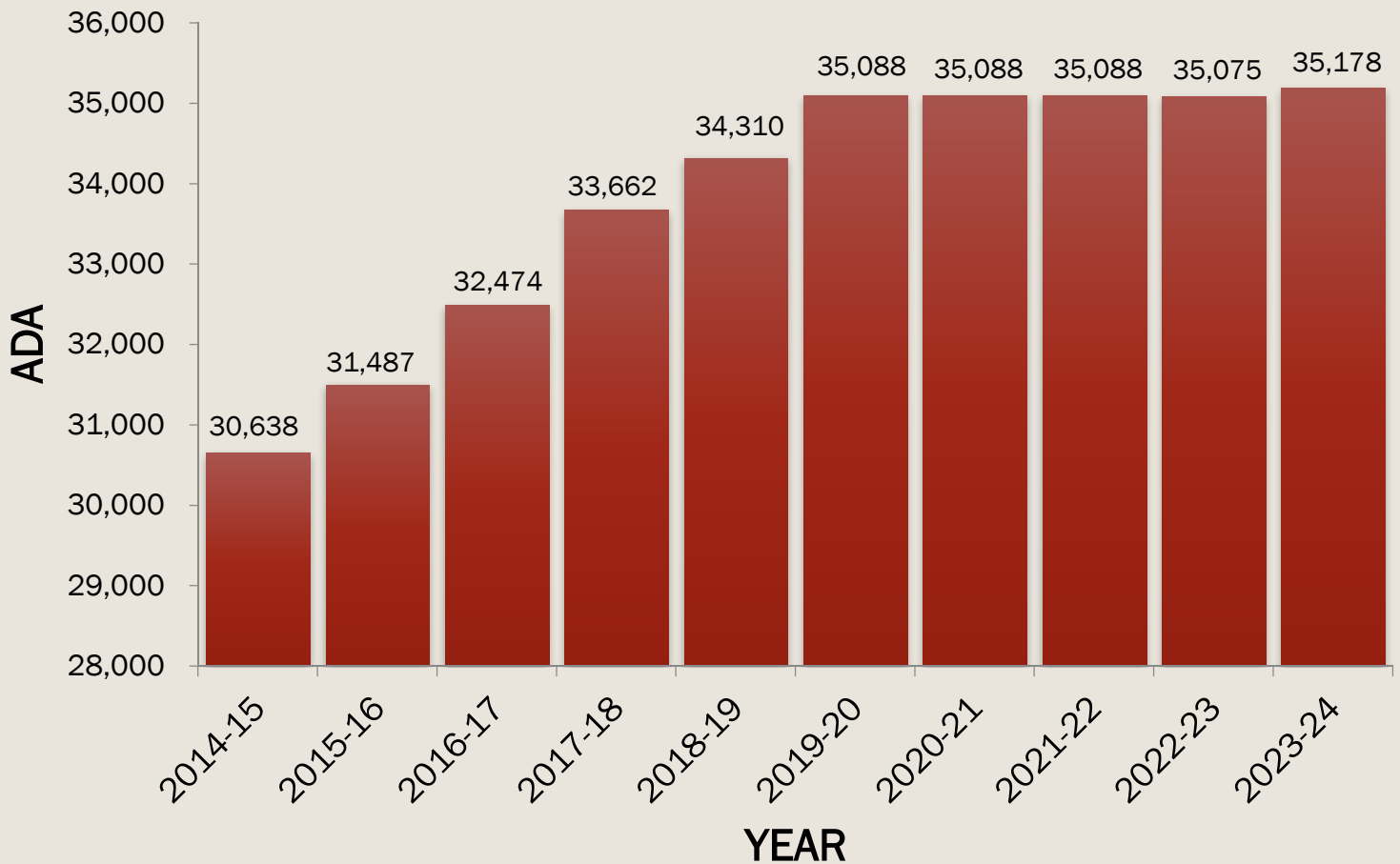
Attendance History & Projections, 2023-24



Irvine Unified School District (District) projects growth of 103 ADA (Average Daily Attendance) for 2023-24. The total 2023-24 projected ADA is 35,178. Due to the pandemic, all districts were funded in 2020-21 and 2021-22 at 2019-20 levels. In 2021-22 districts experienced higher than normal absenteeism rates, in part because of strict quarantine requirements. Irvine expects growth in overall enrollment in 2023-24 as well as improved absenteeism rates. The District also projects moderate growth for the next three years.

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.

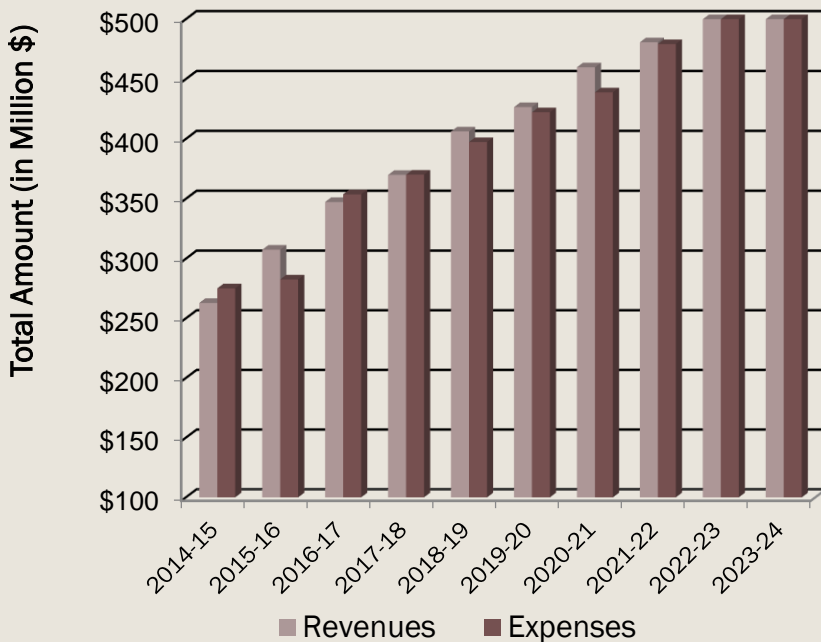
Reflects funded ADA as of the 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.



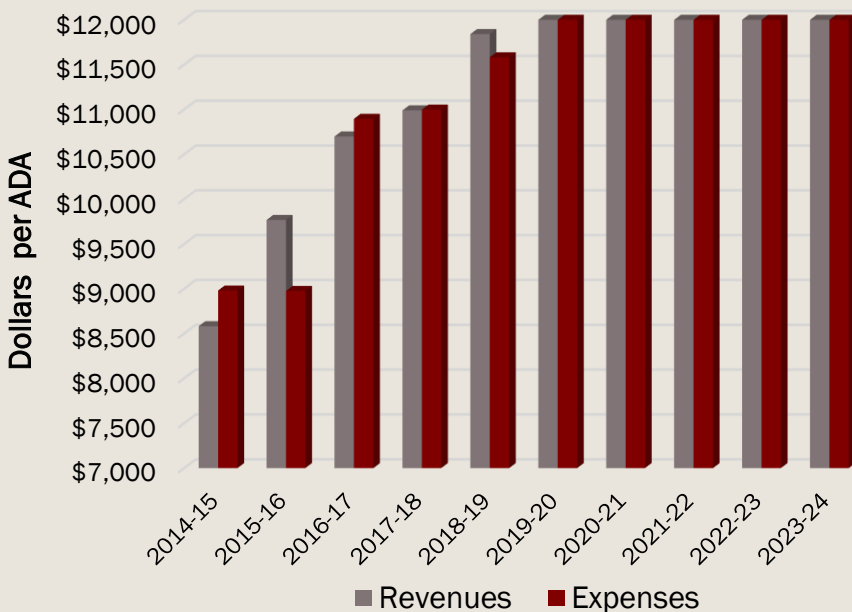


General Fund Revenues and Expenses, 2014-15 to 2023-24

Revenues & Expenses, 2014-15 to 2023-24



Revenues & Expenses per ADA, 2014-15 to 2023-24



IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2023-24.

The 2023-24 Adopted Budget (which is based on the Governor's May Revise) includes revenues based on the Local Control Funding Formula (LCFF). For 2023-24, this amount was estimated to generate an increase of \$33.0 million in revenues with a projected Cost-of-Living Adjustment (COLA) of 8.22%. The projections show that the Irvine Unified School District will continue to be a LCFF funded district and not considered a basic aid district.

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 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.

District Revenues & Net Ending Balance, 2014-15 to 2023-24



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.

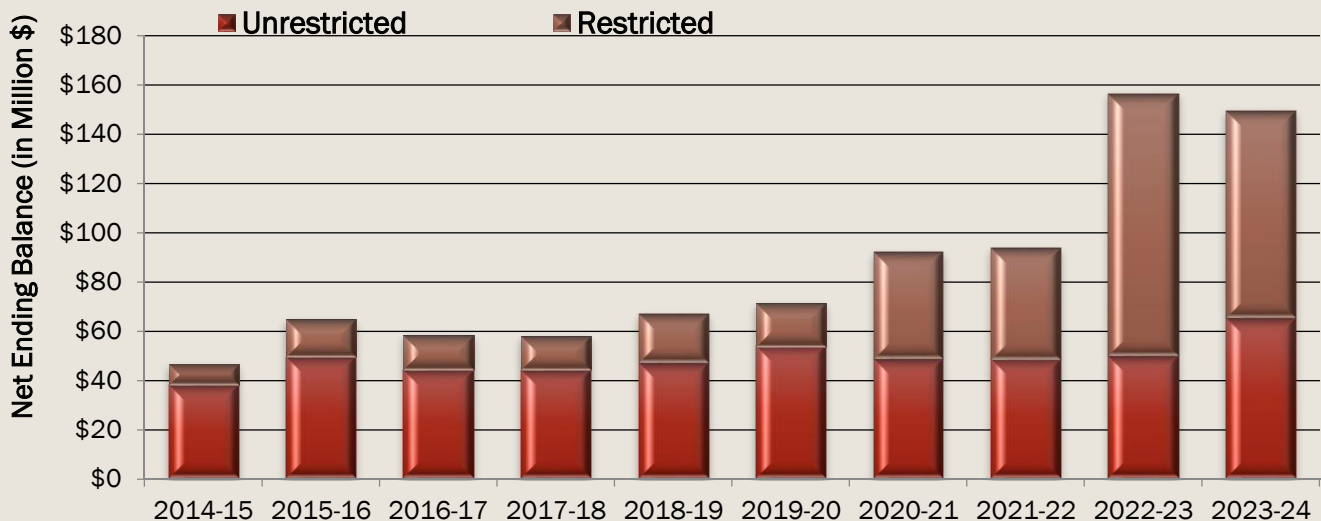
Included within the projected "Net Ending Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic

Uncertainties" for the Irvine Unified School District is 2% of the total General Fund expenditures for 2023-24. 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 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.



**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2023-24 Budget**

Description	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues:					
ADA	34,552	35,075	35,178	35,409	35,752
COLA	5.07%	13.26%	8.22%	3.94%	3.29%
Lottery - unrestricted	\$176.94	\$204.00	\$170.00	\$170.00	\$170.00
Lottery - restricted	\$81.94	\$100.00	\$67.00	\$67.00	\$67.00
Bren Donation	\$2,000,000	\$4,000,000	\$2,000,000	\$2,000,000	\$2,000,000
IPSF Donation - Class Size Support	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
RIMD Revenues	\$6,540,790	\$6,802,042	\$7,074,518	\$7,357,499	\$7,651,799
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)	2.90%	9.00%	TBD	TBD	TBD
Health Insurance Contribution	\$11,600	\$12,400	\$12,400	\$12,400	\$12,400
Average New Teacher Salary/Benefit	\$96,626	\$103,927	\$105,413	\$107,273	\$109,171
PERS Rate	22.91%	25.37%	26.68%	27.70%	28.30%
STRS Rate	16.92%	19.10%	19.10%	19.10%	19.10%
Deferred Maintenance Match	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Special Ed Underfunding (excludes transportation)	\$44,644,874	\$56,024,446	\$62,952,703	\$64,101,238	\$67,867,909
District Retiree Health Contribution	\$1,551,027	\$1,671,040	\$1,671,040	\$1,671,040	\$1,671,040
District 2% Reserve	\$9,585,000	\$10,565,000	\$10,966,000	\$10,949,495	\$10,746,850

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	384,039,242	0	384,039,242	416,997,034	0	416,997,034
Federal Revenues	0	31,468,407	31,468,407	0	13,154,734	13,154,734
Other State Revenues	11,907,221	118,550,088	130,457,309	10,813,106	70,179,342	80,992,448
Other Local Revenue	15,555,543	29,431,525	44,987,068	14,502,923	15,213,714	29,716,637
TOTAL REVENUES	411,502,006	179,450,020	590,952,026	442,313,063	98,547,790	540,860,853
B. EXPENDITURES						
Certificated Salaries	167,650,483	54,179,497	221,829,980	171,274,319	58,468,108	229,742,427
Classified Salaries	46,460,541	34,377,302	80,837,843	48,644,822	40,877,634	89,522,456
Employee Benefits	76,992,421	51,417,632	128,410,053	79,422,650	56,152,066	135,574,716
Books and Supplies	8,583,131	12,003,884	20,587,015	7,979,489	20,218,711	28,198,200
Services, Other Oper. Exps	24,759,966	25,698,580	50,458,545	27,147,596	24,108,274	51,255,870
Capital Outlay	312,296	1,511,338	1,823,634	225,000	420,000	645,000
Other Outgo	1,900,312	1,311,670	3,211,982	2,035,000	1,520,196	3,555,196
Direct Support/Indirect Costs	(2,821,089)	2,565,588	(255,502)	(3,519,216)	3,228,243	(290,973)
TOTAL EXPENDITURES	323,838,060	183,065,491	506,903,551	333,209,660	204,993,232	538,202,892
C. EXCESS (DEFICIENCY)	87,663,946	(3,615,471)	84,048,476	109,103,403	(106,445,442)	2,657,961

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	250,000	0	250,000
Interfund Trfs Out	(7,922,379)	(13,397,798)	(21,320,177)	(3,798,185)	(6,250,000)	(10,048,185)
Other Sources	127,073	0	127,073	127,073	0	127,073
Other Uses	0	0	0	0	0	0
Contributions	(78,441,038)	78,441,038	0	(90,236,703)	90,236,703	0
Total Other Sources/Uses	(86,236,344)	65,043,241	(21,193,104)	(93,657,815)	83,986,703	(9,671,112)
E. NET INCREASE (DECREASE)	1,427,602	61,427,770	62,855,372	15,445,588	(22,458,739)	(7,013,151)
F. FUND BALANCE						
Beginning Balance, July 1,	48,165,865	45,212,946	93,378,810	49,593,467	106,640,715	156,234,182
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	48,165,865	45,212,946	93,378,810	49,593,467	106,640,715	156,234,182
 Ending Balance, June 30,	 <u>49,593,467</u>	 <u>106,640,715</u>	 <u>156,234,182</u>	 <u>65,039,055</u>	 <u>84,181,976</u>	 <u>149,221,031</u>
Components of Ending Fund Balance						
Revolving Cash	150,000		150,000	150,000		150,000
Stores	201,387		201,387	200,000		200,000
Prepaid Expenditures	664,984	0	664,984			
Board Assigned						
Economic Uncertainties	10,565,000		10,565,000	10,966,000		10,966,000
%	2%		2%	2%		2%
Restricted Program Carrover	0	106,640,715	106,640,715	0	84,181,976	84,181,976
Contingency Reserve	5,000,000		5,000,000	5,000,000		5,000,000
Reserve for 22-23 Transportation Add-On	2,362,955		2,362,955	2,362,955		2,362,955
Reserve for On-going Unspent Funds	4,669,305		4,669,305			
Carryover Funds Contribution to Program	2,000,000		2,000,000			
Site/Department Carryover	10,212,371		10,212,371	9,200,000		9,200,000
Reserved for 2023-24 LCAP	5,300,000		5,300,000	0		0
Reserved for 2024-25 LCAP	0		0	5,485,500		5,485,500
Undesignated	8,467,465		8,467,465	31,674,600		31,674,600

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	48,165,865	45,212,946	93,378,810	49,593,467	106,640,715	156,234,182
<u>REVENUES</u>	411,502,006	179,450,020	590,952,026	442,313,063	98,547,790	540,860,853
<u>EXPENDITURES</u>	323,838,060	183,065,491	506,903,551	333,209,660	204,993,232	538,202,892
EXCESS (DEFICIENCY)	135,829,811	41,597,475	177,427,286	158,696,870	195,273	158,892,143
<u>OTHER SOURCES/USES</u>	(86,236,344)	65,043,241	(21,193,104)	(93,657,815)	83,986,703	(9,671,112)
<u>ENDING FUND BALANCE</u>	49,593,467	106,640,715	156,234,182	65,039,055	84,181,976	149,221,031



Lottery Income and History

The California State Lottery is projected to yield \$8,651,615 or approximately 1.6% of the District's income in 2023-24. While the revenue is welcome, it will yield only a small portion of the total income needed to support the District's educational program.

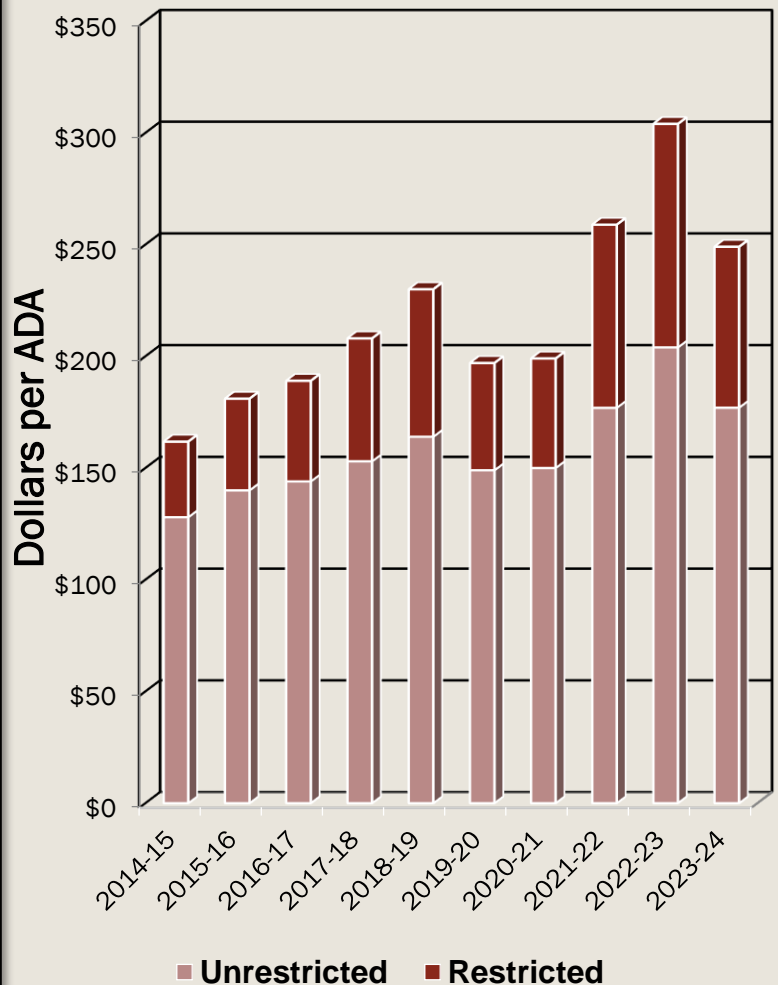
Lottery income is not a stable source of revenue for the District; it has ranged from a low of \$77 per Average Daily Attendance (ADA) in 1991-92 to a high of \$204 per ADA in 2022-23 for unrestricted resources. Since the income is not consistent, the expenditures have also varied widely.

In 2023-24, it is projected that California school districts will receive \$177 per ADA unrestricted and \$72 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.

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.

Lottery income is important, but it is only 1.6% of the District's total income

**Lottery Income History
2014-15 to 2023-24**



Note: Budgeted years are estimated.

Reflects information as of the 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.

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:

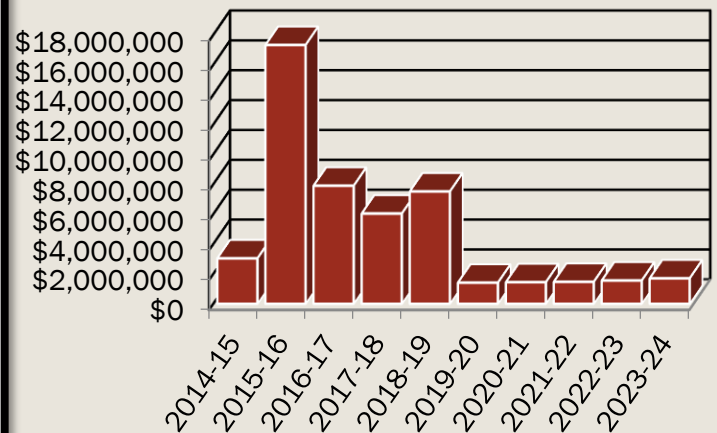
- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Graduation Requirements
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns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

In 2023-24, districts opting to accept the MBG will receive \$38 per Average Daily Attendance (ADA) for grades K-8, and \$73 per ADA for grades 9-12. The State Budget includes funding for the MBG and for mandated cost claims reimbursement.

Reflects information as of the 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.

The 2023-24 District Budget includes \$1.7 million in funding for the Mandated Block Grant.

**Mandated Costs History
2014-15 to 2023-24**



IV. Program Trends tab placeholder

Recreation Improvement & Maintenance District (RIMD)

District campuses are open to the community for recreational purposes when school is not in session. Maintenance & Operations (M&O) staff maintain these play areas year-round. During the 2003-04 school year, the District became eligible to create a Recreation Improvement & Maintenance District (RIMD). In 2022-23, RIMD collections totaled \$6.8 million in assessments. RIMD collections offset District General Fund operational expenses used for RIMD purposes such as personnel, utilities, and equipment. Remaining resources provide additional funding for District-wide Capital Improvement projects.

2022 -23 Notable RIMD Projects for Irvine Unified District Sites:

Replacement of Playground Equipment and Safety Surfacing:

- ✓ Canyon View Elementary (Primary and Kindergarten)

Before



Primary Playground

After



Before



Kindergarten Playground

After





Revenue Generated by Maintenance & Operations



Publication Services (Print Shop)

The Print Shop offers high quality services to District school sites and departments. These services are also offered to the community at or below printing vendor prices. During the 2022-23 school year, the Print Shop generated \$70,014 in revenue from outside user groups.

Cell Towers

The Irvine Unified School District has partnered with various telecommunication companies. Currently six cellular towers are located on District property. In 2022-23, the District received \$229,257 in revenue from these cell towers.



Surplus

M&O received \$36,033 from surplus furniture & equipment during the 2022-23 school year. These funds are used to promote and support sustainability programs District-wide. District surplus property and equipment is auctioned through a third party. This initiative has partially recaptured costs of replaced items while also decreasing the amount of items ending up in local landfills.



Facilities Use

The Civic Center Act (CCA) permits the District to grant use of school buildings and grounds to the community during non-school hours. Outside groups frequently request the use of District facilities due to our excellent maintenance standards. These applications are reviewed and approved by our Use of Facilities Department. The cost recovery in 2022-23 was \$1,303,185. The term “revenue” is not used because fees offset District expenditures.

Maintenance & Operations Solar Initiative



IUSD Solar Initiative

In 2009, the Irvine Unified School District (IUSD) embarked on a solar initiative that has resulted in over \$3.9 million in cumulative avoided energy costs.

With the final completion of the solar canopies at Creekside High School/Nutrition Services, Venado Middle School, Solis Park School (K-8), Deerfield Elementary School and the new Deerfield Elementary School staff parking lot in 2022, IUSD has 48 solar arrays producing roughly 13.2 megawatts (MW) of solar power across 37 sites. These improvement measures rank IUSD as one of the top 10 districts in the State for renewable energy. IUSD is on path to be carbon negative by end of 2023.



Deerfield Elementary School
Solar Vehicle Shade Structure
Expanded Parking Lot Solar Vehicle Shade Structure



Maintenance & Operations Sustainability

Sustainability Initiatives

Maintenance & Operations is reducing the District's overall environmental impact through various sustainability initiatives.

In efforts to reimagine the “plastic” water bottle culture, in an environmentally friendly way, we've encouraged reusable water bottle use by introducing bottle filling stations at District facilities. Since inception, 160 water bottle filling stations have been installed throughout the District eliminating the use of plastic bottles, thereby keeping them out of local landfills. It takes 450 years for plastic beverage containers to decompose. The District has phased out the purchasing/offering of plastic straws, single-use plastic water bottles, and individually wrapped plasticware and napkin kit districtwide at all school sites.

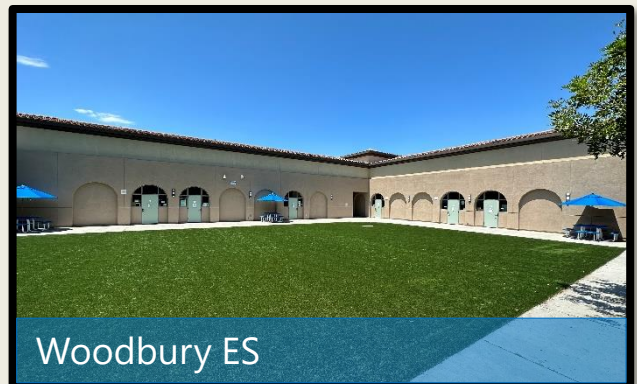
Various sites across the District have placed, or plan to place, textile recycling bins to promote recycling and responsible reuse of clothes, shoes and household textiles. To date, these bins have brought in 1,520,091 pounds of recyclable clothing, which equates to; an annual water use savings of 24,998 homes, removal of 2,201 cars off the road, planting of 3,040 trees, clothing an estimated 30,402 people around the world, and redirecting 8,686 cubic yards of waste from local landfills. We've raised more than \$27,892 through this recycling program, which is directly reinvested back into IUSD school sites.

Sustainable landscaping includes practices such as renovating areas with drought-friendly vegetation, school gardens, synthetic turf, and new hardscape. The District's irrigation water usage has reduced with initiatives directed at the installation of updated automatic irrigation controllers, drip irrigation systems, and through monitored water management measures. Currently, the District has 29 school gardens.

EARTH DAY 2023 STUDENT POSTER OR VIDEO CONTEST



2023 THEME: FIGHTING CLIMATE CHANGE BY REDUCING FOOD WASTE



Maintenance & Operations

at Work

The Maintenance & Operations (M&O) staff are committed to preserving the functionality and pristine condition of District facilities. Throughout the 2022-23 school year M&O staff completed over 15,000 work orders. The M&O departments include:

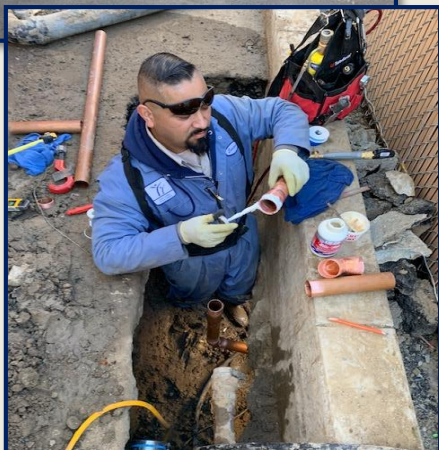
M&O Office Facilities Use Custodial Warehouse Auto Shop Publication Services Grounds
Electrical Plumbing Key & Lock Structural Paint Communications HVAC

The highest quality educational experience requires continual modifications and maintenance of learning environments for students. This is the heart behind M&O's mission statement: **"Maintaining Excellence"**.



Irvine Unified School District Overview:

- 47 Facilities
 (25) Elementary Schools
 (5) K-8 Schools
 (6) Middle Schools
 (6) High Schools
 (5) District Support Sites
- 3,411,798 sq. ft. of building space
- 347 relocatables totaling 389,494 sq. ft.
- 654.812 acres
- 97,469 sq. ft. per Maintenance Technician
- 22.5 acres per Groundsman





Maintenance & Operations

Deferred Maintenance

Deferred Maintenance - Fund 14

During 2022-23, the District spent \$3,544,057.88 on Deferred Maintenance for Capital Improvement Projects, such as:

- Canyon View Elementary
 - Santiago Hills Elementary
 - South Lake Middle
 - South Lake Middle
 - South Lake Middle
 - Eastshore Elementary
 - Northwood Elementary
 - Woodbridge High
 - Turtle Rock Elementary
 - Woodbury Elementary
 - Jeffrey Trail Middle
 - Sierra Vista Middle
 - Rancho San Joaquin Middle
 - Irvine High
 - Irvine High
 - Portola High
 - University Park Elementary
 - Woodbury Elementary
- Flooring Replacement
 - HVAC - Cooling tower replacement
 - Roofing Replacement
 - Exterior Paint
 - Asphalt Repair and Sealcoat
 - Asphalt Repair and Sealcoat
 - Asphalt Repairs and Sealcoat
 - Student Locker Replacement
 - Asphalt - Parking lot repairs and seal coating
 - Paint - Site Exterior Paint
 - A/V Master Clock upgrade
 - A/V Master Clock upgrade
 - Asphalt - Playground lot repairs and seal coating
 - A/V - PA System, replace Atlas clocks
 - Student Center - Flooring & Paint
 - Asphalt - Parking lot - Seal n Stripe
 - Asphalt - Playground repairs and seal coating
 - Paint - Exterior Maintenance Paint



University High School
Structural Beam Replacement



Woodbury Elementary
Flooring Replacement

Risk Management / Insurance Department



Workers' Compensation Program

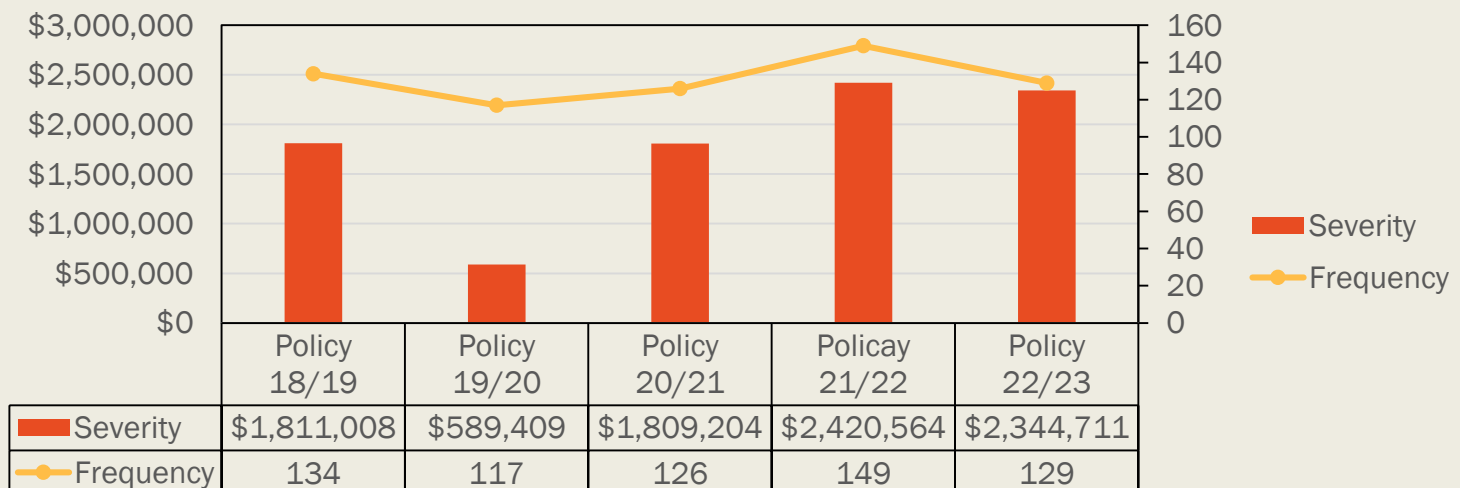
The Risk Management Department consists of a Director, Insurance Specialist and a Workers' Compensation/Benefits Specialist. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation 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 filed 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, 2023). The reflected cost is the direct expenditures, to date, that the District paid for that particular fiscal year.

Irvine USD - Frequency and Severity as of 6/30/23





Risk Management / Insurance Department

Property and Liability Program

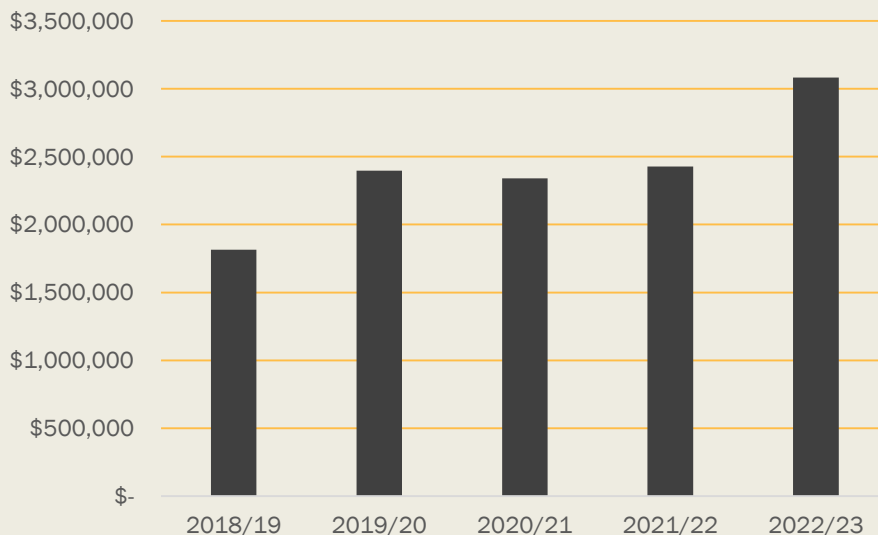
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority (JPA) providing liability and property protection for member districts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

Since the 2018-19 year, the District continues to experience decreases in the severity and frequency of property and liability claims. However with the steady overall growth in JPA claims experience, Southern California ReLiEF's annual premiums did increase for the 2022-23 year.

The Risk Management Department continuously evaluates existing insurance coverages to ensure adequate protection. To better manage premium increases, the District's member retained limit within the Southern California ReLiEF's self-insurance layer remained the same during the 2022-23 year.

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

Property & Liability Expenditures by Fiscal Year





Health & Welfare Benefit Expense, 2018-19 to 2022-23

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.

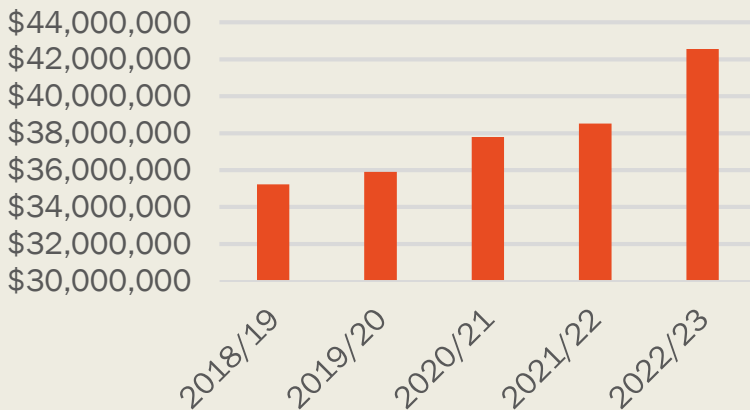
- Blue Shield of California PPO/HMO
- Express Scripts (Pharmacy) – PPO Only
- Delta Dental PPO
- Medical Eye Service (now EyeMed)
- VSP Vision Care
- Lincoln Life/Disability

As part of an employee's overall compensation, the District contributes toward the premium cost for health, dental, vision, and life insurance. In 2022-23, the District's annual health benefit contribution amount for each eligible employee was maintained at \$12,400.

blue  of california



Health Benefit Expenditures by Fiscal Year



In 2022-23, the District's health benefit program expenses (medical, dental, vision, life, administration) totaled \$42,552,953. 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.



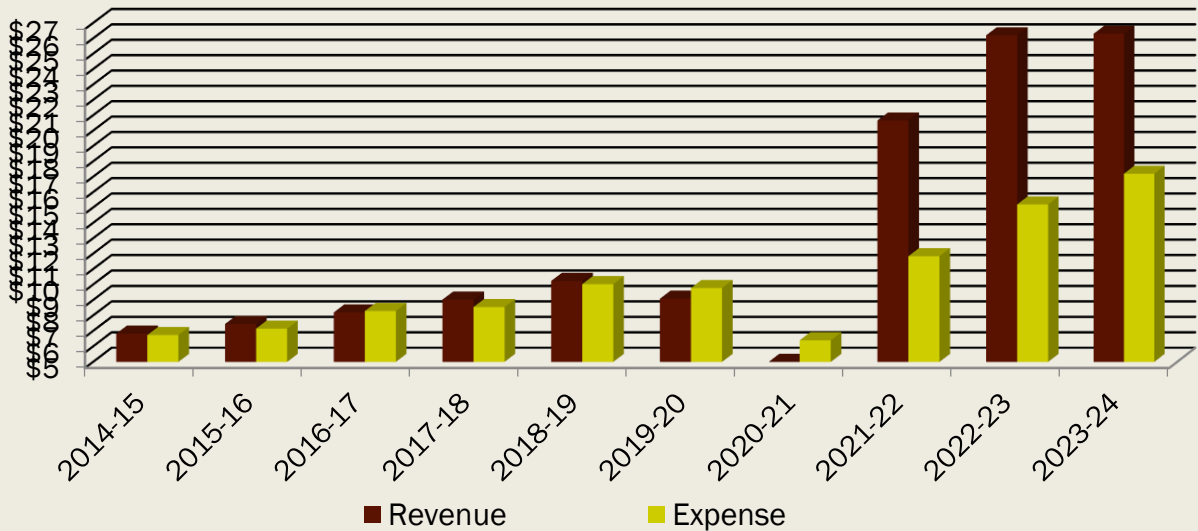
Nutrition Services

The State of California continued its commitment to serve free meals to all students, regardless of income, for the 2023-24 school year. This announcement continued to bring an increase in meal participation at every school site in the district, and we saw a 16% increase in overall sales from the previous school year. This continued commitment from the state, along with a significant increase in federal funds, looks to increase our revenues for the 2023-24 school year.

Nutrition Services revenues are projected to cover expenditures

2023-24 Nutrition Services Budget	
Revenues	\$26,279,852
Expenditures	\$17,220,940
Excess / (Deficit)	\$9,058,912

Nutrition Services (in millions)



The Nutrition Services Department is comprised of approximately 120 employees. Breakfast and lunch are served at all 41 school sites.

Irvine Unified School District (IUSD) participates in the National School Lunch and Breakfast programs. During the 2022-23 school year, approximately 21% of IUSD students qualified for free or reduced price meals, which matched the two previous years.

2,056,000 Breakfasts were served along with 2,994,263 lunches, with an overall increase in sales of 16% from the previous year. Breakfast alone saw an increase of 34%.

Due to the continuation of the state mandated free meal program, a 3% increase in overall sales is conservatively projected for the 2023-24 school year. Sales will be monitored on a quarterly basis.

Nutrition Services



The Nutrition Services Department has received the following additional funds to supplement the program:

- Kitchen Infrastructure and Training “KIT” Funds from the CDE to fund kitchen infrastructure upgrades and food service staff training.
 - Round 1: \$86,981
 - Round 2: \$1,453,667
- School Food Best Practices Funds from the CDE to implement any of the school food best practices stated in Assembly Bill 181 as part of serving reimbursable meals.
 - \$450,000 (estimate)
- Local Foods for Schools Cooperative Agreement Program Funds from the USDA for food assistance purchases of domestic local foods for distribution to schools.
 - \$200,000 (estimate)



In an effort to reduce waste and contact points in our cafeterias, Nutrition Services has installed Dixie Ultra Smartstock Touchless Cutlery Dispensers in all of our cafeterias. These dispensers have cut down on the amount of waste at each of our cafeterias.



Nutrition Services is partnering with several California-based farms for the 2023-24 school year in order to bring fresh, seasonal locally grown fruits and vegetables to our students. This will be a wonderful addition to the variety of fruits and vegetables our Central Kitchen is washing, wrapping, and distributing each day. We look forward to serving a larger variety of individually wrapped, pre-sliced produce to our students this school year!



CANTALOUPE



FUYU PERSIMMON

V. IUSD Underfunded Programs
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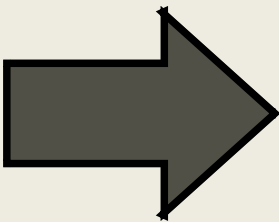
Contributions to Restricted Programs



Unrestricted Funds

Accounting Related

Underfunded



**Maintenance
& Operations
\$14.5M**

**Special Ed
\$70.4M**

Includes contribution to Special Education Transportation

**RIMD
Recreation Improvement
Maintenance District
\$1.3M**

**Regular Ed
Transportation
\$1M**

Contributions to restricted programs become necessary for two reasons:

1. Accounting Related 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.

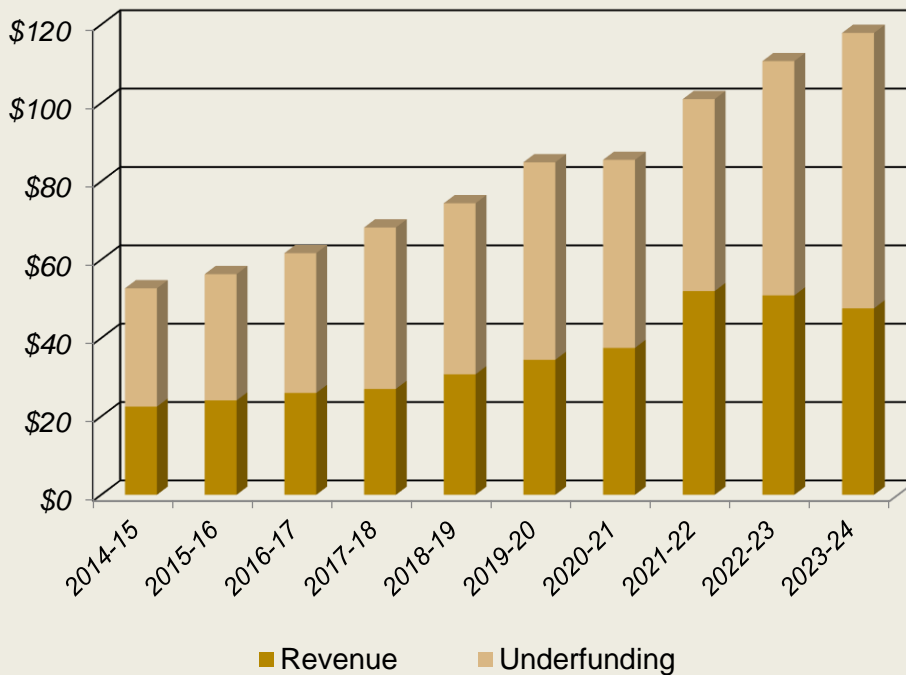


Special Education Program Costs

Special Education costs are greater than State & Federal revenue

2023-24 Special Education Budget	
Special Education Expense	\$117,985,924
Less: Funded Special Education	\$47,632,810
Special Education Underfunding	\$70,353,114

Special Education Expense (in millions)



Special Education Program Costs



The 2023-24 State budget does provide increases for Special Education funding. For 2023-24, the AB 602 funding formula was increased to \$887.40 per overall District Average Daily Attendance (ADA) which is an increase from the prior year's rate of \$820 per ADA. This increase was based on the 8.22 % Cost-of Living Adjustment (COLA) that was also applied to other educational budgets. Special Education funding is calculated based on ADA for the current, prior, or prior-prior fiscal year, using the greatest amount; this is different from the LCFF funding which applies current year, prior year, or a three year average, whichever is greatest.

The District continues to receive separate funding for Educationally Related Mental Health Services from the state and federal government (ERMHS). Irvine's ERMHS allocation totaled \$2.5 million for the 22-23 school year. This funding may provide mental health related services to students with or without an individualized education program, including out-of-home residential services for emotionally disturbed pupils.

Although the District is receiving increased funding from the State, a substantial increase by the Federal government continues to be advocated for. In the 1970's, Congress committed to provide funding for 40% of the costs for Special Education which was mandated through Individuals with Disabilities Education Act (IDEA). However, that contribution has never fully come to fruition. Currently, Federal funding supports approximately 6.6% of the total costs for Special Education in our District.

The State continues to underfund the cost of Special Education as well, which has required all California districts to make significant contributions from Unrestricted General Funds.

The District's Special Education population did experience an increase of students being served during the 2022-23 school year although the District's growth overall has somewhat stabilized. At the time of Fall reporting, 3647 students received special education and/or related services, or 10% of the District's overall student population. This is an increase of 116 students from the prior year.

Increased costs to Special Education are primarily due to increased costs associated with serving unique populations. Specifically, our students with more intensive needs often require additional related services to meet their communication, behavioral and/or physical needs. Salary increases and the increased cost for the coverage of family leaves due to State law requirements are also a large contributor to the expenses.

In 2023-24, this growth is estimated to require a contribution of \$70,353,114 from the District's Unrestricted General fund to cover the underfunding for Special Education and Special Education Transportation. This contribution represents 59.6% of the total funding needed to support the programs.

Reflects information as of the 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget



Special Education Revenue & Expenditure History

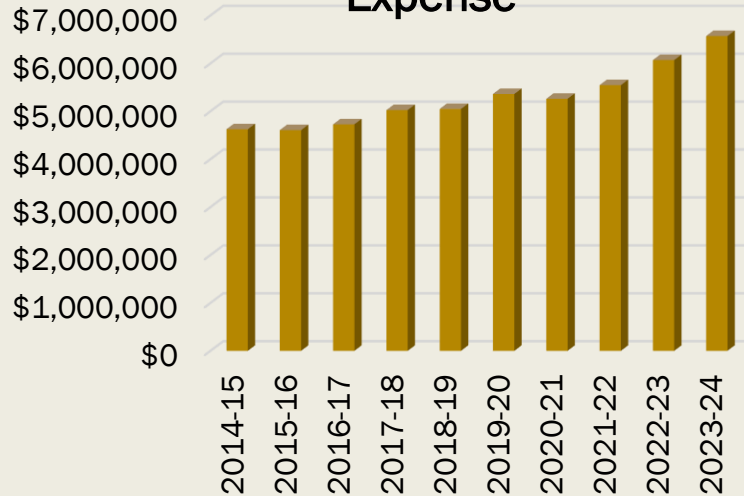
SPECIAL EDUCATION	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	2021-22 Unaudited Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Special Ed Apportionment	21,274,688	23,805,034	27,009,159	31,118,005	33,381,896
Federal Revenues	7,329,381	7,659,194	14,748,891	12,435,006	7,824,554
Other Revenues	5,854,518	6,010,309	11,789,796	9,263,369	6,426,360
Total Revenues before Contribution	\$34,458,587	\$37,474,537	\$53,547,846	\$52,816,381	\$47,632,810
% Increase from Prior Year "UA":	11.99%	8.75%	42.89%	-1.37%	-9.81%
Contributions from Unrestricted	50,424,950	48,033,724	48,971,954	59,801,647	70,353,114
% Increase from Prior Year "UA":	15.48%	-4.74%	1.95%	22.11%	17.64%
TOTAL REVENUES	\$84,883,537	\$85,508,261	\$102,519,801	\$112,618,027	\$117,985,924
Certificated Salaries	\$29,186,975	\$30,641,031	\$35,943,756	\$38,034,503	\$41,248,762
Classified Salaries	19,734,352	20,120,468	20,781,476	21,716,095	28,774,742
Employee Benefits	20,234,765	19,252,655	23,368,737	25,224,800	29,304,393
Books and Supplies	483,079	495,819	613,933	579,007	901,688
Expenses	11,474,552	11,669,879	15,675,983	23,192,605	13,013,079
Equipment	0	0	0	0	0
Excess Cost	1,662,774	1,860,771	960,237	1,511,853	1,750,196
NOC SELPA Transfers	180,419	-180,419	0	0	0
Indirect Costs	1,926,621	1,944,367	2,173,454	2,359,164	2,993,064
TOTAL EXPENDITURES	\$84,883,537	\$85,804,571	\$99,517,576	\$112,618,027	\$117,985,924
% Increase from Prior Year "UA":	12.53%	1.09%	15.98%	13.16%	4.77%
Unduplicated Pupil Count	3,422	3,408	3,466	3,622	4,036
	3.89%	-0.41%	1.70%	4.50%	11.43%

*Pupil Count for 23-24 is estimated as of August 2023

Special Education Preschool Growth



Special Education Preschool Expense



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.

The District is required, per Individuals with Disabilities Education Act (IDEA), to offer such a program but historically had received no Average Daily Attendance (ADA) funding from the State to support the program and a very small grant from the Federal government. However, the 2023-24 budget does include ongoing dollars for our Preschool programs. The approximately \$6,075 per count is based not on ADA but rather on the number of students with Individualized Education Plans (IEP) in 1st grade. These dollars are intended to supplement the existing special education resources and promote a targeted focus on preschool supports being offered in inclusive settings.

The Special Education Preschool Program is projected to receive \$146,991 in Federal funds while the projected expenditures will amount to over \$6.5 million.

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 Supports
- Other related services required by Individualized Education Plans (IEPs)

For the 2023-2024 school year, the district may experience an increase in the number of students served in the preschool special education program. Regional Center of Orange County's (OCRC) adoption of revised eligibility criteria will expand the number of students served by Regional Center therefore will increase the number of student referrals for eligibility assessments by the district. The shifting of more 4 year olds to the District's Transitional Kindergarten (TK) program will have some affect on the number of students served at ECLC.

Reflects information as of the 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.



Transportation

Home to School pupil transportation has three funding sources in 2023-24

- 1) State Funding (LCFF) - **\$491,323**
- 2) State Augmentation - **\$976,796**
- 3) Transportation Fees - **\$215,000**

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

In recognition of this program being underfunded the State provided an augmentation to the funding starting in 22-23. This additional funding is based on 60% of the District's transportation costs less the LCFF entitlement. In addition, commencing in 23-24 the HTS Transportation Add-on in the LCFF Calculation will include COLA.

Special Education Transportation has four funding sources in 2023-24:

- 1) State Funding (LCFF) - **\$778,443**
- 2) State Augmentation - **\$1,905,893**
- 3) Local Revenues - **\$10,000**
- 4) Unrestricted General Fund - **\$3,153,670**

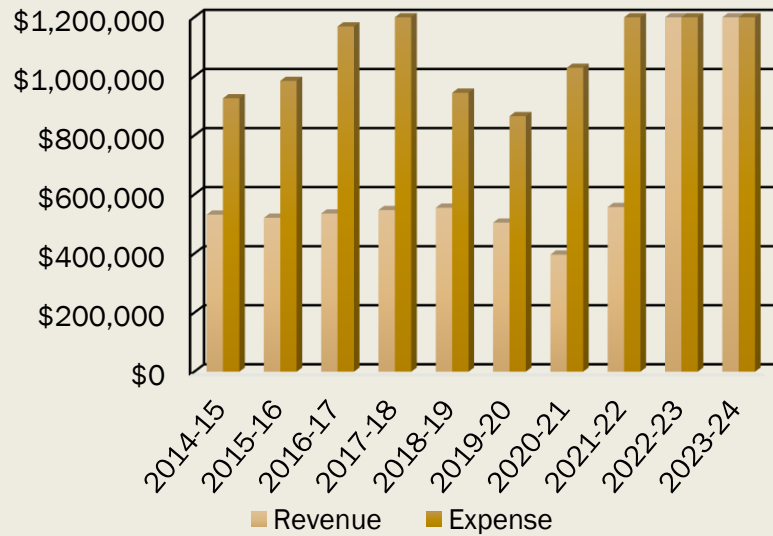
Special Education transportation reflects an even bleaker picture than Home to School. This program's cost continues to rise without any corresponding funding increase.

IUSD Transportation Department Staff

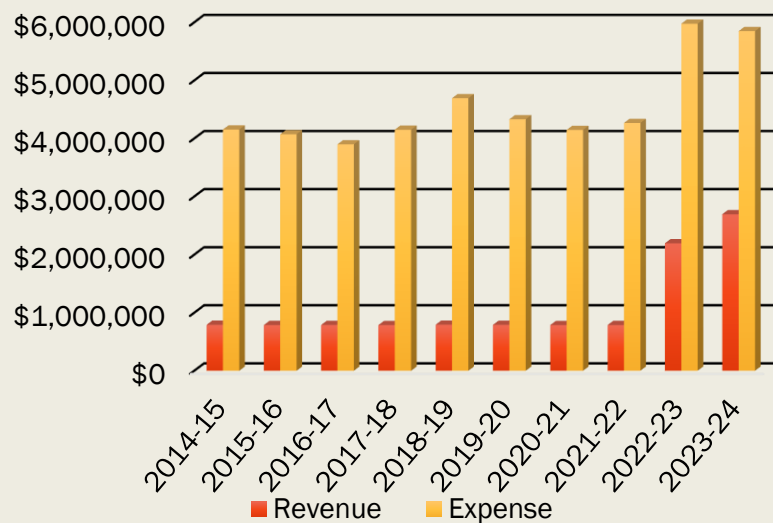


Top: Carla Dupuis, Bianca Hernandez, Horacio Romero-Reyes, Lisania Garcia, Ramon Flores
 Bottom: Jose R Garcia, Miriam Ghattas, Debra Cravens, Crystal Flores

Home to School Transportation



Special Ed Transportation



Reflects information as of the 2022-23 Unaudited Actuals & the 2023-24 Adopted Budget.

Transportation



In support of the educational process, the **Transportation Department** provided approximately **1,573** students with safe and efficient school bus transportation during the **2022-23** school year. Additionally, the Transportation Department provided busing for **2,869** field trips and other school-related activities. Busing helps to ensure student access to educational programs, promotes regular attendance, and reduces tardiness.

The Special Education routes are regularly reviewed and adjusted to maximize efficiency by using a cloud-based routing program, "**Transact/Travel Tracker.**" When using this software, Transportation Department staff can create routes with station-to-station stops that minimize students' bus ride time. This program also facilitates communication by emailing new route information and any route changes or disruptions as they happen, giving our **IUSD Bus Families** the ability to plan.

School Sites	# Students Transported	# of Routes
Regular Education	785	9
Special Education	788	51 - bus routes 129 - car service

All buses are equipped with the following:

- Zonar/GPS System includes bus pre-trip inspections allowing Drivers to report possible safety concerns.
- Child Checkmate system required by law (to prevent leaving any sleeping child behind).
- Onboard Close Camera system.
- Fire suppressant system to assist with possible engine fires.

Safety is our priority, and Transportation Department is pleased to share that working with the current onsite contractor **Durham School Services**, they can monitor and track the buses by having full access to ensure the IUSD Bus Families have that added peace of mind.

Drivers are given monthly in-house safety training and additional training in pupil management and interaction to further support the educational system as an extension of the classroom. The buses are strictly adhered to the vehicle code and safety procedures. With these safety criteria in place, the IUSD Transportation Dept. is pleased to report no serious accidents or injuries during the **2022-23** school year.

IUSD Transportation Department Operation Snowflake 2023

Top:
The rim of the World
Bus Yard 03/23

- Bottom:
1. Rim buses
 2. First Student buses
 3. Certified buses
 4. Hemet buses



VI. Facilities Planning
tab placeholder

Facilities Planning



Facilities Planning

The Irvine Unified School District (District) serves approximately 36,000 students. Residential development continues throughout the City of Irvine. Beginning in fall of 2022, the District began implementing the State required pre-kindergarten program which will add additional students to the District. Full implementation of the pre-kindergarten program is anticipated in fall of 2025. The District's 10-year projection estimates student growth of 1,800 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, projecting facility needs, planning, and constructing new facilities.

Every 25 years, the District's schools are eligible for modernization funds through the State's School Facility Program. To obtain these funds, special planning, design, and construction is required to minimize disruptions to the campus. Often times, construction occurs over summer break or is strategically phased allowing staff and students to remain on campus. Fortunately, the District has had resources to modernize many schools throughout 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.

Facilities planning is not the only requirement for an effective facilities and construction program. A sound financial plan is critical to implementing both effective short-term and long-term facilities plans. The District uses various resources to accomplish this plan, including Community Facilities District agreements, developer fees, redevelopment revenues, State funds, surplus property proceeds, and proceeds from the School Facilities Improvement District Bond Measure E.

**Solis Park School
New K-8 School**



**Measure E
Canyon View
Elementary School
Innovation Lab**



**Measure E
Deerfield
Elementary School
New Music
Building**





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; and
 - ❖ Promotes collaboration amongst the District's development and planning constituents.
- To create a clear facilities plan that meets the increase or decrease in 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-term and long-term facility goals through the use of a comprehensive Facilities Master Plan (FMP). In 2012, an FMP was completed. In 2015, the FMP was updated with the current market conditions and served as the basis for the June 2016 School Facilities Improvement District (SFID) Bond Measure E.

The FMP is a living document that requires updating when projects are completed and when project needs are identified. With the successful passage of the SFID Bond Measure E, many of the high priority facilities needs have been addressed.

The District continues to be very successful at maximizing available State funds to help offset costs of building and modernizing facilities.



**Plaza Vista School
New Music Building**

Facilities Planning



Community Facilities Districts

The Irvine Unified School District (District) finances new schools by establishing Community Facilities Districts (CFD) 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 10,500 new homes in Irvine, with 8,229 homes planned to be constructed within the District. The current plan, proposed by the developer, is broken down below.

As of October 2022:

Units completed in IUSD	5,667
Senior units built in IUSD	565
Units planned to be built in IUSD	1,997
Total IUSD Units	8,229
Total non-IUSD Units	2,271
Total Heritage Fields Units	10,500



Facilities Planning

State School Funding

Because the Irvine Unified School District (District) continues to have student growth, the District is eligible for new construction grants under the State's School Facility Program. Through the program, the District may receive up to 50% of land value and a portion of construction costs.

Community Facilities Districts (CFD) are a tremendous asset to the District because the CFDs 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
- Portola High

State School Funding Changes

Proposition 51, passed on the November 8, 2016 ballot, provided \$9.0 billion in bonds to fund construction and improvements of California school facilities. The measure designated \$7.0 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 the Irvine Unified School District (District) staff include:

- 5,627 Irvine Company
- 1,997 Heritage Fields Units
- 943 Irvine Business Complex (IBC)

-Source: Developer Business Plans

Enrollment Projection Data

District staff continues to monitor demographic changes and trends and how they affect assumptions for enrollment projections and new school planning.

City of Irvine 2045 General Plan Update

The City of Irvine (City) is preparing a focused update to their General Plan, a State required document representing the long-range vision of the City for the next 20 to 25 years. The update will contain goals and policies to help the City reach their vision ensuring that Irvine's high quality of life is preserved and enhanced as the City matures. The District will analyze the impacts to student growth and modernize, and/or expand existing campuses as needed. In addition, the District will continue to analyze the need for additional school sites as necessary.

New School Openings

At this time, there are no new schools under consideration.



**Solis Park School
Middle School Wing Collaboration Space**



**Solis Park School
Science Classroom**



Facilities Planning

New Construction Projects (Community Facilities District and Developer Funded)

The following projects are funded or partially funded through CFDs or Developer Funds. Many of these projects are eligible to receive funds through the State's School Facility Program.

- Culverdale Elementary School: Relocatable Classroom Buildings
- Eastwood Elementary School: Relocatable Classroom Buildings
- Eastwood Elementary School: New Classroom Building
- Jeffrey Trail Middle School: Relocatable Classroom Buildings
- Loma Ridge Elementary School: Relocatable Classroom Buildings
- Loma Ridge Elementary School: New Classroom Building
- Portola High School: Relocatable Classroom Buildings
- Portola High School: New Classroom Building
- Portola Springs Elementary School: Relocatable Classroom Building
- Solis Park School: New K-8 School
- University Park Elementary School: New Classroom Building



**Portola High School
New Classroom Building (Rendering)**

Facilities Planning



Measure E - School Facilities Improvement Measure

On June 7, 2016, the voters residing within the School Facilities Improvement District (SFID) approved the \$319.0 million school facilities bond Measure E. The bond measure funds 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 \$95.0 million. The second bond series was issued in September 2018 for \$41.0 million. The third bond series was issued in April 2021 for \$45.0 million. The remaining bond series are anticipated to be issued late 2023 and in 2028. Additional funds have been allocated by the District, from the State grant program, and through other grants and rebates.

A condition of approval for Bond Measure E is the requirement of a Citizens Oversight Committee (COC). The COC is appointed by the Board of Education and the COC's responsibility is to monitor bond expenditures and ensure bond revenues are allocated in compliance with the voter approved measure. The COC provides transparency and maintains public confidence in the spending of Bond Measure E funds.

Construction began in June 2017. The first bond series included 21 of the 28 schools within the SFID. Work under this series was completed in late 2020. The second bond series, which includes six (6) schools, was completed in late 2022. By the end of the second bond series, all 28 schools received Measure E funded improvements. The third bond series includes six (6) schools, with one (1) school site complete and the others in various stages of construction.



**South Lake Middle School
Music Classroom**



Facilities Planning

Measure E Projects (State Grant Funds)

Under Proposition 51, the District is eligible to receive funds through the State's School Facility Program under three (3) different programs: New Construction (50% local funds with 50% State matching), Modernization (40% local funds with 60% State matching), and Career Technical Education Facilities Program (modernizing or constructing career technical programs at comprehensive high schools). The following schools have received funds under these programs.

New Construction Projects (Measure E)

- 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)

- Stone Creek Elementary School Modernization (2017)
- Bonita Canyon Elementary School Modernization (2017)
- Greentree Elementary School Modernization (2017)
- Lakeside Middle School Modernization (2017)
- 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)

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

Other Funds (Measure E)

Various grants, rebates, and programs 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 Field Improvements - CalRecycle Tire-Derivative Program (2020)
- University Park Elementary School - Seismic Mitigation Program (2022)

Facilities Planning



Measure E Projects

The following table is a list of projects completed 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/department/measure-e.

School Site	Work	Completion Date
Bonita Canyon ES	Enclose Classrooms	2017
Culverdale ES	Enclose Classrooms	2017
Greentree ES	Enclose Classrooms	2017
Santiago Hills ES	Enclose Classrooms	2017
Westwood Basics	Interim Campus (Brywood ES)	2018
El Camino Real School	Interim Campus (Meadow Park ES and Springbrook ES)	2018/19
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

Measure E Projects

The following table is a list of projects that have been completed, in the design phase, 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/department/measure-e.

School Site	Work	Completion Date
University Park ES	New Classroom Building/Renovation Buildings D and E	2022
Northwood ES	New Music Classroom Building/Nutrition Services Expansion	2022
Canyon View ES	New Music Classrooms/Innovation Lab/Design Lab	2022
Deerfield ES	New Music Classroom Building/Nutrition Services Expansion	2022
Oak Creek ES	New Music Classroom/New All Weather Lunch Shelter	2022
Plaza Vista School	New Music Classroom Building/Kindergarten Renovation	2022
South Lake MS	Modernization/Interim Housing	2022
South Lake MS	New Music Classroom	2022
Irvine HS	New Performing Arts Center - Foundation System (Increment 1)	2023
Irvine HS	New Performing Arts Center - Building/Site (Increment 2)	2024
Culverdale ES	New Multipurpose Building/Nutrition Services	2024
Greentree ES	New Multipurpose Building (Phase 1)	2024
Santiago Hills ES	New Multipurpose Building (Phase 1)	2024
Greentree ES	Interior Improvements (Phase 2)	TBD
Santiago Hills ES	Interior Improvements (Phase 2)	TBD
Woodbridge HS	HVAC Upgrades in Building J and K	TBD



Irvine High School
New Performing Arts Center (Rendering)

Facilities Planning



Aggressive Enrollment Projections

Grade	Actual Enrollment				Projected Enrollment					
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Pre-K	479	398	394	561	748	1085	1541	1991	2024	2053
K	2251	2259	2142	2112	2159	2195	2227	2263	2301	2331
1	2680	2475	2586	2568	2501	2539	2560	2593	2630	2659
2	2725	2715	2600	2766	2723	2653	2682	2703	2683	2707
3	2743	2693	2743	2746	2886	2837	2770	2794	2774	2747
4	2760	2752	2774	2867	2871	3020	2970	2894	2869	2840
5	2766	2802	2814	2841	2934	2944	3091	3037	2945	2912
6	2798	2771	2887	2911	2918	3009	3017	3169	3088	2986
7	2815	2734	2771	2846	2883	2887	2980	2971	3139	3054
8	2924	2822	2781	2786	2882	2920	2922	3015	3005	3165
9	2643	2743	2744	2712	2773	2851	2893	2889	2987	2968
10	2739	2615	2799	2808	2778	2847	2915	2952	2936	3020
11	2625	2717	2608	2766	2798	2770	2834	2897	2960	2932
12	2598	2595	2759	2543	2741	2771	2743	2806	2889	2948
Subtotals:	35546	35091	35402	35833	36595	37328	38145	38974	39230	39322
Pct Chg:		-1.3%	0.9%	1.2%	2.1%	2.0%	2.2%	2.2%	0.7%	0.2%
SDC:	572	543	584	610	613	624	633	643	646	641
-DHH	92	82	84	90	90	90	90	90	90	90
-Charter Reduction					134	164	194	194	194	194
Totals:	36026	35552	35902	36353	36984	37698	38494	39333	39592	39679
Capacity:	41817	42017	42117	42924	43638	43742	44342	44342	44342	44342
Open Seats:	5791	6465	6215	6571	6654	6044	5848	5009	4750	4663

Source: IUSD23Mod (Recent Development) As of 3/21/23

Actual and projected enrollment are snapshots of fall enrollment for Pre-Kindergarten through twelfth grade. Actual and projected enrollment do not count other programs in the district such as the Adult Transition Program, homeschool programs, early childhood learning programs, among others.



Facilities Funding Status

Community Facilities Districts and Developer Funded

Project	State Funds Received	District Share	Total Project Cost
Cypress Village Relos 2018	\$1,308,548	\$643,342	\$1,951,890
TOTALS	\$1,308,548	\$643,342	\$1,951,890

Project	State Funds Eligible	District Share to Date	Project to Date
Solis Park ES (New Construction)	\$47,744,919	\$17,380,470	\$65,125,389
TOTALS	\$47,744,919	\$17,380,470	\$65,125,389
Represents actual completed project costs			
Represents budgeted project costs			

Measure E Funding Status



Project	State Funds Eligible	District Share to Date	Project to Date
ME - Bonita Canyon Modernization	\$334,500	\$533,951	\$868,451
ME - Brywood Expansion/Modernization	*\$4,477,447	\$9,748,380	\$14,225,827
ME - College Park Modernization	*\$527,914	\$2,797,787	\$3,325,701
ME - Creekside Expansion	*\$1,606,345	\$3,236,772	\$4,843,117
ME - Culverdale Modernization	*\$784,679	\$816,438	\$1,601,117
ME - Eastshore Expansion/Modernization	*\$1,591,154	\$4,489,416	\$6,080,570
ME - Greentree Modernization	\$373,800	\$1,540,092	\$1,913,892
ME - Irvine HS Modernization	*\$4,256,129	\$2,666,136	\$6,922,265
ME - Lakeside Modernization	\$364,900	\$2,527,281	\$2,892,181
ME - Meadow Park Exp/Modernization	*\$4,887,876	\$11,139,659	\$16,027,535
ME - Northwood ES Expansion	\$1,304,500	(\$569,746)	\$734,754
ME - Oak Creek ES Expansion	\$469,100	\$3,366,861	\$3,835,961
ME - Rancho Expansion/Modernization	*\$1,747,785	\$3,541,547	\$5,289,332
ME - Santiago Hills Modernization	*\$625,105	\$802,081	\$1,427,186
ME - Sierra Vista Expansion	*\$1,671,605	\$2,916,952	\$4,588,557
ME - South Lake Expansion	*\$6,923,205	\$8,787,847	\$15,711,052
ME - Springbrook Expansion/Modernization	*\$4,683,764	\$10,599,414	\$15,283,178
ME - Stone Creek Expansion/Modernization	*\$1,624,165	\$2,671,323	\$4,295,488
ME - Turtle Rock Expansion	\$1,392,800	\$3,688,590	\$5,081,390
ME - University HS Modernization	*\$735,286	\$3,929,417	\$4,664,703
ME - University Park Modernization	*\$1,565,006	\$8,835,224	\$10,400,230
ME - Venado Expansion	*\$2,249,063	\$2,935,467	\$5,184,530
ME - Westpark Modernization	*\$3,729,015	\$6,914,995	\$10,644,010
ME - Woodbridge Expansion	*\$6,219,613	\$22,655,737	\$28,875,350
TOTALS	\$54,144,756	\$120,571,621	\$174,716,377
Represents actual completed project costs			
Represents budgeted project costs			

*State Funds Received

VII. School Allocations and Budgets
tab placeholder



School Allocations

Changes in School Site Allocations

	19-20 Allocation	20-21 Allocation	21-22 Allocation	22-23 Allocation	23-24 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	30.5:1	30.5:1	30.5:1	30.5:1	30.5:1
Humanities	30.5:1	30.5:1	30.5:1	30.5:1	30.5:1
9-12 Overall	30.5:1	30.5:1	30.5:1	30.5:1	30.5:1
English	30.5:1	30.5:1	30.5:1	30.5:1	30.5:1
Social Studies	30.5:1	30.5:1	30.5:1	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.	\$1,000 min.	\$1,000 min.	\$1,000 min.	\$1,000 min.
Middle School LAN Allocation	\$1,000 min.	\$1,000 min.	\$1,000 min.	\$1,000 min.	\$1,000 min.
High School LAN Allocation	IT Provided Support	IT Provided Support	IT Provided Support	IT Provided Support	IT Provided Support



Elementary and K-8 School Site Allocations 2023-24

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 2023-24

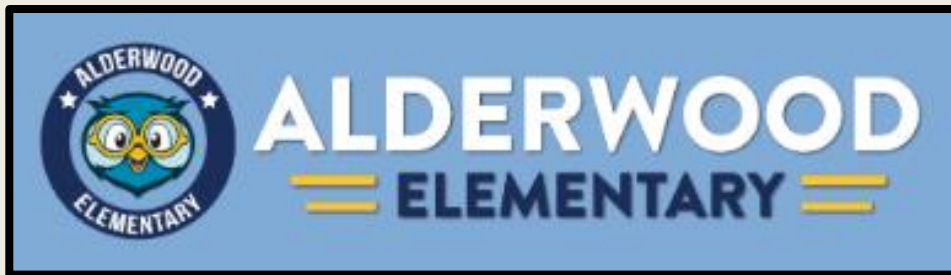
	Elementary	K-8
Teachers:		
K	31.0:1	31.0:1
1-2	30.0:1	30.0:1
3	30.0:1	30.0:1
4-5	31.5:1	31.5:1
6	31.5:1	30.5:1
7-8		30.5:1
Principal	1.0 FTE	1.0 FTE
Assistant Principal	1:1,000, 1.0 FTE	1:1,000, 1.0 FTE
K-6 TOSA-LCFF Base	0.2FTE minimum	
K-6 TOSA-LCFF Supplemental	0.2FTE minimum	
Middle School Assistant 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 2023-24



MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 2023-24		
	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 at Quail Hill Elementary School

Enrollment (Oct. 2022 Enrollment)

812

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,065,580	\$3,775
Classified Salaries	246,410	303
Benefits	1,170,743	1,442
Site Operations/Utilities	197,076	243
LCFF Base	150,298	185
LCFF Supplemental	102,898	127
Total Unrestricted General Fund Program Expenditures	\$4,933,005	\$6,075
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,120	10
Total Restricted General Fund Program Expenditures	\$8,120	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,941,125	\$6,085



Bonita Canyon Elementary School

Enrollment (Oct. 2022 Enrollment)

404

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,556,794	\$3,853
Classified Salaries	190,488	472
Benefits	613,592	1,519
Site Operations/Utilities	95,689	237
LCFF Base	73,611	182
LCFF Supplemental	46,610	115
Total Unrestricted General Fund Program Expenditures	\$2,576,784	\$6,378
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,040	10
Total Restricted General Fund Program Expenditures	\$4,040	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,580,824	\$6,388



Brywood Elementary School

Enrollment (Oct. 2022 Enrollment)

560

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,978,135	\$3,532
Classified Salaries	294,140	525
Benefits	804,680	1,437
Site Operations/Utilities	118,383	211
LCFF Base	102,190	182
LCFF Supplemental	53,585	96
Total Unrestricted General Fund Program Expenditures	\$3,351,113	\$5,984
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,600	10
Total Restricted General Fund Program Expenditures	\$5,600	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,356,713	\$5,994



Canyon View Elementary School

Enrollment (Oct. 2022 Enrollment)

734

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,695,915	\$3,673
Classified Salaries	308,609	420
Benefits	1,036,169	1,412
Site Operations/Utilities	226,270	308
LCFF Base	134,633	183
LCFF Supplemental	102,673	140
Total Unrestricted General Fund Program Expenditures	\$4,504,269	\$6,137
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,360	10
Total Restricted General Fund Program Expenditures	\$7,360	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,511,629	\$6,147



College Park Elementary School

Enrollment (Oct. 2022 Enrollment) 568

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,426,947	\$4,273
Classified Salaries	263,521	464
Benefits	915,782	1,612
Site Operations/Utilities	114,692	202
LCFF Base	104,750	184
LCFF Supplemental	82,214	145
Total Unrestricted General Fund Program Expenditures	\$3,907,906	\$6,880
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,680	10
Total Restricted General Fund Program Expenditures	\$5,680	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,913,586	\$6,890



Culverdale Elementary School

Enrollment (Oct. 2022 Enrollment)

575

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,329,519	\$4,051
Classified Salaries	354,881	617
Benefits	919,635	1,599
Site Operations/Utilities	182,181	317
LCFF Base	105,310	183
LCFF Supplemental	86,825	151
Total Unrestricted General Fund Program Expenditures	\$3,978,351	\$6,919
<u>Restricted General Fund Program Expenditures</u>		
Title 1	210,383	366
Lottery Instructional Materials	5,760	10
Total Restricted General Fund Program Expenditures	\$216,143	\$376
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,194,494	\$7,295



Cypress Village Elementary School

Enrollment (Oct. 2022 Enrollment)

1,056

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,761,449	\$3,562
Classified Salaries	326,926	310
Benefits	1,431,288	1,355
Site Operations/Utilities	213,966	203
LCFF Base	197,046	187
LCFF Supplemental	134,897	128
Total Unrestricted General Fund Program Expenditures	\$6,065,572	\$5,744
<u>Restricted General Fund Program Expenditures</u>		
Title I	183,050	173
Lottery Instructional Materials	10,570	10
Total Restricted General Fund Program Expenditures	\$193,620	\$183
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,259,192	\$5,927



DEERFIELD

ELEMENTARY

Deerfield Elementary School

Enrollment (Oct. 2022 Enrollment)

640

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,507,487	\$3,918
Classified Salaries	308,696	482
Benefits	972,404	1,519
Site Operations/Utilities	264,856	414
LCFF Base	115,151	180
LCFF Supplemental	91,709	143
Total Unrestricted General Fund Program Expenditures	\$4,260,303	\$6,657
<u>Restricted General Fund Program Expenditures</u>		
Title I	107,676	168
Lottery Instructional Materials	6,400	10
Total Restricted General Fund Program Expenditures	\$114,076	\$178
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,374,379	\$6,835



EASTSHORE

• ELEMENTARY SCHOOL •

Eastshore Elementary School

Enrollment (Oct. 2022 Enrollment)

533

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,986,556	\$3,727
Classified Salaries	265,807	499
Benefits	807,678	1,515
Site Operations/Utilities	113,801	214
LCFF Base	100,581	189
LCFF Supplemental	47,479	89
Total Unrestricted General Fund Program Expenditures	\$3,321,902	\$6,232
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,340	10
Total Restricted General Fund Program Expenditures	\$5,340	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,327,242	\$6,242



Eastwood Elementary School

Enrollment (Oct. 2022 Enrollment)

624

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,163,001	\$3,466
Classified Salaries	328,070	526
Benefits	887,247	1,422
Site Operations/Utilities	112,876	181
LCFF Base	115,583	185
LCFF Supplemental	101,653	163
Total Unrestricted General Fund Program Expenditures	\$3,708,430	\$5,943
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,270	10
Total Restricted General Fund Program Expenditures	\$6,270	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,714,700	\$5,953



Greentree Elementary School

Enrollment (Oct. 2022 Enrollment)

449

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,838,916	\$4,096
Classified Salaries	303,217	675
Benefits	749,874	1,670
Site Operations/Utilities	154,242	344
LCFF Base	82,430	184
LCFF Supplemental	67,123	149
Total Unrestricted General Fund Program Expenditures	\$3,195,802	\$7,118
<u>Restricted General Fund Program Expenditures</u>		
Title 1	110,990	247
Lottery Instructional Materials	4,490	10
Total Restricted General Fund Program Expenditures	\$115,480	\$257
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,311,282	\$7,375



Loma Ridge Elementary School

Enrollment (Oct. 2022 Enrollment)

676

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,140,193	\$3,166
Classified Salaries	278,920	413
Benefits	894,351	1,323
Site Operations/Utilities	302,647	448
LCFF Base	125,840	186
LCFF Supplemental	63,311	94
Total Unrestricted General Fund Program Expenditures	\$3,805,262	\$5,629
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,760	10
Total Restricted General Fund Program Expenditures	\$6,760	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,812,022	\$5,639



Meadowpark Elementary School

Enrollment (Oct. 2022 Enrollment) **602**

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,203,166	\$3,660
Classified Salaries	311,768	518
Benefits	901,645	1,498
Site Operations/Utilities	102,812	171
LCFF Base	111,371	185
LCFF Supplemental	96,554	160
Total Unrestricted General Fund Program Expenditures	\$3,727,316	\$6,192
<u>Restricted General Fund Program Expenditures</u>		
Title 1	103,535	172
Lottery Instructional Materials	6,020	10
Total Restricted General Fund Program Expenditures	\$109,555	\$182
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,836,871	\$6,374



Northwood Elementary School

Enrollment (Oct. 2022 Enrollment)

516

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,058,029	\$3,988
Classified Salaries	310,721	602
Benefits	836,237	1,621
Site Operations/Utilities	112,517	218
LCFF Base	92,293	179
LCFF Supplemental	104,708	203
Total Unrestricted General Fund Program Expenditures	\$3,514,505	\$6,811
<u>Restricted General Fund Program Expenditures</u>		
Title 1	132,525	257
Lottery Instructional Materials	5,160	10
Total Restricted General Fund Program Expenditures	\$137,685	\$267
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,652,190	\$7,078



Oak Creek Elementary School

Enrollment (Oct. 2022 Enrollment)

894

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,574,596	\$3,998
Classified Salaries	265,266	297
Benefits	1,302,000	1,456
Site Operations/Utilities	186,543	209
LCFF Base	164,012	183
LCFF Supplemental	85,214	95
Total Unrestricted General Fund Program Expenditures	\$5,577,631	\$6,239
<u>Restricted General Fund Program Expenditures</u>		
Title 1	209,555	234
Lottery Instructional Materials	8,590	10
Total Restricted General Fund Program Expenditures	\$218,145	\$244
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,795,776	\$6,483



Portola Springs Elementary School

Enrollment (Oct. 2022 Enrollment)

887

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,395,806	\$3,828
Classified Salaries	285,400	322
Benefits	1,271,751	1,434
Site Operations/Utilities	220,809	249
LCFF Base	161,724	182
LCFF Supplemental	45,957	52
Total Unrestricted General Fund Program Expenditures	\$5,381,447	\$6,067
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,860	10
Total Restricted General Fund Program Expenditures	\$8,860	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,390,307	\$6,077



Santiago Hills Elementary School

Enrollment (Oct. 2022 Enrollment)

548

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,131,085	\$3,889
Classified Salaries	257,407	470
Benefits	819,714	1,496
Site Operations/Utilities	149,683	273
LCFF Base	101,150	185
LCFF Supplemental	53,757	98
Total Unrestricted General Fund Program Expenditures	\$3,512,796	\$6,410
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,480	10
Total Restricted General Fund Program Expenditures	\$5,480	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,518,276	\$6,420



Springbrook Elementary School

Enrollment (Oct. 2022 Enrollment) 506

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,974,972	\$3,903
Classified Salaries	291,183	575
Benefits	789,320	1,560
Site Operations/Utilities	107,357	212
LCFF Base	91,565	181
LCFF Supplemental	99,749	197
Total Unrestricted General Fund Program Expenditures	\$3,354,146	\$6,629
<u>Restricted General Fund Program Expenditures</u>		
Title 1	125,070	247
Lottery Instructional Materials	5,060	10
Total Restricted General Fund Program Expenditures	\$130,130	\$257
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,484,276	\$6,886



Stone Creek Elementary School

Enrollment (Oct. 2022 Enrollment)

460

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,889,546	\$4,108
Classified Salaries	257,109	559
Benefits	743,740	1,617
Site Operations/Utilities	112,144	244
LCFF Base	84,388	183
LCFF Supplemental	50,641	110
Total Unrestricted General Fund Program Expenditures	\$3,137,568	\$6,821
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,610	10
Total Restricted General Fund Program Expenditures	\$4,610	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,142,178	\$6,831



Stonegate Elementary School

Enrollment (Oct. 2022 Enrollment)

1,011

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,786,577	\$3,745
Classified Salaries	354,166	350
Benefits	1,427,159	1,412
Site Operations/Utilities	237,937	235
LCFF Base	185,542	184
LCFF Supplemental	57,826	57
Total Unrestricted General Fund Program Expenditures	\$6,049,207	\$5,983
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,110	10
Total Restricted General Fund Program Expenditures	\$10,110	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,059,317	\$5,993



TURTLE ROCK ELEMENTARY

Turtle Rock Elementary School

Enrollment (Oct. 2022 Enrollment)

835

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,187,510	\$3,817
Classified Salaries	312,074	374
Benefits	1,199,375	1,436
Site Operations/Utilities	133,466	160
LCFF Base	162,835	195
LCFF Supplemental	56,492	68
Total Unrestricted General Fund Program Expenditures	\$5,051,752	\$6,050
<u>Restricted General Fund Program Expenditures</u>		
Title 1	140,808	169
Lottery Instructional Materials	8,360	10
Total Restricted General Fund Program Expenditures	\$149,168	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,200,920	\$6,060



UNIVERSITY PARK ELEMENTARY

University Park Elementary School

Enrollment (Oct. 2022 Enrollment)

496

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,034,078	\$4,101
Classified Salaries	272,666	550
Benefits	795,436	1,604
Site Operations/Utilities	133,862	270
LCFF Base	93,773	189
LCFF Supplemental	112,215	226
Total Unrestricted General Fund Program Expenditures	\$3,442,030	\$6,940
<u>Restricted General Fund Program Expenditures</u>		
Title 1	151,575	306
Lottery Instructional Materials	4,960	10
Total Restricted General Fund Program Expenditures	\$156,535	\$316
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,598,565	\$7,255



Westpark Elementary School

Enrollment (Oct. 2022 Enrollment) 825

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,453,717	\$4,186
Classified Salaries	290,917	353
Benefits	1,271,102	1,541
Site Operations/Utilities	193,124	234
LCFF Base	146,364	177
LCFF Supplemental	49,295	60
Total Unrestricted General Fund Program Expenditures	\$5,404,519	\$6,551
<u>Restricted General Fund Program Expenditures</u>		
Title I	173,111	210
Lottery Instructional Materials	8,260	10
Total Restricted General Fund Program Expenditures	\$181,371	\$220
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,585,890	\$6,771



Woodbury Elementary School

Enrollment (Oct. 2022 Enrollment)

1,069

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,871,050	\$3,621
Classified Salaries	297,785	279
Benefits	1,465,780	1,371
Site Operations/Utilities	223,758	209
LCFF Base	200,491	188
LCFF Supplemental	70,488	66
Total Unrestricted General Fund Program Expenditures	\$6,129,352	\$5,734
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,700	10
Total Restricted General Fund Program Expenditures	\$10,700	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,140,052	\$5,744



Beacon Park K-8 School

Enrollment (Oct. 2022 Enrollment)

1,035

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$4,109,160	\$3,970
Classified Salaries	389,006	376
Benefits	1,555,066	1,502
Site Operations/Utilities	271,033	262
LCFF Base	181,580	175
LCFF Supplemental	48,182	47
Counseling Program	148,757	144
Total Unrestricted General Fund Program Expenditures	\$6,702,784	\$6,476
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,350	10
Total Restricted General Fund Program Expenditures	\$10,350	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,713,134	\$6,486



Cadence Park K-8 School

Enrollment (Oct. 2022 Enrollment)

924

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,292,597	\$3,563
Classified Salaries	370,440	401
Benefits	1,323,435	1,432
Site Operations/Utilities	295,534	320
LCFF Base	159,679	173
LCFF Supplemental	52,337	57
Counseling Program	115,800	125
Total Unrestricted General Fund Program Expenditures	\$5,609,822	\$6,071
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,240	10
Total Restricted General Fund Program Expenditures	\$9,240	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,619,062	\$6,081



PLAZA VISTA
YEAR ROUND K-8 SCHOOL

Plaza Vista K-8 School

Enrollment (Oct. 2022 Enrollment)

795

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,190,706	\$4,013
Classified Salaries	362,179	456
Benefits	1,253,108	1,576
Site Operations/Utilities	225,992	284
LCFF Base	136,858	172
LCFF Supplemental	67,258	85
Counseling	140,017	176
Total Unrestricted General Fund Program Expenditures	\$5,376,118	\$6,762
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,980	10
Total Restricted General Fund Program Expenditures	\$7,980	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,384,098	\$6,772



Solis Park K-8 School

Enrollment (Oct. 2022 Enrollment)

426

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,265,630	\$5,318
Classified Salaries	325,841	765
Benefits	940,436	2,208
Site Operations/Utilities	170,202	400
LCFF Base	85,966	202
LCFF Supplemental	60,099	141
Counseling	121,615	285
Total Unrestricted General Fund Program Expenditures	\$3,969,789	\$9,319
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,290	10
Total Restricted General Fund Program Expenditures	\$4,290	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,974,079	\$9,329



Vista Verde at Turtle Ridge K-8 School

Enrollment (Oct. 2022 Enrollment) 801

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,534,693	\$4,413
Classified Salaries	355,029	443
Benefits	1,314,599	1,641
Site Operations/Utilities	267,508	334
LCFF Base	142,911	178
LCFF Supplemental	23,117	29
Counseling Program	144,760	181
Total Unrestricted General Fund Program Expenditures	\$5,782,617	\$7,039
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,050	10
Total Restricted General Fund Program Expenditures	\$8,050	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,790,667	\$7,049



Jeffrey Trail Middle School

Enrollment (Oct. 2022 Enrollment)

1,077

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$4,324,836	\$4,016
Classified Salaries	444,538	413
Benefits	1,693,512	1,572
Site Operations/Utilities	294,267	273
LCFF Base	147,235	137
LCFF Supplemental	49,277	46
Counseling Program	287,052	267
Total Unrestricted General Fund Program Expenditures	\$7,240,717	\$6,723
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,780	10
Total Restricted General Fund Program Expenditures	\$10,780	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$7,251,497	\$6,733



Lakeside Middle School

Enrollment (Oct. 2022 Enrollment)

635

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,731,264	\$4,301
Classified Salaries	323,459	509
Benefits	1,063,393	1,675
Site Operations/Utilities	194,835	307
LCFF Base	90,123	142
LCFF Supplemental	20,475	32
Counseling Program	174,979	276
Total Unrestricted General Fund Program Expenditures	\$4,598,528	\$7,242
<u>Restricted General Fund Program Expenditures</u>		
Title I	95,252	150
Lottery Instructional Materials	6,350	10
Total Restricted General Fund Program Expenditures	\$101,602	\$160
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,700,130	\$7,402



RANCHO S.J.

MIDDLE SCHOOL

Rancho San Joaquin Middle School

Enrollment (Oct. 2022 Enrollment)

807

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,217,667	\$3,987
Classified Salaries	335,878	416
Benefits	1,220,417	1,512
Site Operations/Utilities	289,038	358
LCFF Base	107,126	133
LCFF Supplemental	29,239	36
Counseling Program	146,760	182
Total Unrestricted General Fund Program Expenditures	\$5,346,125	\$6,625
<u>Restricted General Fund Program Expenditures</u>		
Title I	130,868	162
Lottery Instructional Materials	8,060	10
Total Restricted General Fund Program Expenditures	\$138,928	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,485,053	\$6,635



Sierra Vista Middle School

Enrollment (Oct. 2022 Enrollment)

1,126

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$4,299,910	\$3,819
Classified Salaries	384,580	342
Benefits	1,624,548	1,443
Site Operations/Utilities	270,246	240
LCFF Base	149,788	133
LCFF Supplemental	38,208	34
Counseling Program	270,637	240
Total Unrestricted General Fund Program Expenditures	\$7,037,917	\$6,250
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,270	10
Total Restricted General Fund Program Expenditures	\$11,270	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$7,049,187	\$6,260



Southlake Middle School

Enrollment (Oct. 2022 Enrollment)

601

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,473,157	\$4,115
Classified Salaries	344,347	573
Benefits	1,004,326	1,671
Site Operations/Utilities	188,219	313
LCFF Base	79,576	132
LCFF Supplemental	34,738	58
Counseling Program	209,290	348
Total Unrestricted General Fund Program Expenditures	\$4,333,653	\$7,211
<u>Restricted General Fund Program Expenditures</u>		
Title 1	154,888	258
Lottery Instructional Materials	6,010	10
Total Restricted General Fund Program Expenditures	\$160,898	\$268
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,494,551	\$7,478



VENADO

= MIDDLE SCHOOL =

Venado Middle School

Enrollment (Oct. 2022 Enrollment)

583

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,418,563	\$4,148
Classified Salaries	306,715	526
Benefits	995,740	1,708
Site Operations/Utilities	252,062	432
LCFF Base	77,169	132
LCFF Supplemental	30,458	52
Counseling Program	124,601	214
Total Unrestricted General Fund Program Expenditures	\$4,205,308	\$7,213
<u>Restricted General Fund Program Expenditures</u>		
Title 1	99,394	170
Lottery Instructional Materials	5,830	10
Total Restricted General Fund Program Expenditures	\$105,224	\$180
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,310,532	\$7,394



CREEKSIDE

EDUCATION CENTER

Creekside High School

Enrollment (Oct. 2022 Enrollment)

82

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$906,136	\$11,050
Classified Salaries	319,342	3,894
Benefits	446,508	5,445
Site Operations/Utilities	328,857	4,010
LCFF Base	14,033	171
LCFF Supplemental	3,768	46
Counseling Program	280,518	3,421
Total Unrestricted General Fund Program Expenditures	\$2,299,162	\$28,039
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	830	10
Total Restricted General Fund Program Expenditures	\$830	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,299,992	\$28,049



Irvine High School

Enrollment (Oct. 2022 Enrollment)

1,862

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,913,481	\$3,713
Classified Salaries	1,210,693	650
Benefits	2,936,884	1,577
Site Operations/Utilities	764,420	411
Athletics Base Program	582,246	313
LCFF Base	342,860	184
LCFF Supplemental	68,169	37
Counseling Program	611,163	328
Total Unrestricted General Fund Program Expenditures	\$13,429,916	\$7,213
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	18,610	10
Total Restricted General Fund Program Expenditures	\$18,610	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$13,448,526	\$7,223



NORTHWOOD = HIGH SCHOOL =

Northwood High School

Enrollment (Oct. 2022 Enrollment)

2,251

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,371,395	\$3,719
Classified Salaries	1,231,960	547
Benefits	3,451,676	1,533
Site Operations/Utilities	671,947	299
Athletics Base Program	602,535	268
LCFF Base	414,176	184
LCFF Supplemental	62,510	28
Counseling Program	666,309	296
Total Unrestricted General Fund Program Expenditures	\$15,472,508	\$6,874
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	22,510	10
Total Restricted General Fund Program Expenditures	\$22,510	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$15,495,018	\$6,884



Portola High School

Enrollment (Oct. 2022 Enrollment)

2,293

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,009,545	\$3,493
Classified Salaries	1,285,755	561
Benefits	3,460,701	1,509
Site Operations/Utilities	1,006,913	439
Athletics Base Program	603,712	263
LCFF Base	421,876	184
LCFF Supplemental	64,841	28
Counseling Program	678,491	296
Total Unrestricted General Fund Program Expenditures	\$15,531,834	\$6,774
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	22,960	10
Total Restricted General Fund Program Expenditures	\$22,960	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$15,554,794	\$6,784



UNIVERSITY HIGH SCHOOL

University High School

Enrollment (Oct. 2022 Enrollment)

2,164

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,404,097	\$3,884
Classified Salaries	1,201,173	555
Benefits	3,407,106	1,574
Site Operations/Utilities	647,677	299
Athletics Base Program	582,746	269
LCFF Base	398,226	184
LCFF Supplemental	58,213	27
Counseling Program	654,411	302
Total Unrestricted General Fund Program Expenditures	\$15,353,649	\$7,095
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	21,650	10
Total Restricted General Fund Program Expenditures	\$21,650	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$15,375,299	\$7,105



Woodbridge High School

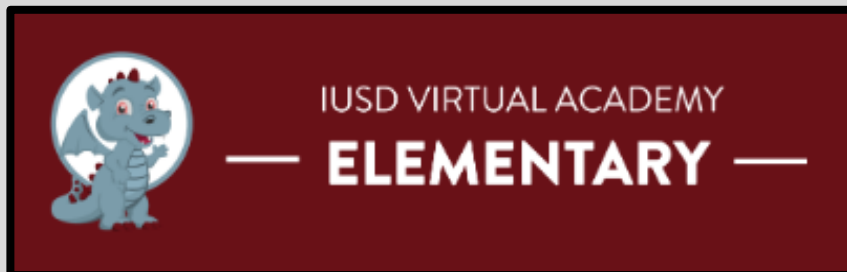
Enrollment (Oct. 2022 Enrollment)

2,218

	2023-24 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,411,012	\$3,792
Classified Salaries	1,259,383	568
Benefits	3,460,510	1,560
Site Operations/Utilities	782,200	353
Athletics Base Program	598,343	270
LCFF Base	408,126	184
LCFF Supplemental	70,377	32
Counseling Program	740,079	334
Total Unrestricted General Fund Program Expenditures	\$15,730,030	\$7,092
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	22,190	10
Total Restricted General Fund Program Expenditures	\$22,190	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$15,752,220	\$7,102



Irvine Unified School District Virtual Academy



The Irvine Unified School District Virtual Academy (IVA) Elementary and Secondary (Middle and High Schools) became recognized schools beginning with the 2021-22 school year.

Enrollment (September 2022 Enrollment)

IVA Elementary: **188**

IVA Middle @ San Joaquin: **45**

IVA High @ San Joaquin: **137**



VIII. Multi-Year Projections tab placeholder

**Irvine Unified School District
2023-24 Budget
General Fund**

DESCRIPTION	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
A. REVENUES						
LCFF Sources	\$ 325,245,195	\$ 338,947,604	\$ 384,039,242	\$ 416,997,034	\$ 436,305,617	\$ 456,237,362
Federal Revenues	26,208,417	16,971,923	31,468,407	13,154,734	13,107,710	13,107,710
Other State Revenues	78,870,766	90,023,738	130,457,309	80,992,448	82,471,816	84,273,067
Other Local Revenue	29,075,127	33,387,585	44,987,068	29,716,637	29,703,132	30,006,585
TOTAL REVENUES	\$ 459,399,504	\$ 479,330,850	\$ 590,952,026	\$ 540,860,853	\$ 561,588,275	\$ 583,624,724
B. EXPENDITURES						
Certificated Salaries	\$ 186,924,630	\$ 207,394,986	\$ 221,829,980	\$ 229,742,427	\$ 232,172,435	\$ 229,625,116
Classified Salaries	70,071,796	73,510,021	80,837,843	89,522,456	91,155,415	89,937,345
Employee Benefits	99,273,002	116,654,599	128,410,053	135,574,716	137,735,314	136,648,286
Books and Supplies	22,555,128	20,300,594	20,587,015	28,198,200	16,882,111	14,703,670
Services, Other Oper. Exps	31,066,539	40,787,936	50,458,545	51,255,870	55,105,929	51,481,549
Capital Outlay	2,954,943	776,414	1,823,634	645,000	645,000	645,000
Other Outgo	3,077,818	2,354,013	3,211,982	3,555,196	3,601,294	3,641,304
Direct Support/Indirect Costs	(10,355)	(209,170)	(255,502)	(290,973)	(290,973)	(290,973)
TOTAL EXPENDITURES	\$ 415,913,501	\$ 461,569,393	\$ 506,903,551	\$ 538,202,892	\$ 537,006,525	\$ 526,391,296
C. EXCESS (DEFICIENCY)	\$ 43,486,003	\$ 17,761,457	\$ 84,048,476	\$ 2,657,961	\$ 24,581,750	\$ 57,233,428

**Irvine Unified School District
2023-24 Budget
General Fund**

DESCRIPTION	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$ 250,000	\$ 1,250,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	22,939,088	17,643,206	21,320,177	10,048,185	10,468,185	10,951,185
Other Sources	127,073	127,073	127,073	127,073	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	\$ (22,562,015)	\$ (16,266,133)	\$ (21,193,104)	\$ (9,671,112)	\$ (10,218,185)	\$ (10,701,185)
<u>E. NET INCREASE (DECREASE)</u>	20,923,988	1,495,324	62,855,372	(7,013,151)	14,363,565	46,532,243
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ 70,959,498	\$ 91,883,486	\$ 93,378,810	\$ 156,234,182	\$ 149,221,031	\$ 163,584,596
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	70,959,498	91,883,486	93,378,810	156,234,182	149,221,031	163,584,596
Ending Balance, June 30,	<u>\$ 91,883,486</u>	<u>\$ 93,378,810</u>	<u>\$ 156,234,182</u>	<u>\$ 149,221,031</u>	<u>\$ 163,584,596</u>	<u>\$ 210,116,839</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	186,170	228,078	201,387	200,000	200,000	200,000
Prepaid Expenses	21,317	389,531	664,984	0	0	0
Economic Uncertainties	8,778,000	9,585,000	10,565,000	10,966,000	10,949,495	10,746,850
%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Restricted Ending Fund Balance	43,349,361	45,212,946	106,640,715	84,181,976	61,854,670	62,039,849
Board Assigned/Unassigned	39,398,638	37,813,256	38,012,096	53,723,055	90,430,431	136,980,140

**Irvine Unified School District
2023-24 Budget
Unrestricted**

DESCRIPTION	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
A. REVENUES						
LCFF Sources	\$ 323,172,673	\$ 338,947,604	\$ 384,039,242	\$ 416,997,034	\$ 436,305,617	\$ 456,237,362
Federal Revenues	0	1,181,700	0	0	0	0
Other State Revenues	7,642,003	7,836,846	11,907,221	10,813,106	11,034,669	11,243,282
Other Local Revenue	10,484,873	9,586,047	15,555,543	14,502,923	14,489,418	14,867,104
TOTAL REVENUES	\$ 341,299,549	\$ 357,552,196	\$ 411,502,006	\$ 442,313,063	\$ 461,829,704	\$ 482,347,748
B. EXPENDITURES						
Certificated Salaries	145,598,053	153,195,852	167,650,483	171,274,319	174,191,458	177,716,600
Classified Salaries	40,321,985	40,797,113	46,460,541	48,644,822	49,660,199	50,635,455
Employee Benefits	58,352,578	65,342,038	76,992,421	79,422,650	81,010,147	82,570,195
Books and Supplies	4,957,365	8,566,735	8,583,131	7,979,489	7,879,488	7,879,489
Services, Other Oper. Exps	16,654,853	20,720,675	24,759,966	27,147,596	28,020,090	28,963,432
Capital Outlay	531,793	173,596	312,296	225,000	225,000	225,000
Other Outgo	1,539,303	1,526,450	1,900,312	2,035,000	2,081,098	2,121,108
Direct Support/Indirect Costs	(2,091,007)	(2,564,379)	(2,821,089)	(3,519,216)	(3,270,541)	(3,398,193)
TOTAL EXPENDITURES	\$ 265,864,925	\$ 287,758,080	\$ 323,838,060	\$ 333,209,660	\$ 339,796,939	\$ 346,713,086
C. EXCESS (DEFICIENCY)	\$ 75,434,624	\$ 69,794,116	\$ 87,663,946	\$ 109,103,403	\$ 122,032,765	\$ 135,634,662

**Irvine Unified School District
2023-24 Budget
Unrestricted**

DESCRIPTION	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$ 250,000	\$ 1,250,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	10,255,873	6,581,240	7,922,379	3,798,185	4,218,185	4,701,185
Other Sources	127,073	127,073	127,073	127,073	0	0
Other Uses	0	0	0	0	0	0
Contributions to Restricted Programs	(70,476,895)	(64,958,209)	(78,441,038)	(90,236,703)	(81,373,709)	(84,836,413)
Total Other Sources/Uses	\$ (80,355,695)	\$ (70,162,376)	\$ (86,236,344)	\$ (93,657,815)	\$ (85,341,894)	\$ (89,287,598)
<u>E. NET INCREASE (DECREASE)</u>	(4,921,071)	(368,260)	1,427,602	15,445,588	36,690,871	46,347,064
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	53,455,196	48,534,125	48,165,865	49,593,467	65,039,055	101,729,926
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	53,455,196	48,534,125	48,165,865	49,593,467	65,039,055	101,729,926
Ending Balance, June 30,	<u>\$ 48,534,125</u>	<u>\$ 48,165,865</u>	<u>\$ 49,593,467</u>	<u>\$ 65,039,055</u>	<u>\$ 101,729,926</u>	<u>\$ 148,076,990</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	186,170	228,078	201,387	200,000	200,000	200,000
Prepaid Expenses	21,317	389,531	664,984	0	0	0
Economic Uncertainties	8,778,000	9,585,000	10,565,000	10,966,000	10,949,495	10,746,850
Board Assigned/Unassigned	39,398,638	37,813,256	38,012,096	53,723,055	90,430,431	136,980,140

**Irvine Unified School District
2023-24 Budget
Restricted**

DESCRIPTION	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
A. REVENUES						
LCFF Sources	\$ 2,072,522	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	26,208,417	15,790,223	31,468,407	13,154,734	13,107,710	13,107,710
Other State Revenues	71,228,763	82,186,892	118,550,088	70,179,342	71,437,147	73,029,785
Other Local Revenue	18,590,254	23,801,539	29,431,525	15,213,714	15,213,714	15,139,481
TOTAL REVENUES	\$ 118,099,955	\$ 121,778,654	\$ 179,450,020	\$ 98,547,790	\$ 99,758,571	\$ 101,276,976
B. EXPENDITURES						
Certificated Salaries	41,326,577	54,199,134	54,179,497	58,468,108	57,980,977	51,908,515
Classified Salaries	29,749,810	32,712,908	34,377,302	40,877,634	41,495,217	39,301,890
Employee Benefits	40,920,424	51,312,561	51,417,632	56,152,066	56,725,167	54,078,091
Books and Supplies	17,597,763	11,733,859	12,003,884	20,218,711	9,002,622	6,824,182
Services, Other Oper. Exps	14,411,686	20,067,261	25,698,580	24,108,274	27,085,839	22,518,117
Capital Outlay	2,423,149	602,817	1,511,338	420,000	420,000	420,000
Other Outgo	1,538,515	827,562	1,311,670	1,520,196	1,520,196	1,520,196
Direct Support/Indirect Costs	2,080,652	2,355,209	2,565,588	3,228,243	2,979,568	3,107,220
TOTAL EXPENDITURES	\$ 150,048,577	\$ 173,811,312	\$ 183,065,491	\$ 204,993,232	\$ 197,209,586	\$ 179,678,210
C. EXCESS (DEFICIENCY)	\$ (31,948,621)	\$ (52,032,659)	\$ (3,615,471)	\$ (106,445,442)	\$ (97,451,015)	\$ (78,401,234)

**Irvine Unified School District
2023-24 Budget
Restricted**

DESCRIPTION	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	12,683,216	11,061,966	13,397,798	6,250,000	6,250,000	6,250,000
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions to Restricted Programs	70,476,895	64,958,209	78,441,038	90,236,703	81,373,709	84,836,413
Total Other Sources/Uses	\$ 57,793,680	\$ 53,896,243	\$ 65,043,241	\$ 83,986,703	\$ 75,123,709	\$ 78,586,413
<u>E. NET INCREASE (DECREASE)</u>	25,845,059	1,863,584	61,427,770	(22,458,739)	(22,327,306)	185,179
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	17,504,303	43,349,361	45,212,946	106,640,715	84,181,976	61,854,670
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	17,504,303	43,349,361	45,212,946	106,640,715	84,181,976	61,854,670
Ending Balance, June 30,	<u>\$ 43,349,361</u>	<u>\$ 45,212,946</u>	<u>\$ 106,640,715</u>	<u>\$ 84,181,976</u>	<u>\$ 61,854,670</u>	<u>\$ 62,039,849</u>

IX. Other Funds
tab placeholder

Other District Funds

Student Activity Special Revenue Fund (Fund 8)

The Student Activity Special Revenue Fund was established for the required reporting of revenue and expenditures of the Associated Student Body (ASB) at Unaudited Actuals. There is no budget associated with this fund.

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.

Other District Funds

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.

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
Student Activity Special Reserve Fund (Fund 08)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	5,622,277	5,622,277	0	5,000,000	5,000,000
TOTAL REVENUES	0	5,622,277	5,622,277	0	5,000,000	5,000,000
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	1,278,380	1,278,380	0	850,000	850,000
Services, Other Oper. Exps	0	4,114,912	4,114,912	0	3,700,000	3,700,000
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	5,393,293	5,393,293	0	4,550,000	4,550,000
C. EXCESS (DEFICIENCY)	0	228,985	228,985	0	450,000	450,000

**Irvine Unified School District
Student Activity Special Reserve Fund (Fund 08)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	228,985	228,985	0	450,000	450,000
F. FUND BALANCE						
Beginning Balance, July 1,	0	3,358,610	3,358,610	0	3,587,595	3,587,595
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,358,610	3,358,610	0	3,587,595	3,587,595
Ending Balance, June 30,	<u>0</u>	<u>3,587,595</u>	<u>3,587,595</u>	<u>0</u>	<u>4,037,595</u>	<u>4,037,595</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	568,748	568,748	0	614,987	614,987
Other Local Revenues	0	13,252	13,252	0	13,500	13,500
TOTAL REVENUES	0	582,000	582,000	0	628,487	628,487
B. EXPENDITURES						
Certificated Salaries	0	222,780	222,780	0	230,000	230,000
Classified Salaries	0	84,506	84,506	0	85,454	85,454
Employee Benefits	0	90,884	90,884	0	97,630	97,630
Books and Supplies	0	11,795	11,795	0	193,858	193,858
Services, Other Oper. Exps	0	276,189	276,189	0	439,545	439,545
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	19,623	19,623	0	29,000	29,000
TOTAL EXPENDITURES	0	705,777	705,777	0	1,075,487	1,075,487
C. EXCESS (DEFICIENCY)	0	(123,776)	(123,776)	0	(447,000)	(447,000)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	(123,776)	(123,776)	0	(447,000)	(447,000)
F. FUND BALANCE						
Beginning Balance, July 1,	0	621,964	621,964	0	498,188	498,188
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	621,964	621,964	0	498,188	498,188
Ending Balance, June 30,	<u>0</u>	<u>498,188</u>	<u>498,188</u>	<u>0</u>	<u>51,188</u>	<u>51,188</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	303,422	303,422	0	1,590,043	1,590,043
Other State Revenues	0	1,584,015	1,584,015	0	9,000	9,000
Other Local Revenues	0	423,652	423,652	0	375,000	375,000
TOTAL REVENUES	0	2,311,089	2,311,089	0	1,974,043	1,974,043
B. EXPENDITURES						
Certificated Salaries	0	123,208	123,208	0	121,996	121,996
Classified Salaries	0	1,032,251	1,032,251	0	937,042	937,042
Employee Benefits	0	499,512	499,512	0	553,990	553,990
Books and Supplies	0	119,633	119,633	0	305,157	305,157
Services, Other Oper. Exps	0	59,357	59,357	0	7,749	7,749
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	43,808	43,808	0	48,109	48,109
TOTAL EXPENDITURES	0	1,877,769	1,877,769	0	1,974,043	1,974,043
C. EXCESS (DEFICIENCY)	0	433,320	433,320	0	0	0

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	433,320	433,320	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	342,905	342,905	0	776,226	776,226
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	342,905	342,905	0	776,226	776,226
Ending Balance, June 30,	<u>0</u>	<u>776,226</u>	<u>776,226</u>	<u>0</u>	<u>776,226</u>	<u>776,226</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	8,712,461	8,712,461	0	7,360,257	7,360,257
Other State Revenues	0	16,198,298	16,198,298	0	17,468,441	17,468,441
Other Local Revenues	0	1,282,105	1,282,105	0	1,451,154	1,451,154
TOTAL REVENUES	0	26,192,864	26,192,864	0	26,279,852	26,279,852
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	4,105,558	4,105,558	0	4,147,840	4,147,840
Employee Benefits	0	1,891,584	1,891,584	0	1,930,476	1,930,476
Books and Supplies	0	8,439,934	8,439,934	0	7,678,600	7,678,600
Services, Other Oper. Exps	0	217,922	217,922	0	275,620	275,620
Capital Outlay	0	379,471	379,471	0	2,974,540	2,974,540
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	192,071	192,071	0	213,864	213,864
TOTAL EXPENDITURES	0	15,226,540	15,226,540	0	17,220,940	17,220,940
C. EXCESS (DEFICIENCY)	0	10,966,324	10,966,324	0	9,058,912	9,058,912

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	10,966,324	10,966,324	0	9,058,912	9,058,912
F. FUND BALANCE						
Beginning Balance, July 1,	0	8,964,194	8,964,194	0	19,930,518	19,930,518
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	8,964,194	8,964,194	0	19,930,518	19,930,518
Ending Balance, June 30,	<u>0</u>	<u>19,930,518</u>	<u>19,930,518</u>	<u>0</u>	<u>28,989,430</u>	<u>28,989,430</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	46,714	46,714	0	22,000	22,000
TOTAL REVENUES	0	46,714	46,714	0	22,000	22,000
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	256,893	256,893	0	0	0
Services, Other Oper. Exps	0	1,539,718	1,539,718	0	834,436	834,436
Capital Outlay	0	1,747,446	1,747,446	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,544,058	3,544,058	0	834,436	834,436
C. EXCESS (DEFICIENCY)	0	(3,497,343)	(3,497,343)	0	(812,436)	(812,436)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	4,300,000	4,300,000	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	4,300,000	4,300,000	0	750,000	750,000
<u>E. NET INCREASE (DECREASE)</u>	0	802,657	802,657	0	(62,436)	(62,436)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	774,097	774,097	0	1,576,754	1,576,754
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	774,097	774,097	0	1,576,754	1,576,754
Ending Balance, June 30,	<u>0</u>	<u>1,576,754</u>	<u>1,576,754</u>	<u>0</u>	<u>1,514,318</u>	<u>1,514,318</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	633,078	633,078	0	5,421,689	5,421,689
TOTAL REVENUES	0	633,078	633,078	0	5,421,689	5,421,689
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	1,697	1,697	0	2,500	2,500
Services, Other Oper. Exps	0	185,005	185,005	0	147,340	147,340
Capital Outlay	0	16,507,930	16,507,930	0	50,029,847	50,029,847
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	16,694,632	16,694,632	0	50,179,687	50,179,687
C. EXCESS (DEFICIENCY)	0	(16,061,554)	(16,061,554)	0	(44,757,998)	(44,757,998)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	5,833,730	5,833,730	0	4,100,000	4,100,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	60,000,000	60,000,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	5,833,730	5,833,730	0	64,100,000	64,100,000
<u>E. NET INCREASE (DECREASE)</u>	0	(10,227,824)	(10,227,824)	0	19,342,002	19,342,002
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	17,601,522	17,601,522	0	7,373,698	7,373,698
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	17,601,522	17,601,522	0	7,373,698	7,373,698
Ending Balance, June 30,	<u>0</u>	<u>7,373,698</u>	<u>7,373,698</u>	<u>0</u>	<u>26,715,700</u>	<u>26,715,700</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	3,815,278	3,815,278	0	670,384	670,384
TOTAL REVENUES	0	3,815,278	3,815,278	0	670,384	670,384
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	20,000	20,000
Services, Other Oper. Exps	0	227,890	227,890	0	235,168	235,168
Capital Outlay	0	183,175	183,175	0	1,363,174	1,363,174
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	411,065	411,065	0	1,618,342	1,618,342
C. EXCESS (DEFICIENCY)	0	3,404,213	3,404,213	0	(947,958)	(947,958)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	(5,099,974)	(5,099,974)	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	(5,099,974)	(5,099,974)	0	0	0
E. NET INCREASE (DECREASE)	0	(1,695,761)	(1,695,761)	0	(947,958)	(947,958)
F. FUND BALANCE						
Beginning Balance, July 1,	0	13,001,520	13,001,520	0	11,305,759	11,305,759
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	13,001,520	13,001,520	0	11,305,759	11,305,759
Ending Balance, June 30,	<u>0</u>	<u>11,305,759</u>	<u>11,305,759</u>	<u>0</u>	<u>10,357,801</u>	<u>10,357,801</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	13,536,049	13,536,049	0	837,000	837,000
Other Local Revenues	0	9,227,251	9,227,251	0	4,420,671	4,420,671
TOTAL REVENUES	0	22,763,300	22,763,300	0	5,257,671	5,257,671
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	4,530	4,530	0	0	0
Services, Other Oper. Exps	0	73,082	73,082	0	64,000	64,000
Capital Outlay	0	14,022,728	14,022,728	0	9,452,478	9,452,478
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	14,100,340	14,100,340	0	9,516,478	9,516,478
C. EXCESS (DEFICIENCY)	0	8,662,960	8,662,960	0	(4,258,807)	(4,258,807)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	4,408,455	4,408,455	0	0	0
Interfund Trfs Out	0	(1,565,006)	(1,565,006)	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	2,843,449	2,843,449	0	0	0
E. NET INCREASE (DECREASE)	0	11,506,409	11,506,409	0	(4,258,807)	(4,258,807)
F. FUND BALANCE						
Beginning Balance, July 1,	0	286,921,495	286,921,495	0	298,427,904	298,427,904
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	286,921,495	286,921,495	0	298,427,904	298,427,904
Ending Balance, June 30,	<u>0</u>	<u>298,427,904</u>	<u>298,427,904</u>	<u>0</u>	<u>294,169,097</u>	<u>294,169,097</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	6,460,380	6,460,380	0	774,054	774,054
TOTAL REVENUES	0	6,460,380	6,460,380	0	774,054	774,054
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	650,453	650,453	0	0	0
Services, Other Oper. Exps	0	552,307	552,307	0	67,000	67,000
Capital Outlay	0	6,389,863	6,389,863	0	3,672,927	3,672,927
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	7,592,623	7,592,623	0	3,739,927	3,739,927
C. EXCESS (DEFICIENCY)	0	(1,132,243)	(1,132,243)	0	(2,965,873)	(2,965,873)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	11,385,154	11,385,154	0	6,100,000	6,100,000
Interfund Trfs Out	0	(3,000,000)	(3,000,000)	0	(4,100,000)	(4,100,000)
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	8,385,154	8,385,154	0	2,000,000	2,000,000
E. NET INCREASE (DECREASE)	0	7,252,912	7,252,912	0	(965,873)	(965,873)
F. FUND BALANCE						
Beginning Balance, July 1,	0	36,394,748	36,394,748	0	43,647,660	43,647,660
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	36,394,748	36,394,748	0	43,647,660	43,647,660
Ending Balance, June 30,	<u>0</u>	<u>43,647,660</u>	<u>43,647,660</u>	<u>0</u>	<u>42,681,787</u>	<u>42,681,787</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	3,186,092	3,186,092	0	2,673,245	2,673,245
TOTAL REVENUES	0	3,186,092	3,186,092	0	2,673,245	2,673,245
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	223,621	223,621	0	21,086	21,086
Services, Other Oper. Exps	0	2,351,171	2,351,171	0	2,897,891	2,897,891
Capital Outlay	0	534,367	534,367	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,109,159	3,109,159	0	2,918,977	2,918,977
C. EXCESS (DEFICIENCY)	0	76,932	76,932	0	(245,732)	(245,732)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	(764,562)	(764,562)	0	0	0
Other Sources	0	6,729,589	6,729,589	0		0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	5,965,027	5,965,027	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	6,041,960	6,041,960	0	(245,732)	(245,732)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	109,317,246	109,317,246	0	115,359,205	115,359,205
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	109,317,246	109,317,246	0	115,359,205	115,359,205
Ending Balance, June 30,	<u>0</u>	<u>115,359,205</u>	<u>115,359,205</u>	<u>0</u>	<u>115,113,473</u>	<u>115,113,473</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	38,899	38,899	0	0	0
Other Local Revenues	0	9,360,244	9,360,244	0	4,971,654	4,971,654
TOTAL REVENUES	0	9,399,143	9,399,143	0	4,971,654	4,971,654
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	9,323,394	9,323,394	0	6,147,869	6,147,869
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	9,323,394	9,323,394	0	6,147,869	6,147,869
C. EXCESS (DEFICIENCY)	0	75,749	75,749	0	(1,176,215)	(1,176,215)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	75,749	75,749	0	(1,176,215)	(1,176,215)
F. FUND BALANCE						
Beginning Balance, July 1,	0	6,745,652	6,745,652	0	6,825,513	6,825,513
Audit Adjustments/Restatements	0	4,112	4,112	0	0	0
Net Beginning Balance	0	6,749,764	6,749,764	0	6,825,513	6,825,513
Ending Balance, June 30,	<u>0</u>	<u>6,825,513</u>	<u>6,825,513</u>	<u>0</u>	<u>5,649,298</u>	<u>5,649,298</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	39,595,902	39,595,902	0	39,642,368	39,642,368
TOTAL REVENUES	0	39,595,902	39,595,902	0	39,642,368	39,642,368
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	33,701,513	33,701,513	0	31,392,331	31,392,331
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	33,701,513	33,701,513	0	31,392,331	31,392,331
C. EXCESS (DEFICIENCY)	0	5,894,390	5,894,390	0	8,250,037	8,250,037

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	(62,573,474)	(62,573,474)	0	(8,182,971)	(8,182,971)
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(62,573,474)	(62,573,474)	0	(8,182,971)	(8,182,971)
<u>E. NET INCREASE (DECREASE)</u>	0	(56,679,084)	(56,679,084)	0	67,066	67,066
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	56,891,286	56,891,286	0	212,202	212,202
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	56,891,286	56,891,286	0	212,202	212,202
Ending Balance, June 30,	<u>0</u>	<u>212,202</u>	<u>212,202</u>	<u>0</u>	<u>279,268</u>	<u>279,268</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	3,583,480	3,583,480	0	3,250,000	3,250,000
TOTAL REVENUES	0	3,583,480	3,583,480	0	3,250,000	3,250,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	129,251	129,251	0	151,184	151,184
Employee Benefits	0	56,705	56,705	0	71,291	71,291
Books and Supplies	0	7,148	7,148	0	11,500	11,500
Services, Other Oper. Exps	0	2,006,197	2,006,197	0	2,027,855	2,027,855
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	2,199,301	2,199,301	0	2,261,830	2,261,830
C. EXCESS (DEFICIENCY)	0	1,384,179	1,384,179	0	988,170	988,170

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	(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	0	0	0	(250,000)	(250,000)
E. NET INCREASE (DECREASE)	0	1,384,179	1,384,179	0	738,170	738,170
F. FUND BALANCE						
Beginning Balance, July 1,	0	32,024,803	32,024,803	0	33,408,982	33,408,982
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	32,024,803	32,024,803	0	33,408,982	33,408,982
Ending Balance, June 30,	<u>0</u>	<u>33,408,982</u>	<u>33,408,982</u>	<u>0</u>	<u>34,147,152</u>	<u>34,147,152</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	44,087,685	44,087,685	0	43,946,489	43,946,489
TOTAL REVENUES	0	44,087,685	44,087,685	0	43,946,489	43,946,489
B. EXPENDITURES						
Certificated Salaries	0	2,650	2,650	0	5,000	5,000
Classified Salaries	0	161,215	161,215	0	185,498	185,498
Employee Benefits	0	67,136	67,136	0	82,799	82,799
Books and Supplies	0	28,915	28,915	0	230,982	230,982
Services, Other Oper. Exps	0	42,456,388	42,456,388	0	42,829,304	42,829,304
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	42,716,304	42,716,304	0	43,333,583	43,333,583
C. EXCESS (DEFICIENCY)	0	1,371,381	1,371,381	0	612,906	612,906

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	3,172,379	3,172,379	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	3,172,379	3,172,379	0	0	0
E. NET INCREASE (DECREASE)	0	4,543,760	4,543,760	0	612,906	612,906
F. FUND BALANCE						
Beginning Balance, July 1,	0	11,734,658	11,734,658	0	16,278,417	16,278,417
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	11,734,658	11,734,658	0	16,278,417	16,278,417
Ending Balance, June 30,	<u>0</u>	<u>16,278,417</u>	<u>16,278,417</u>	<u>0</u>	<u>16,891,323</u>	<u>16,891,323</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	114,331	114,331	0	75,000	75,000
TOTAL REVENUES	0	114,331	114,331	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	1,752	1,752	0	0	0
Services, Other Oper. Exps	0	1,250	1,250	0	1,300	1,300
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	3,002	3,002	0	1,300	1,300
C. EXCESS (DEFICIENCY)	0	111,329	111,329	0	73,700	73,700

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	(360,000)	(360,000)	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	(360,000)	(360,000)	0	0	0
E. NET INCREASE (DECREASE)	0	(248,671)	(248,671)	0	73,700	73,700
F. FUND BALANCE						
Beginning Balance, July 1,	0	4,908,375	4,908,375	0	4,659,704	4,659,704
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,908,375	4,908,375	0	4,659,704	4,659,704
Ending Balance, June 30,	<u>0</u>	<u>4,659,704</u>	<u>4,659,704</u>	<u>0</u>	<u>4,733,404</u>	<u>4,733,404</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 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	8,425	8,425	0	6,000	6,000
TOTAL REVENUES	0	8,425	8,425	0	6,000	6,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	72,220	72,220	0	94,312	94,312
Employee Benefits	0	29,128	29,128	0	42,643	42,643
Books and Supplies	0	1,658	1,658	0	48,004	48,004
Services, Other Oper. Exps	0	2,979,842	2,979,842	0	3,064,780	3,064,780
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	3,082,847	3,082,847	0	3,249,739	3,249,739
C. EXCESS (DEFICIENCY)	0	(3,074,423)	(3,074,423)	0	(3,243,739)	(3,243,739)

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

DESCRIPTION	UNAUDITED ACTUALS 2022-23			2023-24 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	3,010,000	3,010,000	0	3,198,185	3,198,185
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	3,010,000	3,010,000	0	3,198,185	3,198,185
E. NET INCREASE (DECREASE)	0	(64,423)	(64,423)	0	(45,554)	(45,554)
F. FUND BALANCE						
Beginning Balance, July 1,	0	121,098	121,098	0	56,675	56,675
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	121,098	121,098	0	56,675	56,675
Ending Balance, June 30,	<u>0</u>	<u>56,675</u>	<u>56,675</u>	<u>0</u>	<u>11,121</u>	<u>11,121</u>

X. Appendices
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Appendix A – IUSD Fingertip Facts 22/23
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Irvine Unified School District

Appendix A – Fingertip Facts

2022-23

Number of regular students (ADA) including NPS and COE	35,002	Number of students entering Kindergarten	3,406
Number of school sites	44	Number of students graduating from the 8 th grade	2,561
Number of elementary schools, including IVA Elementary	25	Number of students graduating from the 12 th grade	2,706
Number of K-8 schools	5		
Number of middle schools	6	Certificated (non-management) full-time equivalent (FTE) positions	1,791
Number of high schools, including continuation and independent study	7	Classified (non-management) FTE positions	1,385
Number of adult schools	1	Management, supervisor, and confidential FTE positions	299
		Average Classroom Teacher Compensation	\$103,927
Staff Allocations		Average district contribution for employee health and welfare benefits	\$12,400
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)	\$591.1	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$528.2	Grades 9-12	64,800
General Fund revenue per ADA	\$16,852	California State Lottery Income (in millions)	\$11.8
General Fund expenditures per ADA	\$15,060	Lottery income as a percentage of income	2.0%

Appendix B – Cycle of Budget Changes
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Appendix B

School District Budgets are Not Static Documents

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

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

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

CYCLE OF BUDGET CHANGES

Early July or August

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

Early August

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

Fall Months

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

Late Summer, Fall, or Winter

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

Early January

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

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

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

March

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

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

Accurate school district budgeting is a never-ending process.



Appendix C – Budget Timelines & Decision Making
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Appendix C

Budget Timelines and Decisionmaking Points

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

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

Budget Development Calendar

➤ *December*

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

➤ *January*

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

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

➤ *February/March*

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

➤ *April**

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

➤ *May**

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

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

➤ *June**

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

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

➤ *July*

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

➤ *August**

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

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

Budget Monitoring Cycles➤ *October*

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

➤ *January**

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

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

➤ *March**

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

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

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

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

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

➤ *December**

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

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



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

Over the 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 Services Admin & TOSA Support
 - Operational Support
 - Deferred Maintenance Contribution
 - \$0.8 Million ongoing, \$4.2 Million one-time

2015-2016

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

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

2016-2017

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

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

2017-2018

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

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

2018-2019

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

2019-2020

- LCFF
 - \$15.4 Million in additional funding
- Increase in staffing to support the increase in enrollment

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- 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
 - Flat funding
- No reduction in staffing despite decreased enrollment due to COVID-19
- Create a positive school climate and system of supports for student personal and academic growth

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- 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

2021-2022

- LCFF
 - \$15.8 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Create a positive school climate and system of supports for student personal and academic growth
 - Targeted academic support programs
 - Summer school programs
 - Positive student behavior programs and services
 - Mental health and social emotional learning services (project success/guidance assistants, wellness coordinators, counselors, elementary resource specialists)
 - Materials and staff targeting English learner, low income and foster youth
 - Student support to meet new graduation requirements
 - \$1.0 Million one-time, \$7.6 Million on-going, \$0.3 Million from other funding sources
- Ensure all students attain proficiency in the state standards and local assessments through access to rigorous and relevant learning tools, resources and skills for all staff and students
 - Professional learning communities (facilitator coaches)

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- TOSA's and mentors (curriculum, special education, education technology)
- Technology programs and resources (computer matching, tech maintenance fund)
- Art and music programs (elementary art 1-3 teachers, instrument inventory)
- Elementary PE and secondary athletic program support (elementary PE paraprofessionals, TOSA support)
- Special education support programs
- \$2.9 Million one-time, \$5.0 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
 - Accessibility to textbooks and standards aligned resources
 - Quality school facilities
 - Career technical education (CTE) program support
 - \$2.0 Million one-time, \$16.4 Million on-going

2022-2023

- LCFF
 - \$32.8 Million in additional funding
- Increase in staffing to support the opening of Solis Park School
- Create a positive school climate and system of supports for student personal and academic growth
 - Targeted academic support programs
 - Summer school programs
 - Positive student behavior programs and services
 - Mental health and social emotional learning services (project success/guidance assistants, wellness coordinators, counselors, elementary resource specialists)
 - Materials and staff targeting English learner, low income and foster youth
 - Parent engagement programs and services
 - Optimistic Advantage
 - Student support to meet new graduation requirements
 - \$2.3 Million one-time, \$8.0 Million on-going, \$0.3 Million from other funding sources
- Ensure all students attain proficiency in the state standards and local assessments through access to rigorous and relevant learning tools, resources and skills for all staff and students
 - Professional learning
 - Professional Learning Communities (PLCs) including PLC Facilitator Coaches
 - TOSA's and mentors (curriculum, special education, education technology)
 - Technology programs and resources (computer matching, tech maintenance fund, online assessment technology)
 - Art and music programs (elementary art 1-3 teachers, instrument inventory maintenance)
 - Physical Education and secondary athletic program support (PE paraprofessional support)

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Special education support programs (curriculum and materials)
- \$2.9 Million one-time, \$5.2 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
 - Accessibility to textbooks and standards aligned resources
 - Teacher Induction Program
 - Quality school facilities
 - Career technical education (CTE) program support
 - \$2.6 Million one-time, \$17.0 Million on-going

2023-2024

- LCFF
 - \$33.0 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Create a positive school climate and system of supports for student personal and academic growth
 - Targeted academic support programs
 - Summer school programs
 - Positive student behavior programs and services
 - Mental health and social emotional learning services (project success/guidance assistants, wellness coordinators, counselors, elementary resource specialists)
 - Materials and staff targeting English learner, low income and foster youth
 - Parent engagement programs and services
 - Optimistic Advantage
 - Student support to meet new graduation requirements
 - \$1.1 Million one-time, \$9.8 Million on-going, \$0.3 Million from other funding sources
- Ensure all students attain proficiency in the state standards and local assessments through access to rigorous and relevant learning tools, resources and skills for all staff and students
 - Professional learning
 - Professional Learning Communities (PLCs) including PLC Facilitator Coaches
 - TOSA's and mentors (curriculum, special education, education technology)
 - Technology programs and resources (computer matching, tech maintenance fund, online assessment technology)
 - Art and music programs (elementary art 1-3 teachers, instrument inventory maintenance)
 - Physical Education and secondary athletic program support (PE paraprofessional support)
 - Special education support programs (curriculum and materials)
 - \$2.0 Million one-time, \$6.7 Million on-going, \$0.3 Million from other funding sources

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Address barriers limiting student participation in programs and provide equity in allocation of resources
 - Class size reduction
 - Direct site support: resources and staff
 - Accessibility to textbooks and standards aligned resources
 - Teacher Induction Program
 - Quality school facilities
 - Career technical education (CTE) program support
 - \$2.4 Million one-time, \$17.1 Million on-going

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Implicit Price Deflator See Cost-of-Living Adjustment.

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

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

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

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

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

Maintenance Factor See Proposition 98.

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

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

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

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

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

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

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

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

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

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

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

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

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

Senate Bill (SB) 90

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix F – Other Resources
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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>

