

# Irvine Unified School District

## ADOPTED BUDGET

### 2024-25



#### BOARD OF EDUCATION

Cyril Yu, President  
Paul Bokota, Clerk  
Lauren Brooks, Member  
Jeff Kim, Member  
Katie McEwen, Member

#### DISTRICT ADMINISTRATION

Terry Walker, Superintendent  
John Fogarty, Assistant Superintendent, Business Services/CFO  
Brienne Ford, Assistant Superintendent, Information Technology  
Eamonn O'Donovan, Assistant Superintendent, Human Resources  
Cassie Parham, Assistant Superintendent, Education Services



# Board of Education



**Cyril Yu**  
Board President



**Paul Bokota**  
Board Clerk



**Lauren Brooks**  
Board Member



**Jeff Kim**  
Board Member



**Katie McEwen**  
Board Member



**Terry Walker**  
Superintendent

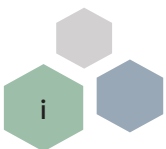


# IRVINE UNIFIED SCHOOL DISTRICT

# Acknowledgements

With the implementation of the Local Control Funding Formula (LCFF) and the accompanying Local Control Accountability Plan (LCAP), education funding continues to transition. It is no easy task to translate the complicated world of education finance into a document that is comprehensive and understandable. With this in mind, it is important that staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating the 2024-25 budget document.

- John Fogarty, Assistant Superintendent, Business Services
  - Laurie Serich-Lundquist, Director, Fiscal Support Services
  - Penny Larsen, Coordinator, Fiscal Support Services
  - Brenda Recinos, Confidential Assistant, Business Services
  - Porya Heng, Financial Analyst
  - Lauren McKinney, Financial Analyst
  - Kelvin Okino, Executive Director, Facilities Planning and Construction
  - Joe Chapin, Director, Maintenance, Operations & Transportation
  - Jennifer Payton, Assistant Director, Operations & Transportation
  - Carla DuPuis, Administrator of Transportation
  - Jill Hartstein, Director, Nutrition Services
  - Stephen Bayne, Director, Risk Management, Insurance and Safety
  - John van Doleweerd, Publications Foreman
  - Ken Kafton, Lead Press Operator
  - Sandi Moss, Publications Technician
- 
- Fiscal Crisis Management Assistance Team (FCMAT)
  - Legislative Analyst Office (LAO)
  - California Association of School Business Officials (CASBO)
  - School Services of California (SSC)
  - Orange County Department of Education (OCDE)
  - Capitol Advisors Group, LLC
  - California Department of Education (CDE)
  - California Department of Finance (DOF)





## 2024-2025 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 students' 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, including feedback from the District's Annual Survey, the 2024-2025 budget is reflective of 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 38,000 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.*

*Table of Contents*  
*Tab Placeholder*

# 2024-25 Adopted Budget Table of Contents

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

Reflects Information as of the 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget.



*I. Strategic Initiatives  
Placeholder*

*"A vision for the Irvine Unified School District"*

# IUSD STRATEGIC INITIATIVES

## 2019-2024

Prepare Students

1

2  
Professional Staff

3  
Strategic Alliances

4

4  
Enhance Learning

5  
Maximize Budget

6

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](https://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](https://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.

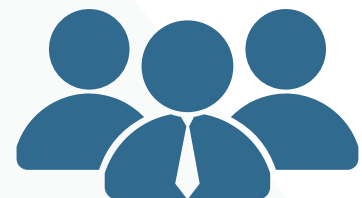


THE LEARNING CYCLE

## 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](https://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](https://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](https://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](https://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](https://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](https://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](https://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](https://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](https://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](https://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](https://iusd.org/legislative-priorities)).
- Strategy 2** - Manage and maximize limited resources wisely and provide financial reports that are accessible and understandable ([iusd.org/lcap](https://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](https://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](https://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](https://iusd.org/connected)).
- Strategy 5** - Leverage data to continually review and refine our practices.



# OUR CORE VALUES

LIVED INDIVIDUALLY - EXHIBITED ORGANIZATIONALLY

## INTEGRITY

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

## COLLABORATION

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

## LEARNING

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

## EMPOWERMENT

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

## TRUSTWORTHINESS

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



## IRVINE UNIFIED SCHOOL DISTRICT

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

### **BOARD OF EDUCATION**

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

TERRY L. WALKER, *Superintendent of Schools*

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

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

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

5050 Barranca Parkway  
Irvine, California 92604-4652  
[www.iusd.org](http://www.iusd.org)

*II. State Budget  
Placeholder*



# State Budget

## Irvine Unified School District (IUSD) 2024-25 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 2024-25 State Budget proposals with the corresponding financial impacts to IUSD's budget development throughout the year.

## Governor's January 2024-25 Budget Proposal:

On January 10, 2024 Governor Newsom released his initial 2024-25 State Budget proposal and while the Governor was forecasting an overall state budget deficit of approximately \$37 billion in 2024-25, the news was not as dire as potentially feared for K-12 education. The Governor's proposal reported no current mid-year reductions and no ongoing cuts or funding deferrals for K-12 education in 2023-24 and 2024-25.

The Governor's Budget proposed a 0.76% funded Cost-of-Living Adjustment (COLA) to be applied to the Local Control Funding Formula (LCFF) and select categorical programs. While positive that there were no reductions in the Governor's proposal for K-12 education, a 0.76% COLA is insufficient to cover ongoing cost increases for most districts.

Proposition 98, which provides a minimum funding guarantee for K-12 and Community Colleges, is set to be funded under Test 1 in 2024-25. Test 1 guarantees funding of approximately 40% of state general fund revenues plus property taxes. The Proposition 98 minimum guarantee for 2024-25 is projected to be \$109.1 billion. Per the Governor's Budget proposal, for the three budget years 2022-23, 2023-24 and 2024-25, the Proposition 98 minimum guarantee has been reduced by approximately \$11.3 billion from what was proposed in the 2022-23 budget act. This reduction was anticipated due to lower than forecast state general fund revenues collected in the current year from the 2022-23 deferred personal income tax revenues as well as the decrease in anticipated revenues in the current year.

The Governor's proposal is allocating approximately \$7 billion of the Proposition 98 Rainy Day Fund to avoid significant reductions in the budget year.

Below is a brief summary of key components of the Governor's January 2024-25 Budget proposal that will likely impact IUSD along with initial estimates.

### Local Control Funding Formula (LCFF):

- The Governor's proposal provides resources to fund a Cost-of-Living Adjustment (COLA) of 0.76% in 2024-25.

# State Budget

- The projected year-over-year increase for IUSD is approximately \$92 per Average Daily Attendance (ADA) or approximately \$5 million with growth. Unfortunately, this level of funding will be insufficient to cover the district's ongoing increases in expenses for pension costs, special education growth, step and column, and enrollment growth.

## Cost of Living Adjustments for select Categorical Funding:

- The Governor's proposal provides resources to fund the 0.76% COLA to the following categorical programs: Special Education, Child Nutrition, State Preschool, Youths in Foster Care, Mandated Block Grants and others that do not impact IUSD.

## Facilities:

- With the Proposition 51 bonding authority exhausted, the 2022 and 2023 State Budgets included allocations of \$1.3 billion and \$2 billion respectively with an additional \$875 million set aside for 2024-25. To address part of the projected shortfall in the 2024-25 budget year, the Governor's proposal reduces the allocation by \$500 million to \$375 million in 2024-25.

## 2024-25 Governor's May Revise Proposal:

On May 10, 2024 Governor Newsom released the May Revision to his 2024-25 State Budget proposal and while the Governor continued to forecast overall state budget deficits of approximately \$27.8 billion in 2024-25 and \$28 billion in 2025-26, there were no ongoing cuts or funding deferrals for K-12 "core" education programs proposed. It is important to note that early action by the Governor's administration and the Legislature did lower the overall deficit in 2024-25 from what was forecast in his January budget proposal.

A central component of the Governor's January 2024-25 Budget proposal and maintained in the May Revise is the treatment of the overpayment of Proposition 98 for 2022-23 which has commonly been referred to as the Proposition 98 "maneuver". Due to the deferral of the 2022 Personal Income Taxes (PIT) and Corporate Income Taxes (CIT), the Proposition 98 guarantee for 2022-23 was not known when the 2023-24 Budget was adopted. The 2023-24 State Budget was built based on projections. Unfortunately, actual tax collections for 2022 were \$26 billion below estimates which had a direct impact on the Proposition 98 calculation for 2022-23. In 2022-23, Proposition 98 was over appropriated by approximately \$8.8 billion. Thus, in 2022-23 K-14 received \$8.8 billion in funding over the Proposition 98 minimum guarantee.

## Governor's Proposed Proposition 98 "Maneuver"

Because the 2022-23 fiscal year had already ended when taxes were actually received and known, the Governor committed to holding K-14 education harmless. Rather than reducing the funding received after the fact, the Governor's "maneuver" creates a loan to the State's General Fund and

# State Budget

proposes to pay back the loan over five years beginning in 2025-26 with state revenues outside of Proposition 98. On the surface this appeared to be very positive for education. However, the Governor's proposal also lowers the 2022-23 Proposition 98 guarantee by the \$8.8 billion which was challenged by the education community.

## Major Concerns Raised over the Constitutionality of the Governor's Proposal

Proposition 98 contains three tests which determine the funding K-14 education will receive in a given year. Proposition 98 also requires that the three tests are calculated annually and requires the State to fund K-14 education at the greater of Test 1 or the lower of Test 2 or Test 3. For the last several years K-14 has been funded under Test 1 as Test 1 generated the most revenue for schools. The Test 1 calculation is straightforward and provides funding of approximately 40% of state general fund revenue. Test 2 and 3 contain factors that include statewide changes in Average Daily Attendance (ADA) and changes in growth of Per Capita Personal Income and growth in State Per Capita General Fund revenues.

Under Test 2 and Test 3 the prior year minimum guarantee becomes the base of the calculation. Thus, under Test 2 and Test 3 Proposition 98 guarantees at a minimum that schools will be funded at least at the level of the previous year. This is the central concern with the Governor's proposed "maneuver".

The Governor's proposal included funding the statutory Cost-of-Living-Adjustment (COLA) which had increased from January to 1.07%. Under the Governor's proposal the COLA will be applied to the Local Control Funding Formula (LCFF) and select categorical programs. It is important to note that the Governor did not specifically state that he was going to fully fund the COLA but was implied. While it is positive that there appears to be no reductions in the Governor's proposal and the 1.07% COLA is greater than the 0.76% COLA proposed in the Governor's January proposal, this level of funding remains insufficient to cover ongoing cost increases for most districts.

Below is a brief summary of key components of the May Revise that will likely have the greatest financial impact to IUSD along with initial estimates.

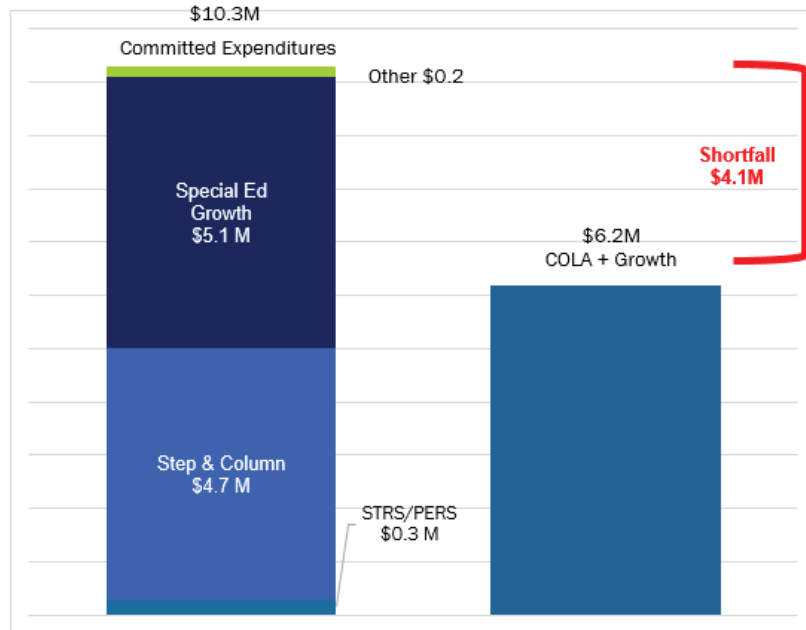
### Local Control Funding Formula (LCFF):

- The Governor's proposal provided resources to fund a Cost-of-Living Adjustment (COLA) of 1.07% in 2024-25.

The projected year-over-year increase for IUSD is approximately \$128 per Average Daily Attendance (ADA) or approximately \$6.2 million with growth, representing an increase of approximately \$1.2 million from the January Budget proposal. Unfortunately, this level of funding will be insufficient to cover the district's ongoing increases in expenses for pension costs, special education growth, step and column, and growth which is currently estimated at approximately \$10.3 million. The chart below illustrates the utilization of additional unrestricted funding and the shortfall caused by the 1.07% COLA.

# State Budget

## Utilization of Ongoing \$6.2M Funding



### Cost of Living Adjustments for select Categorical Funding:

- The Governor's proposal provides resources to fund the 1.07% COLA to the following categorical programs: Special Education, Child Nutrition, State Preschool, Youths in Foster Care, Mandated Block Grants and others that do not impact IUSD.

The Governor's proposal did provide information indicating how he was going to solve the budget shortfalls using a combination of state reserves including \$8.4 billion from the Public School System Stabilization Account, efficiencies, one-time and ongoing reductions, borrowings and pauses on program expansions. Once again, while numbers were provided, there was very little detail to support these actions.

With the little information that was provided, the Governor's May Revise does provide the following reductions to education "non-core" programs.

- **Learning Aligned Employment Program** - Reduction of \$485 million in onetime funding which represents the remaining unspent balance in the program.
- **Golden State Teacher Grant Program** - Reduction of \$60.2 million in one-time funding for the Golden State Teacher Grant Program. \$50 million will remain.
- **Middle Class Scholarship Program** - Reduction of \$510 million in ongoing support. \$100 million in ongoing funding will remain.

# State Budget

- **California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program** - Reduction of \$550 million previously planned for 2025-26.
- **School Facilities Aid Program** - Eliminate the remaining \$375 million in one-time funding.
- **Preschool Inclusivity** - Eliminate the planned funding of \$47.9 million in 2025-26 and \$97.9 million in ongoing funding starting in 2026-27.

## Final Enacted 2024-25 State Budget:

On Wednesday June 26, 2024, Governor Newsom signed the 2024-25 State Budget Act into law. As anticipated the Final Adopted 2024-25 State Budget maintains the Governor's commitment to K-12 education with no programmatic funding cuts. There is virtually no change to programmatic spending for K-12 in the Final Adopted 2024-25 State Budget from the Governor's proposed May Revise. Also due to the potential constitutional implications outlined above, the Governor's proposed funding maneuver was replaced by an agreed upon suspension of Proposition 98 in 2023-24. While the suspension of Proposition 98 does not provide additional funding in the budget year, it formally recognizes that the State owes education this funding in the future when state revenues can support the allocation.

## Local Control Funding Formula (LCFF)/Categorical Funding:

There were no changes from the May Revise. The Final 2024-25 State Budget maintained funding to support the Statutory COLA of 1.07% and included funding to support the Statutory COLA for most categorical programs.

# State Budget

## Irvine Unified School District 2024-25 Budget:

Due to timing related to the release of the Final 2024-25 State Adopted Budget, IUSD developed the Final 2024-25 Budget based on the Governor's May Revised 2024-25 State Budget proposal.

IUSD will update the budget throughout the year to reflect changes approved in the 2024-25 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 122 students
- Local Control Funding Formula (LCFF) – \$6.2 million ongoing increase
- Property Tax Growth of approximately 5%
- 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 - \$7.3 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

**III. IUSD General Fund Budget  
Placeholder**

# General Fund Unrestricted Revenues, 2024-25

**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.

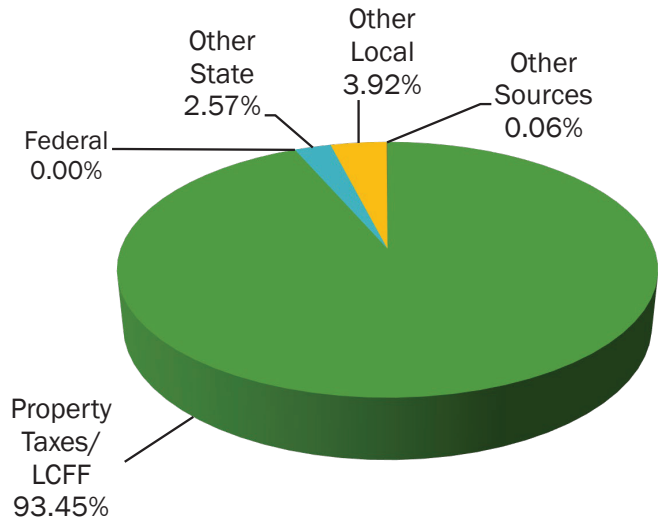
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery and State Special Education Funding. Many of the old state categorical programs such as Economic Impact Aid were eliminated; funding amounts are now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

The 2024-25 unrestricted revenues are projected to make up 80% 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 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget.*

**General Fund Unrestricted Revenues**



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

Property Taxes / Local Control Funding Formula	\$ 436.7
Federal	\$ 0.0
Other State	\$ 12.0
Other Local	\$ 18.3
Other Sources	\$ 0.3
<b>Total Revenues</b>	<b>\$ 467.3</b>
Beginning Balance	\$ 47.7
<b>Total Unrestricted General Fund</b>	<b>\$ 515.0</b>



# General Fund Unrestricted Expenditures, 2024-25

It takes people to teach students and 91% of the District's 2024-25 unrestricted expenditures are committed to the employees of the District.

Most of the expenditures of the District are to pay for District employees' salaries and benefits. It takes people to teach students, and in Irvine Unified School District, 91% of the District's budgeted unrestricted expenditures are for the services of District employees.

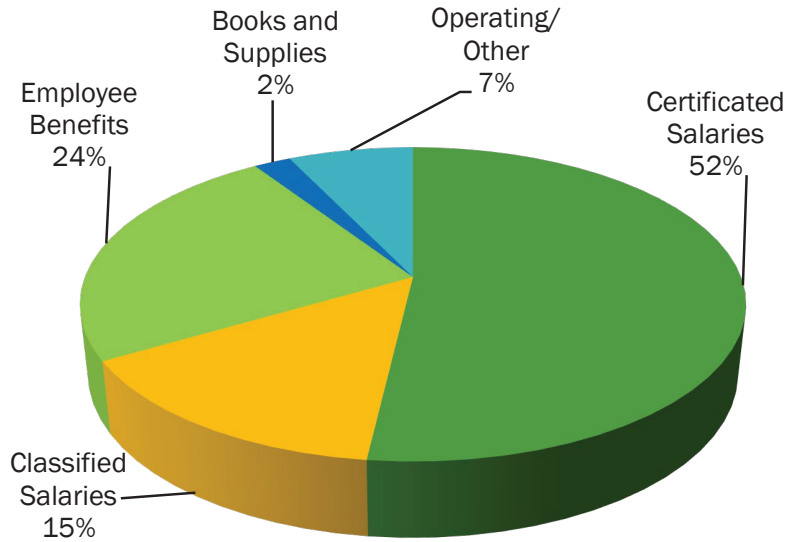
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

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

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

*Reflects information as of the 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget*

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)	
Certificated Salaries	\$ 186.4
Classified Salaries	\$ 52.9
Employee Benefits	\$ 86.7
Books and Supplies	\$ 7.6
Operating/Other	\$ 25.8
<b>Total Expenditures</b>	<b>\$359.4</b>
Other Uses	\$ 107.9
Ending Balance	\$ 47.7
<b>Total Unrestricted General Fund</b>	<b>\$515.0</b>

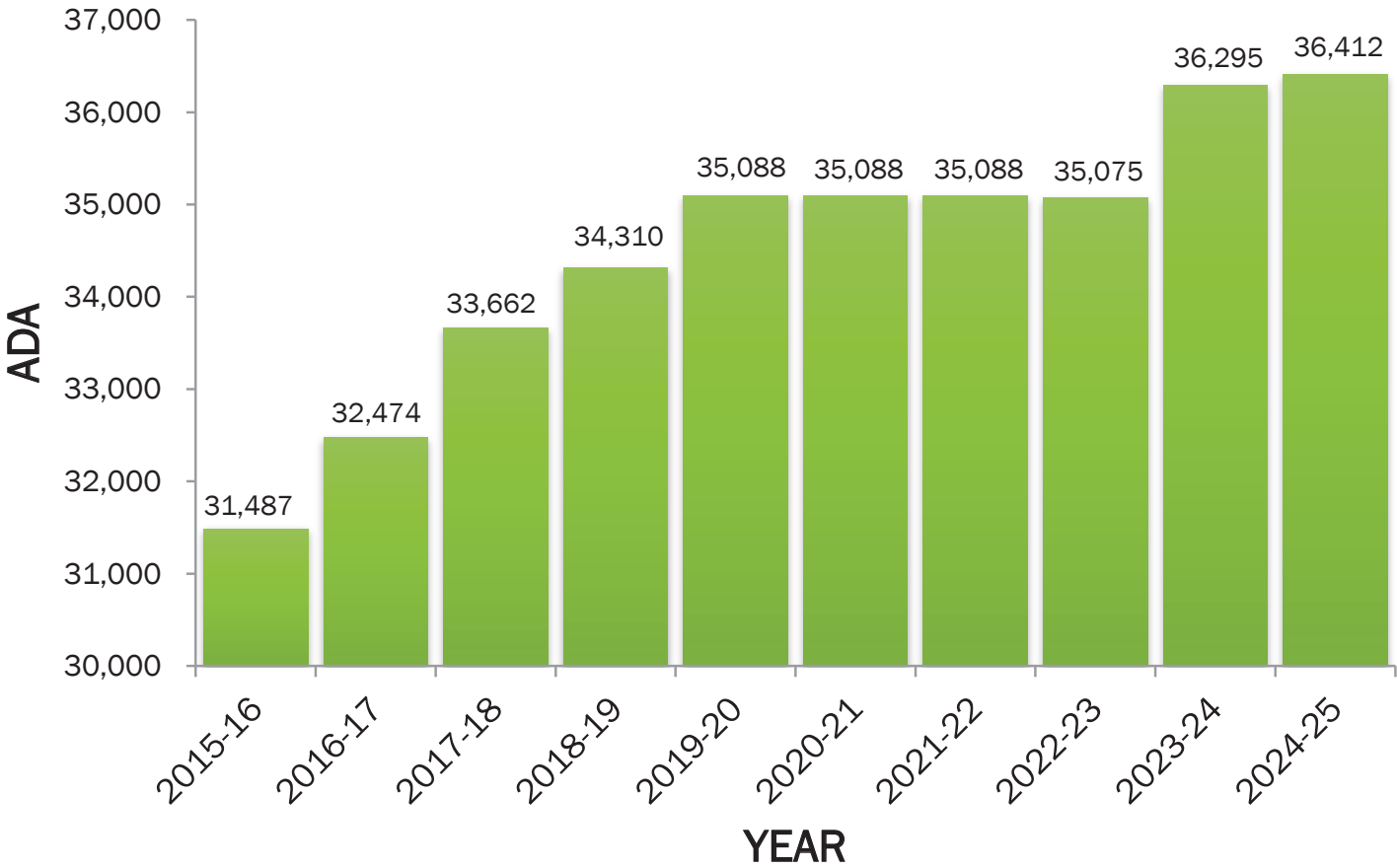
# Attendance History & Projections, 2024-25

Irvine Unified School District (District) projects growth of 117 ADA (Average Daily Attendance) for 2024-25. The total 2024-25 projected ADA is 36,412. During the pandemic all districts experienced higher than normal absenteeism rates, in part because of strict quarantine requirements. Irvine has been slowly improving its absenteeism rates and FY 2023-24 the rates were similar to pre-pandemic rates. The District will continue to focus on improving absenteeism rates and particular attention will be focused on increasing the

rates for those in chronic absenteeism. The District also projects moderate growth for the next three years.

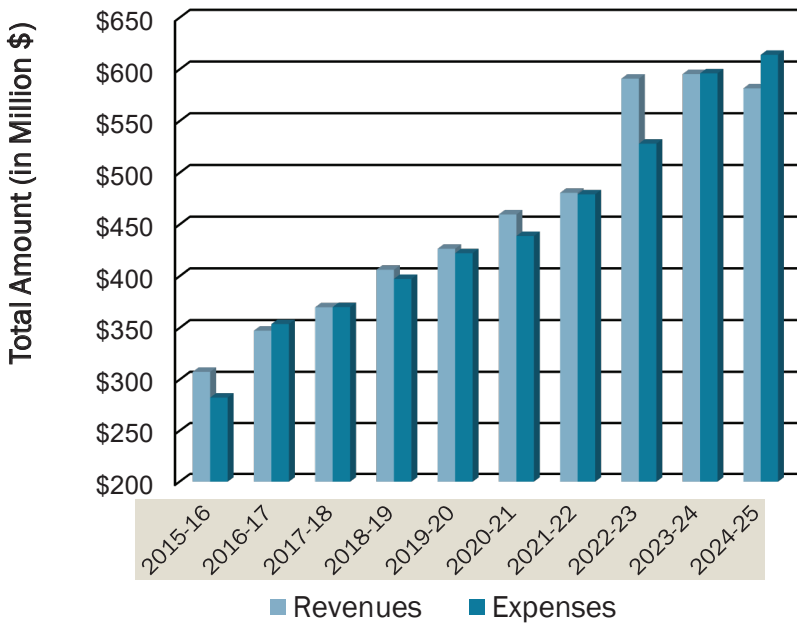
Student growth presents a number of challenges for every district. Depending on the capacity of each school, an increase in student population can create the need for portable classrooms and, in some cases, create the need for district boundary adjustments.

*Reflects funded ADA as of the 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget.*



# General Fund Revenues and Expenses, 2015-16 to 2024-25

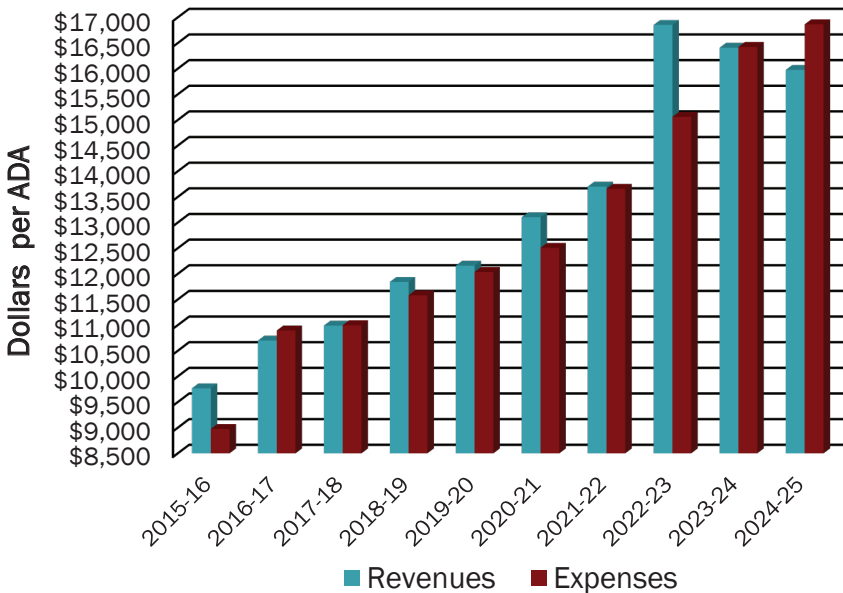
Revenues & Expenses, 2015-16 to 2024-25



IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2024-25.

The 2024-25 Adopted Budget (which is based on the Governor's May Revise) includes revenues based on the Local Control Funding Formula (LCFF). For 2024-25, this amount was estimated to generate an increase of \$6.2 million in revenues with a projected Cost-of-Living Adjustment (COLA) of 1.07%. The projections show that the Irvine Unified School District will continue to be a LCFF funded district and not considered a basic aid district.

Revenues & Expenses per ADA, 2015-16 to 2024-25



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 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget.

# District Revenues and Net Ending Balance, 2015-16 to 2024-25

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.

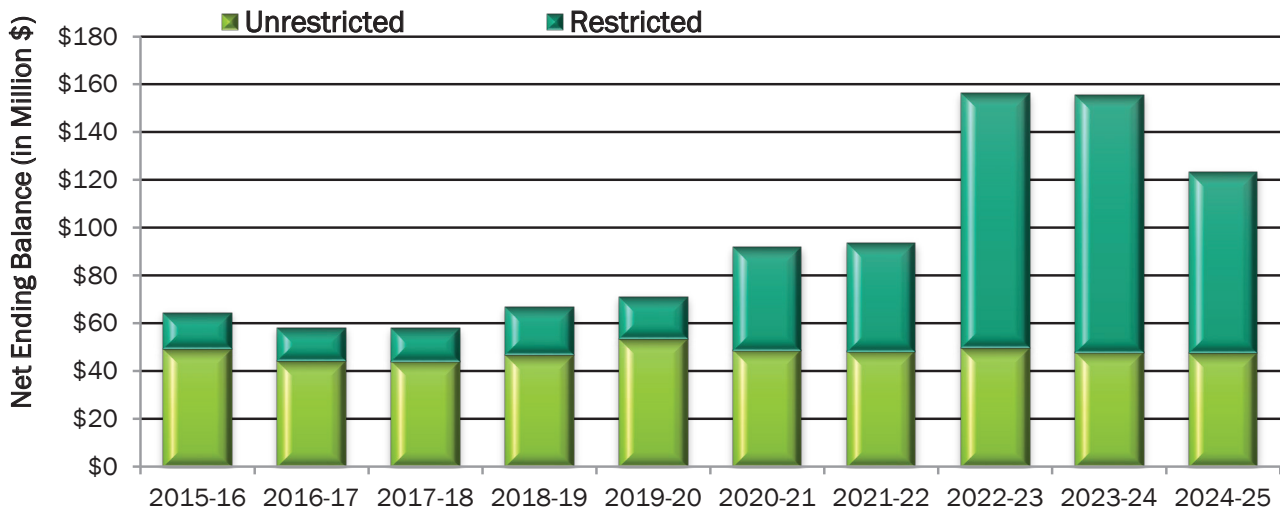
Included within the projected "Net Ending Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic

Uncertainties" for the Irvine Unified School District is 2% of the total General Fund expenditures for 2024-25. 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 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget.*



**Irvine Unified School District  
Multi-year Projection  
General Fund Assumptions  
2024-25 Budget**

Description	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>Revenues:</b>					
ADA	35,075	36,295	36,412	36,628	36,819
COLA	13.26%	8.22%	1.07%	2.93%	3.08%
Lottery - unrestricted	\$204.00	\$211.00	\$177.00	\$177.00	\$177.00
Lottery - restricted	\$100.00	\$102.00	\$72.00	\$72.00	\$72.00
Bren Donation	\$4,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
IPSF Donation - Class Size Support	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
RIMD Revenues	\$6,802,042	\$7,062,220	\$7,345,000	\$7,638,800	\$7,944,352
<b>Expenditures:</b>					
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)	9.00%	6.35%	TBD	TBD	TBD
Health Insurance Contribution	\$12,400	\$13,245	\$13,245	\$13,245	\$13,245
Average New Teacher Salary/Benefit	\$103,927	\$110,947	\$112,901	\$114,894	\$116,927
PERS Rate	25.37%	27.05%	27.60%	28.00%	29.20%
STRS Rate	19.10%	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)	\$56,024,446	\$68,846,794	\$76,931,204	\$82,434,897	\$85,288,064
District Retiree Health Contribution	\$1,671,040	\$1,793,373	\$1,793,373	\$1,793,373	\$1,793,373
District 2% Reserve	\$10,565,000	\$11,923,053	\$12,282,000	\$12,305,613	\$11,983,493

*Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	430,533,706	1,806,862	432,340,568	436,727,404	0	436,727,404
Federal Revenues	0	22,415,721	22,415,721	0	15,146,359	15,146,359
Other State Revenues	13,010,025	75,588,693	88,598,718	12,027,022	79,640,948	91,667,970
Other Local Revenue	21,523,230	30,524,386	52,047,616	18,283,104	19,628,050	37,911,154
<b>TOTAL REVENUES</b>	<b>465,066,961</b>	<b>130,335,663</b>	<b>595,402,623</b>	<b>467,037,530</b>	<b>114,415,357</b>	<b>581,452,887</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	183,414,745	61,434,299	244,849,043	186,397,993	64,931,581	251,329,574
Classified Salaries	51,083,553	38,817,025	89,900,578	52,941,546	48,092,028	101,033,574
Employee Benefits	83,895,292	57,072,076	140,967,368	86,698,132	61,075,523	147,773,655
Books and Supplies	7,817,123	17,098,993	24,916,116	7,641,263	33,424,793	41,066,056
Services, Other Oper. Exps	25,949,980	40,084,050	66,034,030	28,018,184	25,349,684	53,367,868
Capital Outlay	385,552	1,477,630	1,863,182	50,000	434,873	484,873
Other Outgo	1,964,702	1,473,176	3,437,878	2,035,000	1,610,000	3,645,000
Direct Support/Indirect Costs	(3,519,167)	3,195,818	(323,349)	(4,207,169)	3,861,435	(345,734)
<b>TOTAL EXPENDITURES</b>	<b>350,991,780</b>	<b>220,653,066</b>	<b>571,644,846</b>	<b>359,574,949</b>	<b>238,779,917</b>	<b>598,354,866</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>114,075,180</b>	<b>(90,317,403)</b>	<b>23,757,777</b>	<b>107,462,581</b>	<b>(124,364,560)</b>	<b>(16,901,979)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	0	0	0	250,000	0	250,000
Interfund Trfs Out	(7,944,765)	(16,563,014)	(24,507,779)	(4,493,527)	(11,250,000)	(15,743,527)
Other Sources	127,073	0	127,073	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	(108,149,593)	108,149,593	0	(103,453,878)	103,453,878	0
Total Other Sources/Uses	(115,967,285)	91,586,579	(24,380,706)	(107,697,405)	92,203,878	(15,493,527)
<b>E. NET INCREASE (DECREASE)</b>	(1,892,104)	1,269,176	(622,929)	(234,824)	(32,160,682)	(32,395,506)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	49,593,467	106,640,715	156,234,182	47,701,362	107,909,891	155,611,254
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	49,593,467	106,640,715	156,234,182	47,701,362	107,909,891	155,611,254
Ending Balance, June 30,	<u>47,701,362</u>	<u>107,909,891</u>	<u>155,611,254</u>	<u>47,466,538</u>	<u>75,749,209</u>	<u>123,215,748</u>
<b>Components of Ending Fund Balance</b>						
Revolving Cash	150,000		150,000	150,000		150,000
Stores	185,599		185,599	200,000		200,000
Prepaid Expenditures	113,029	0	113,029			
<b>Board Assigned</b>						
Economic Uncertainties	11,923,053		11,923,053	12,282,000		12,282,000
%	2%		2%	2%		2%
Restricted Program Carrover	0	107,909,891	107,909,891	0	75,749,209	75,749,209
Contingency Reserve	5,000,000		5,000,000	5,000,000		5,000,000
Reserved for 2024-25 LCAP	4,456,500		4,456,500	0		0
Reserved for 2025-26 LCAP	4,545,630		4,545,630	4,545,630		4,545,630
Reserve for 2023-24 Ongoing Unspent	3,228,752		3,228,752	3,228,752		3,228,752
Site/Department Carryover	9,785,123		9,785,123	9,400,000		9,400,000
Undesignated	8,313,676		8,313,676	12,660,156		12,660,156

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	49,593,467	106,640,715	156,234,182	47,701,362	107,909,891	155,611,254
<u>REVENUES</u>	465,066,961	130,335,663	595,402,623	467,037,530	114,415,357	581,452,887
<u>EXPENDITURES</u>	350,991,780	220,653,066	571,644,846	359,574,949	238,779,917	598,354,866
EXCESS (DEFICIENCY)	163,668,647	16,323,313	179,991,960	155,163,943	(16,454,669)	138,709,275
<u>OTHER SOURCES/USES</u>	(115,967,285)	91,586,579	(24,380,706)	(107,697,405)	92,203,878	(15,493,527)
<u>ENDING FUND BALANCE</u>	47,701,362	107,909,891	155,611,254	47,466,538	75,749,209	123,215,748

*Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.*



# Lottery Income and History

The California State Lottery is projected to yield \$9,425,890 or approximately 1.6% of the District's income in 2024-25. 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 \$211 per ADA in 2023-24 for unrestricted resources. Since the income is not consistent, the expenditures have also varied widely.

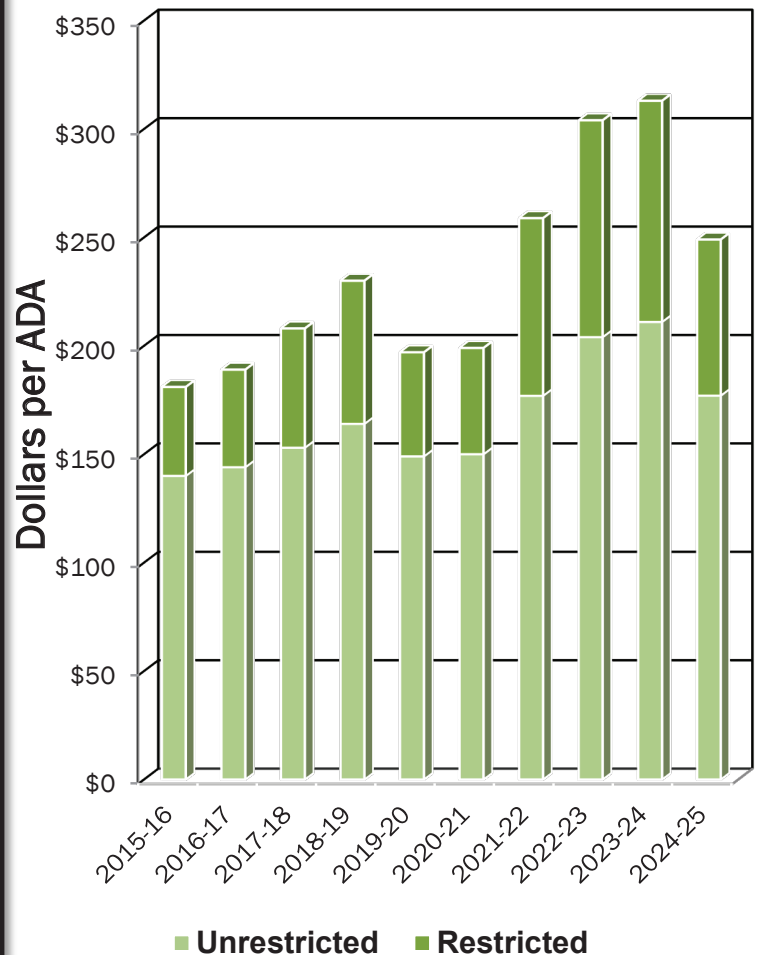
In 2024-25, it is projected that California school districts will receive \$177 per ADA unrestricted and \$72 per ADA restricted for instructional material purchases. Beginning in 2015-16 the funding reflects the elimination of the Adult and Regional Occupational Center/Program ADA.

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.

*Reflects information as of the 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget.*

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

**Lottery Income History  
2015-16 to 2024-25**



*Note: Budgeted years are estimated.*

# 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:

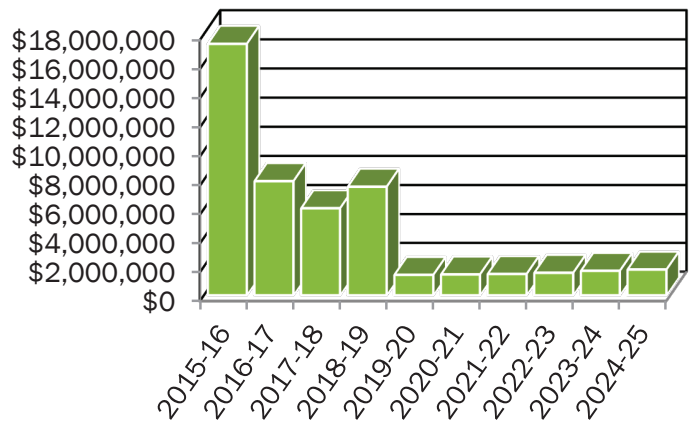
- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Graduation Requirements
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns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

In 2024-25, districts opting to accept the MBG will receive \$38 per Average Daily Attendance (ADA) for grades K-8, and \$74 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 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget.*

**The 2024-25 District Budget includes \$1.8 million in funding for the Mandated Block Grant.**

**Mandated Costs History  
2015-16 to 2024-25**



*IV. Program Trends  
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 2023-24, RIMD collections totaled \$7.1 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.



*Primary Playground - Plaza Vista School*

## 2023 -24 Notable RIMD Projects for Irvine Unified District Sites:

### Playground Improvements:

- ✓ Plaza Vista K-8 – New Structure and Play Surfacing
- ✓ Oak Creek – New Rubber Play Surfacing
- ✓ Brywood – New Rubber Play Surfacing



*Kinder Playground – Oak Creek E.S.*

# 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 2023-24 school year, the Print Shop generated \$82,670 in revenue from outside user groups.



## Surplus

M&O received \$13,583 from surplus furniture & equipment during the 2023-24 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 2023-24 was \$1,688,641. The term “revenue” is not used because fees offset District expenditures.

## Cell Towers

The Irvine Unified School District has partnered with various telecommunication companies. Currently six cellular towers are located on District property. In 2023-24, the District received \$238,757 in revenue from these cell towers.

# Maintenance & Operations Solar Initiative

## IUSD Solar Program

Irvine Unified School District (IUSD) installed its first solar system in 2010 and most recent system in 2022. Creekside HS is our largest solar system in the district at 941 kW DC. IUSD currently has solar systems at 37 sites with 13.2 megawatts of generating capacity.

IUSD now has the solar infrastructure capacity to reach Carbon Negative emissions. As of June 30, 2024, cumulative energy savings have been estimated at \$6.9 million.



Solis Park School  
Solar Vehicle Shade Structure



Creekside Education Center  
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, 163 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. The 2024 annual Earth Day student poster contest theme was “Planet vs. Plastics”.

Aligned with California state law SB 1383, IUSD is dedicated to reducing the amount of organic material in the landfills and minimizing greenhouse gas emissions through our Food Recycling and Edible Food Recovery Program. IUSD recycles food waste that get set to a compost and bio-gas facility and donates recovered edible food that is redistributed to feed people in need, that would otherwise go to waste. IUSD has also implemented a three-bin waste sorting system at the schools and facilities. The bins include recycling (blue), organics (green), and landfill (gray).

Sustainable landscaping includes practices such as renovating areas with drought-friendly vegetation and school gardens; and using organic fertilizers to maintain healthy soils. 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.



Food Recovery & Donation Program



3-Bin Sorting Station



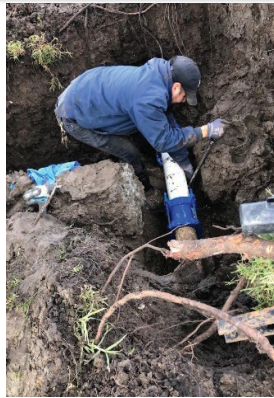
Woodbridge HS Garden

# Maintenance & Operations at Work

The Maintenance & Operations (M&O) staff are committed to preserving the functionality and pristine condition of District facilities. Throughout the 2023-24 school year M&O staff completed over 15,000 work orders. The M&O departments include:

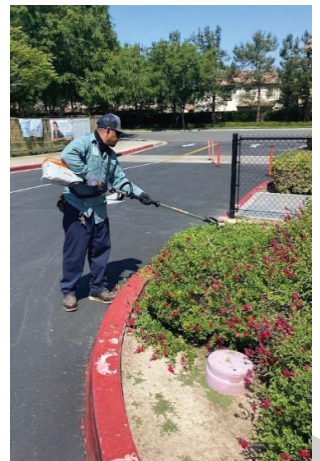
M&O Office   Facilities Use   Custodial   Warehouse   Auto Shop   Publication Services   Grounds  
Electrical   Plumbing   Key & Lock   Structural   Paint   Communications   HVAC

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
- 3,536,916 sq. ft. of building space
- 283 relocatables totaling 317,096 sq. ft.
- 637 acres
- 94,000 sq. ft. per Maintenance Technician
- 18.74 acres per Groundskeeper





# Maintenance & Operations

## Deferred Maintenance

### Deferred Maintenance - Fund 14

During 2023-24, the District spent \$4,616,293 on Deferred Maintenance for Capital Improvement Projects, such as:

- |                                 |  |
|---------------------------------|--|
| • Alderwood Elementary          | Exterior Paint, Structural Repairs, Asphalt Repair & Sealcoat                          |
| • Brywood Elementary            | Asphalt Repair & Sealcoat  |
| • Cypress Village Elementary    | Master Clock System Replacement  |
| • Eastwood Elementary           | Asphalt Repair & Sealcoat  |
| • Loma Ridge Elementary         | Asphalt Repair & Sealcoat  |
| • Meadow Park Elementary        | Playground Unitary Repairs, Structural Repairs, Asphalt Repair & Sealcoat              |
| • Portola Springs Elementary    | Playground Repairs, Asphalt Repair & Sealcoat  |
| • Santiago Hills Elementary     | Structural Repairs   |
| • Springbrook Elementary        | Asphalt Repair & Sealcoat  |
| • Stonegate Elementary          | Master Clock System Replacement, Asphalt Repair & Sealcoat                             |
| • Westpark Elementary           | Playground Unitary Repairs, Asphalt Repair & Sealcoat                                  |
| • Woodbury Elementary           | Master Clock System Replacement, Asphalt Repair & Sealcoat, Playground Unitary Repairs |
| • Vista Verde                   | Asphalt Repair & Sealcoat  |
| • Jeffrey Trail Middle          | Asphalt Repair & Sealcoat  |
| • Lakeside Middle               | Master Clock System Replacement  |
| • Rancho San Joaquin Middle     | Asphalt Repair & Sealcoat, Electrical Repairs, HVAC Replacements                       |
| • Sierra Vista Middle           | Exterior Paint, Asphalt Repair & Sealcoat  |
| • Venado Middle                 | Interior Paint   |
| • Irvine High                   | Roof Repairs   |
| • Northwood High                | Deck Repairs, Asphalt Repair and Sealcoat  |
| • Portola High                  | Site Concrete Repairs  |
| • University High               | Asphalt Repair and Sealcoat  |
| • Woodbridge High               | Deck Repairs, Site Concrete Repairs  |
| • ECLC                          | Interior Paint, Asphalt Repair & Sealcoat  |
| • Legacy Creekside (IAT Campus) | Roof Replacement, Exterior Paint   |



**Before**

*Legacy Creekside (Irvine Adult Transition Program)  
Roof Replacement and Exterior Paint*



**After**

# Risk Management / Insurance Department

## Workers' Compensation Program

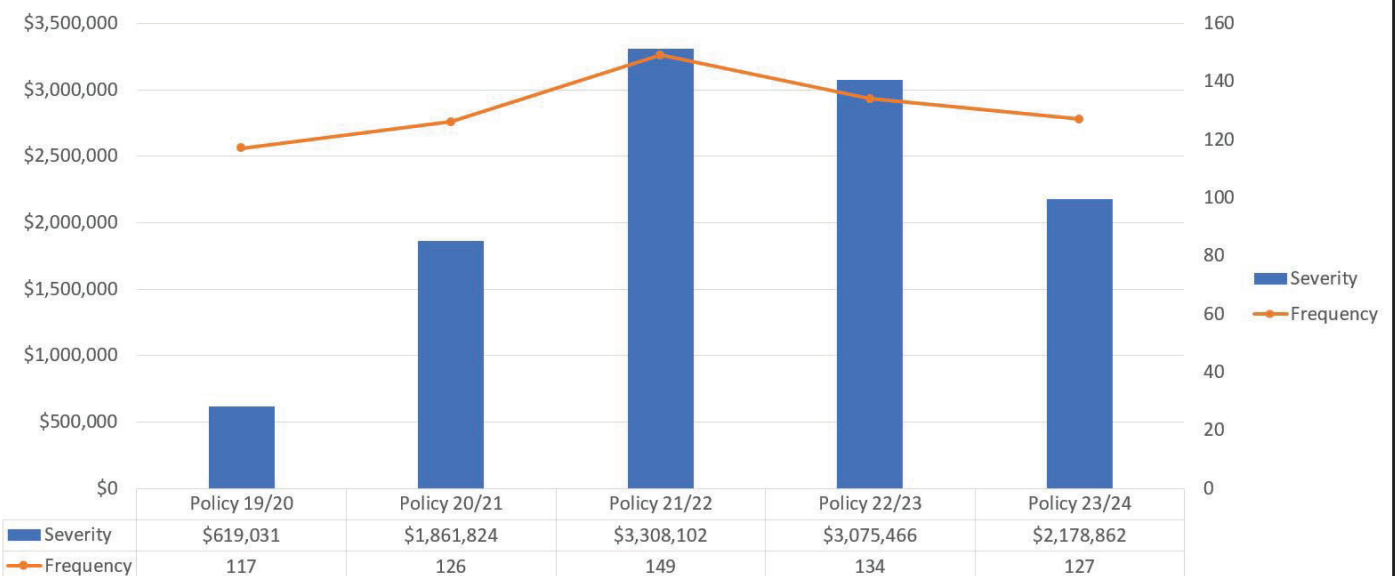
The Risk Management Department consists of a Director, Insurance Specialist and a Workers' Compensation/Benefits Specialist. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation 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, 2024). 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 6/30/24



# Risk Management / Insurance Department

## Property and Liability Program

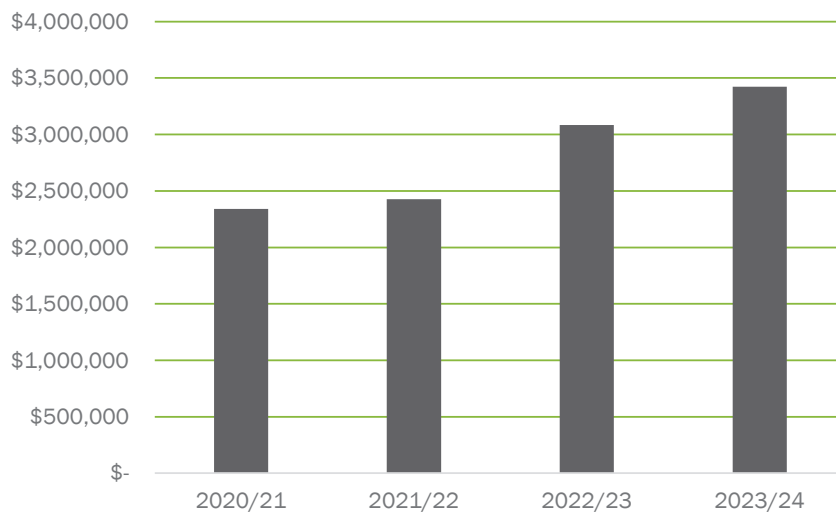
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority (JPA) providing liability and property protection for member districts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

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 continue to increase year-over-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 (deductible) within the Southern California ReLiEF's self-insurance layer remained the same during the 2023-24 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, 2019-20 to 2023-24

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

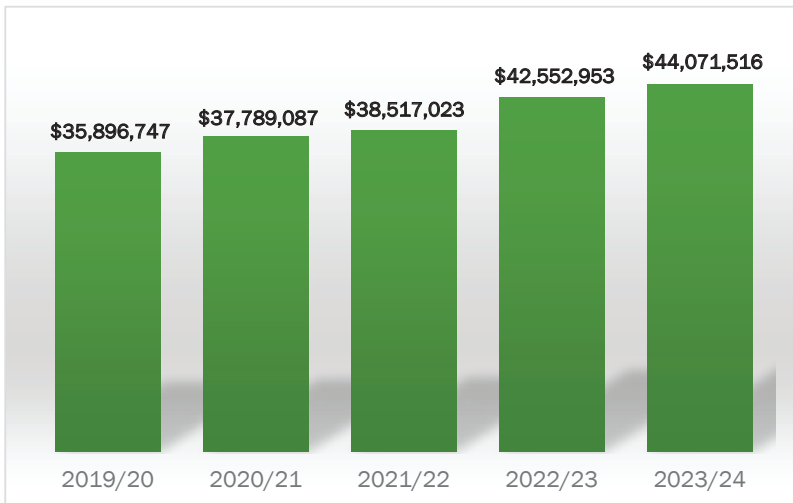
Currently, the District contracts with the following providers to offer the best health benefit coverage, at the best overall cost, for the District and its employees.

- United Healthcare PPO/HMO
- Express Scripts (Pharmacy) – PPO Only
- Delta Dental PPO
- 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 2023-24, the District's annual health benefit contribution amount for each eligible employee was maintained at \$13,245.



Health Benefit Expenditures by Fiscal Year



In 2023-24, the District's health benefit program expenses (medical, dental, vision, life, administration) totaled \$44,071,516. 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.

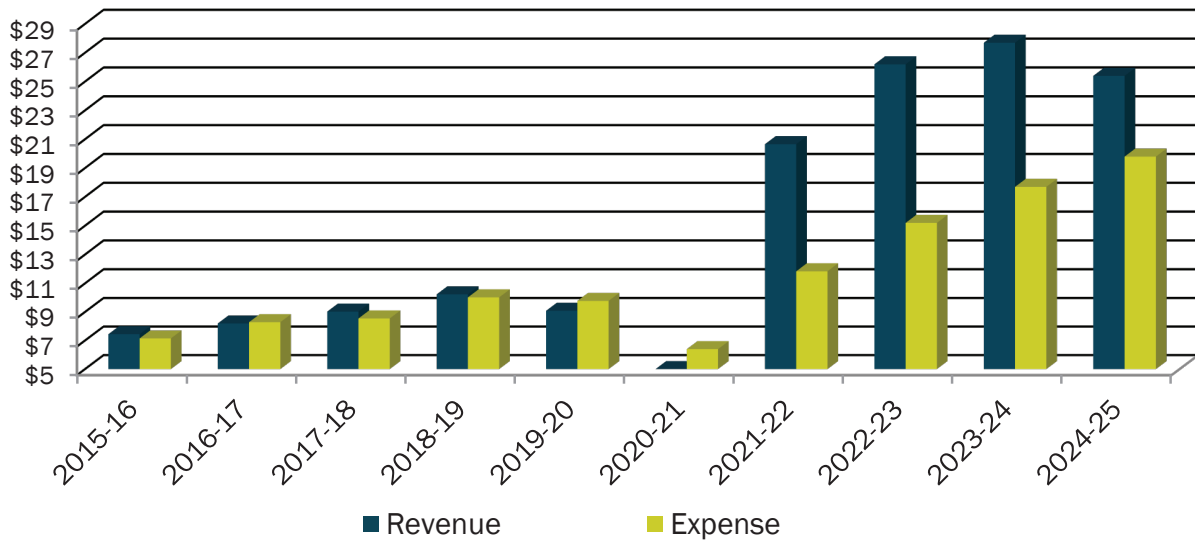
# Nutrition Services

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 4% 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 2024-25 school year.

**Nutrition Services revenues are projected to cover expenditures**

2024-25 Nutrition Services Budget	
Revenues	<b>\$25,425,272</b>
Expenditures	<b>\$19,874,870</b>
Excess / (Deficit)	<b>\$5,550,402</b>

**Nutrition Services (in millions)**



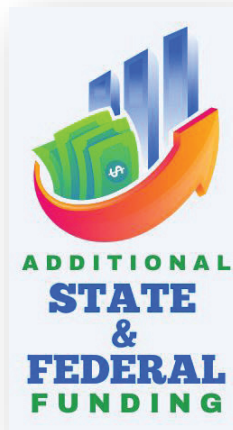
The Nutrition Services Department is comprised of approximately 140 employees. Breakfast and lunch are served at all 41 school sites.

Irvine Unified School District (IUSD) participates in the National School Lunch and Breakfast programs. During the 2023-24 school year, approximately 23% of IUSD students qualified for free or reduced price meals, which is a 2% increase from the two previous years.

2,240,067 Breakfasts were served along with 3,002,219 lunches, with an overall increase in sales of 4% from the previous year. Breakfast alone saw an increase of 9% on top of last year's 34% increase in sales.

Due to the continuation of the state mandated free meal program, a 2% increase in overall sales is conservatively projected for the 2024-25 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 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)

To accommodate for the increase in meal service and production that our cafeterias have seen since the introduction of Universal Meals for all students, three of our cafeterias at Greentree, Culverdale, and Santiago Hills have undergone construction on new kitchens with funding from Measure E. Portola High and University High have added additional serving areas for students. Our eight-year-old Central Kitchen is being expanded, with larger distribution coolers and freezers, a larger produce work room, and an expanded production floor to accommodate more equipment in order to speed up production for larger quantities.



Culverdale Elementary



Based on the USDA’s generous Local Food for Schools funding for California Schools, Nutrition Services is able to continue partnering with several California-based farms for the 2024-25 school year in order to bring fresh, seasonal locally grown fruits and vegetables to our students. We look forward to continuing to serve a large variety of individually wrapped, pre-sliced produce to our students this school year!



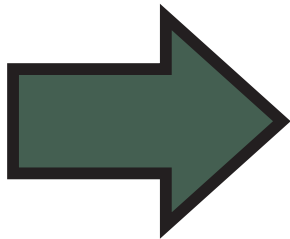
*V. IUSD Underfunded Programs  
Placeholder*

# Contributions to Restricted Programs

Unrestricted Funds

Accounting Related

Underfunded



**Maintenance  
& Operations**  
**\$16.5M**

**Special Ed**  
**\$86.2M**

*Includes contribution to Special Education Transportation*

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

**Regular Ed  
Transportation**  
**\$1.5M**

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.

*Reflects information as of the 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget*

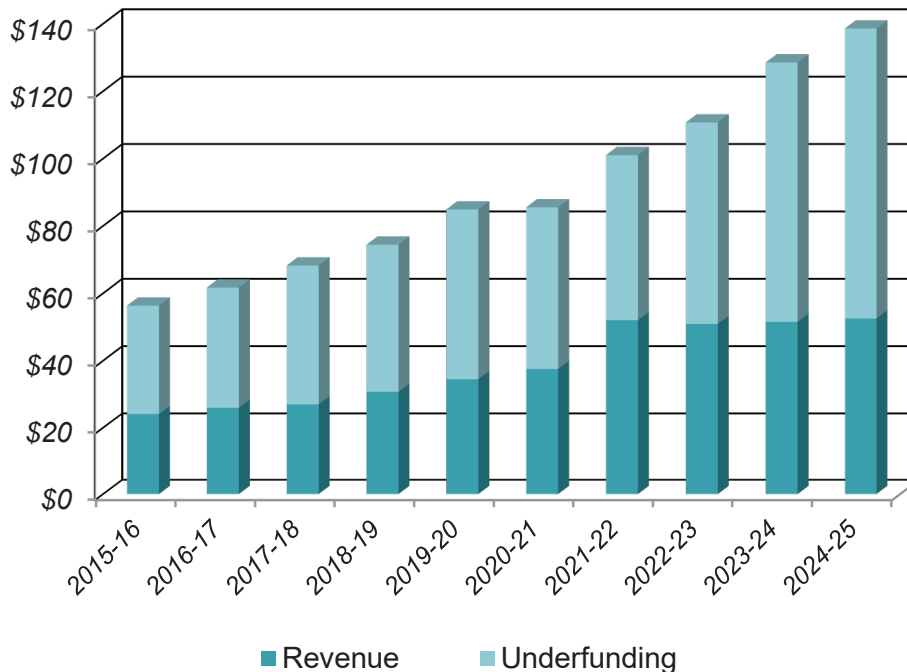


# Special Education Program Costs

Special Education costs are greater than State & Federal revenue

2024-25 Special Education Budget	
Special Education Expense	\$138,650,995
Less: Funded Special Education	\$52,464,788
Special Education Underfunding	\$86,186,207

Special Education Expense (in millions)



# Special Education Program Costs

The 2024-25 State budget does provide increases for Special Education funding. For 2024-25, the AB 602 funding formula was increased to \$949.52 per overall District Average Daily Attendance (ADA) which is an increase from the prior year's rate of \$887.4 per ADA. This increase was based on the 1.07% 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 \$2.9 million for the 23-24 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 student's with emotional disabilities.

While the District appreciates the increased funding from the state, advocacy for an increase of funding from the federal government remains a priority. When the Individuals with Disabilities Education Act (IDEA) was passed in the 1970's, Congress committed to provide funding for 40% of the costs for Special Education mandate. 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.

Additionally, 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 2023-2024 school year although the District's growth overall has somewhat stabilized. At the time of Fall reporting, 3899 students received special education and/or related services, or 10.3% of the District's overall student population. This is an increase of 252 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 2024-25, this growth is estimated to require a contribution of \$86,186,207 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 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget*

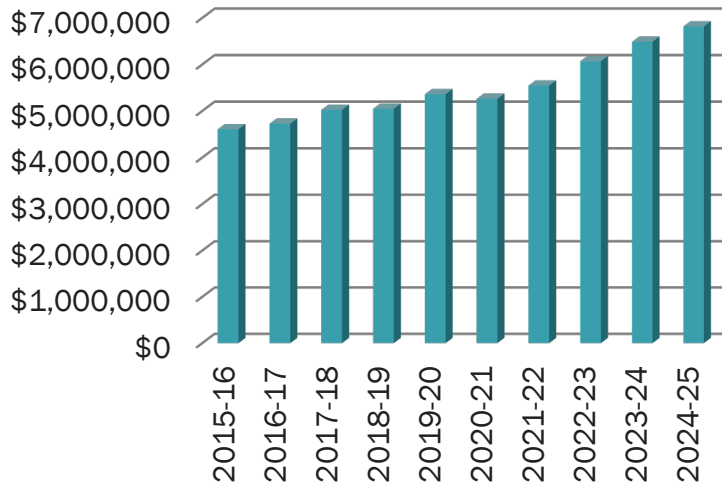
# Special Education Revenue & Expenditure History

SPECIAL EDUCATION	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	2021-22 Unaudited Actuals	2022-23 Unaudited Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Special Ed Apportionment	21,274,688	23,805,034	27,009,159	31,118,005	35,119,210	36,971,993
Federal Revenues	7,329,381	7,659,194	14,748,891	12,435,006	8,939,219	8,612,956
Other Revenues	5,854,518	6,010,309	11,789,796	9,263,369	7,427,876	6,879,839
Total Revenues before Contribution	\$34,458,587	\$37,474,537	\$53,547,846	\$52,816,381	\$51,486,305	\$52,464,788
% Increase from Prior Year "UA":	11.99%	8.75%	42.89%	-1.37%	-2.52%	1.90%
<b>Contributions from Unrestricted</b>	<b>50,424,950</b>	<b>48,033,724</b>	<b>48,971,954</b>	<b>59,801,647</b>	<b>77,040,082</b>	<b>86,186,207</b>
% Increase from Prior Year "UA":	15.48%	-4.74%	1.95%	22.11%	28.83%	11.87%
<b>TOTAL REVENUES</b>	<b>\$84,883,537</b>	<b>\$85,508,261</b>	<b>\$102,519,801</b>	<b>\$112,618,027</b>	<b>\$128,526,387</b>	<b>\$138,650,995</b>
Certificated Salaries	\$29,186,975	\$30,641,031	\$35,943,756	\$38,034,503	\$41,595,947	\$44,540,193
Classified Salaries	19,734,352	20,120,468	20,781,476	21,716,095	24,649,227	35,097,388
Employee Benefits	20,234,765	19,252,655	23,368,737	25,224,800	27,934,973	32,858,662
Books and Supplies	483,079	495,819	613,933	579,007	928,013	1,053,965
Expenses	11,474,552	11,669,879	15,675,983	23,192,605	28,763,472	19,708,379
Equipment	0	0	0	0	0	0
Excess Cost	1,662,774	1,860,771	960,237	1,511,853	1,717,346	1,770,000
NOC SELPA Transfers	180,419	-180,419	0	0	0	0
Indirect Costs	1,926,621	1,944,367	2,173,454	2,359,164	2,937,410	3,622,408
<b>TOTAL EXPENDITURES</b>	<b>\$84,883,537</b>	<b>\$85,804,571</b>	<b>\$99,517,576</b>	<b>\$112,618,027</b>	<b>\$128,526,387</b>	<b>\$138,650,995</b>
% Increase from Prior Year "UA":	12.53%	1.09%	15.98%	13.16%	14.13%	7.88%
Unduplicated Pupil Count	3,422	3,408	3,466	3,622	3,899	4,005
	3.89%	-0.41%	1.70%	4.50%	7.65%	2.72%

\*Pupil Count for 24-25 is estimated as of August 2024

# 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 the Individuals with Disabilities Education Act (IDEA), to offer a preschool special education program. Historically the District has received no Average Daily Attendance (ADA) funding from the State to support the program, we had received a very small grant from the Federal government. However, the District now receives ongoing dollars for our Preschool programs with the funding based on the number of students with Individualized Education Plans (IEP) in 1<sup>st</sup> grade. In fiscal year 23-24 this grant generated \$1.4 million dollars for this program. 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 \$148,556 in Federal funds while the projected expenditures will amount to over \$6.8 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 2024-2025 school year, the district expects to continue to 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 continue to 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 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget*

# Transportation

## Home-to-School pupil transportation has three funding sources in 2024-25

- 1) State Funding (LCFF) - **\$504,909**
- 2) State Augmentation - **\$1,514,151**
- 3) Transportation Fees - **\$300,000**
- 4) City of Irvine - **\$109,276**

Total Home-to-School funding: **\$2,428,336**

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 beginning in 2022-23. This additional funding is based on 60% of the District's transportation costs less the LCFF entitlement. In addition, commencing in 2023-24 the Home-to-School transportation add-on in the LCFF calculation will include a Cost-of-Living Adjustment (COLA).

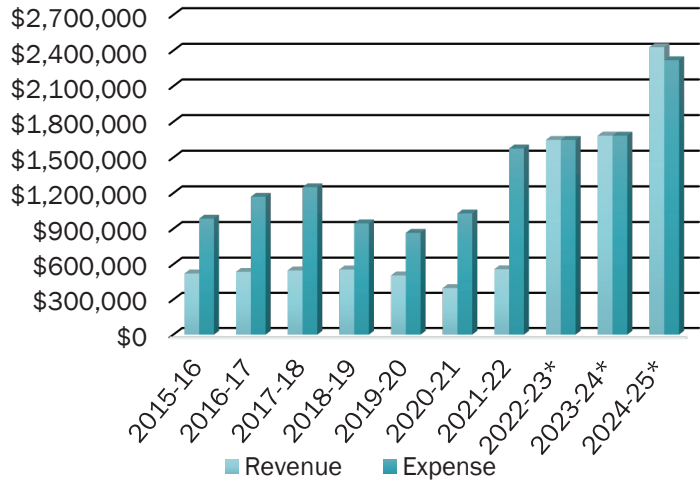
## Special Education Transportation has four funding sources in 2024-25:

- 1) State Funding (LCFF) - **\$778,443**
- 2) State Augmentation - **\$1,985,849**
- 3) Local Revenues - **\$13,000**
- 4) Unrestricted General Fund - **\$4,588,779**

Total Special Education funding: **\$7,366,071**

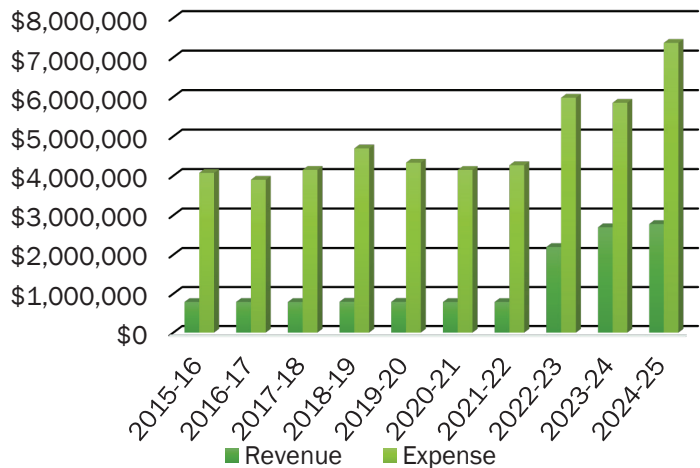
Special Education transportation reflects an even bleaker picture than Home-to-School. This program's cost continues to rise without any corresponding funding increase.

## Home-to-School Transportation



\*Beginning in 2022-23, revenue includes a backfill for the "transportation augmentation."

## Special Education Transportation



Reflects information as of the 2023-24 Unaudited Actuals & the 2024-25 Adopted Budget

# Transportation

In support of the educational process, the **Transportation Department** provided approximately **1,450** students with safe and efficient school bus transportation during the **2023-24** school year. Additionally, the Transportation Department provided busing for **2,133** 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 families the ability to plan.

Home-to-School Routes	# Students Transported	# of Routes
General Education	894	10 - bus routes 14 - car service
Special Education	556	78 - bus routes 61 - car service

All buses are equipped with the following:

- Zonar/GPS System which 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; and
- Fire Suppression System to detect and suppress a fire in the event of an engine fire.

Safety is our priority. The Transportation Department and the District's primary transportation contractor, **Durham School Services**, work collaboratively to create a "safety first" culture. With the ability to monitor and track the buses at all times, families utilizing District transportation services can feel assured their student has safe, reliable transportation to and from school, athletic activities, and trips.

Drivers are required to participate in on-going training including 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. Additionally, extensive employee background checks including motor vehicle records and work history are performed on all drivers.

The U.S. federal government recognizes that yellow school buses are the safest mode of transportation. The buses strictly align with the vehicle code and safety procedures and meet or exceed all required federal and state mandates for school bus transportation. With these safety criteria in place, the District Transportation Department is pleased to report no serious accidents or injuries during the 2023-24 school year.



**VI. Facilities Planning  
Placeholder**

# Facilities Planning

## Facilities Planning

The Irvine Unified School District (District) serves approximately 38,000 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 has and will continue to add 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 1,300 students. Given the dynamic local community developments, as well as the diverse and specialized programs offered by the District, it is imperative that the District be proficient in enrollment projections to anticipate facility needs, acquire future school sites (if required), and to plan and construct 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. Often times, construction occurs over summer break, or is strategically phased, allowing staff and students to remain on campus to minimize disruptions. 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, mitigation agreements, developer fees, redevelopment revenues, State funds, surplus property proceeds, and proceeds from the School Facilities Improvement District Bond Measure E (Measure E).

**Portola High School  
Relocatable  
Classroom  
Buildings**



**Measure E  
Irvine High School  
Performing Arts  
Center  
(Rendering)**



**Measure E  
Greentree  
Elementary School  
New Multipurpose  
Building  
(Rendering)**





# 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 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 Measure E, many of the high priority facilities needs have been addressed.

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



**Measure E**  
**Culverdale Elementary School**  
**New Multipurpose 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.

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



**Jeffrey Trail Middle School  
Relocatable Classroom Buildings**

# Facilities Planning

## 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 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 8,021 homes planned to be constructed within the District. The current plan, proposed by the developer, is broken down below.

### As of October 2023:

Units completed in IUSD	6,171
Senior units built in IUSD	565
Units planned to be built in IUSD	1,285
<b>Total IUSD Units</b>	<b>8,021</b>
Total non-IUSD Units	2,479
<b>Total Heritage Fields Units</b>	<b>10,500</b>

## Residential Products Remaining in Irvine Unified School District

Residential Units monitored by the Irvine Unified School District (District) staff include:

- 8,100 Irvine Company
- 1,285 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.



Solis Park School New K8 School

# Facilities Planning

## New Construction Projects (Community Facilities District and Developer Funded)

The following recent 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.

- Beacon Park School: New Classroom Building
- Cadence Park School: New Classroom Building
- Canyon View Elementary School: Relocatable Classroom Buildings
- Canyon View Elementary School: New Classroom Buildings
- Culverdale Elementary School: Relocatable Classroom Buildings
- Eastwood Elementary School: New Classroom Building
- Jeffrey Trail Middle School: Relocatable Classroom Buildings
- Loma Ridge Elementary School: New Classroom Building
- Oak Creek Elementary School: New Classroom Building
- Portola Springs Elementary School: Relocatable Classroom Building
- Stonegate Elementary School: New Classroom Building
- Sierra Vista Middle School: Relocatable Classroom Buildings
- Portola High School: Relocatable Classroom Buildings
- Portola High School: New Classroom Building



**Loma Ridge Elementary School  
New Classroom Building**

# 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.

## 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 fortunate to have 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's School Facility Program.

## City of Irvine 2045 General Plan Update

The City of Irvine (City) adopted the 2045 General Plan Update summer of 2024, a State required document representing the long-range vision of the City for the next 20 to 25 years. The update contains 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. Up to 40,000 new units may be developed within the IUSD boundary during this period. The District will continue to analyze the need for additional school sites as necessary.

## New School Openings

Staff is evaluating the need for future schools as a result of the 2045 General Plan Update.



**Measure E**  
**Santiago Hills Elementary School**  
**New Multipurpose Building**

# Facilities Planning

## Measure E - School Facilities Improvement Measure

On June 7, 2016, the City of Irvine voters, residing within the School Facilities Improvement District (SFID), approved the \$319.0 million school facilities Measure E. The bond measure funds critical facilities needs for our aging school facilities including (partial list):

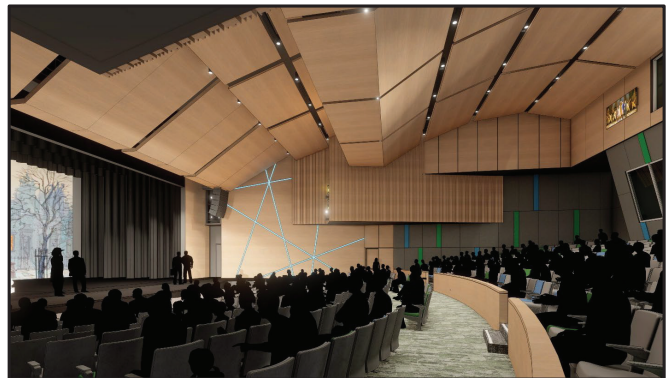
- Modernize facilities over 25 years of age for facilities never modernized;
- Enclose open classrooms;
- Construct visual and performing arts/media arts elective labs and construct/upgrade high school theaters;
- Construct music classrooms;
- Construct/upgrade science labs and elective spaces;
- Construct/upgrade 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 planned 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 fourth bond series was issued in October 2023 for \$60.0 million. The remaining bond series is anticipated to be issued 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 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 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. By the end of 2022 all 28 schools received Measure E funded improvements through Series 1 and 2.

Series 3 includes four (4) schools, with three (3) school sites completed and one (1) under construction. Series 4 includes six (6) schools which are all currently in the design phase.



**Measure E  
Irvine High School  
Performing Arts Center  
(Rendering)**

# 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 Center (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)
- Santiago Hills Elementary School Modernization (2021)
- College Park Elementary School Modernization (2021)
- Culverdale Elementary School Modernization (2021)

### Career Technical Education Facilities Program Projects (Measure E)

- Creekside High School Building and Construction Trades (2019)
- Woodbridge High School New Performing Arts Center (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](http://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 - continued

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, photo galleries and updates, visit the Measure E webpage at [iusd.org/department/measure-e](https://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	Innovation Lab/Nutrition Services Expansion (Phase 2)	2024
Santiago Hills ES	Innovation Lab/Nutrition Services Expansion (Phase 2)	2024
Venado MS	Interior Improvements to Multipurpose Building	2025
Lakeside MS	Multipurpose Building Expansion	2026
College Park ES	Nutrition Services Expansion	2026
Northwood HS	New Practice Gymnasium/PAC Improvements	2026
University HS	Performing Arts Center Improvements/Expansion	2027
Sierra Vista MS	New Music Classroom Building/Nutrition Services Expansion	TBD
Woodbridge HS	HVAC Upgrades in Building J and K	TBD



Measure E  
Irvine High School

# Facilities Planning

## Aggressive Enrollment Projections

Grade	Actual Enrollment				Projected Enrollment					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Pre-K	398	394	561	768	964	1266	1278	1302	1316	1325
K	2259	2142	2112	1975	2057	2049	2066	2106	2127	2137
1	2475	2586	2568	2522	2360	2432	2430	2453	2471	2477
2	2715	2600	2766	2680	2659	2471	2552	2556	2513	2517
3	2693	2743	2746	2880	2800	2749	2577	2664	2613	2556
4	2752	2774	2867	2909	3014	2909	2879	2692	2723	2657
5	2802	2814	2841	3004	3017	3111	3014	2985	2742	2766
6	2771	2887	2911	2961	3108	3107	3215	3119	3039	2778
7	2734	2771	2846	2979	3021	3152	3150	3276	3154	3085
8	2822	2781	2786	2962	3074	3094	3241	3246	3326	3194
9	2743	2744	2712	2750	2919	3024	3051	3198	3181	3242
10	2615	2799	2808	2820	2844	2990	3117	3141	3242	3218
11	2717	2608	2766	2852	2861	2864	3026	3163	3161	3254
12	2595	2759	2543	2801	2870	2870	2877	3042	3174	3170
Subtotals:	35091	35402	35833	36863	37568	38088	38473	38943	38782	38376
Pct Chg:		0.9%	1.2%	2.9%	1.9%	1.4%	1%	1.2%	-0.4%	-1%
SDC:	543	601	610	634	656	673	679	688	681	543
-DHH	92	82	84	90	90	90	90	90	90	90
Totals:	35542	35921	36359	37407	38134	38671	39062	39541	39373	38963
Capacity:	42017	42117	42924	43638	43742	44342	44342	44342	44342	44342
Open Seats:	6475	6196	6565	6231	5608	5671	5280	4801	4969	5379

Source: IUSD24Mod (Recent Development) Projection Engine Run: 3/4/24

Actual and projected enrollment are snapshots of fall enrollment for pre-kindergarten through twelfth grade. Actual and projected enrollment does not count other programs in the district such as the Adult Transition Program, homeschool programs, early childhood learning programs, and other specialized district programs. Projections exclude units under review but not yet approved through the City of Irvine.

# Facilities Funding Status

## Community Facilities Districts and Developer Funded

Project	State Funds Eligible	District Share to Date	Project to Date
Solis Park ES (New Construction)	\$53,094,938	\$12,727,126	\$65,822,064
<b>TOTALS</b>	<b>\$53,094,938</b>	<b>\$12,727,126</b>	<b>\$65,125,389</b>
<b>Represents budgeted project costs</b>			

# Measure E Funding Status

Project	State Funds Eligible	District Share to Date	Project to Date
ME - Bonita Canyon Modernization	\$334,581	\$533,870	\$868,451
ME - Brywood Expansion/Modernization	*\$4,477,447	\$9,748,380	\$14,225,827
ME - College Park Modernization	*\$527,914	\$2,818,091	\$3,346,005
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	*\$373,866	\$1,540,026	\$1,913,892
ME - Irvine HS Modernization	*\$4,256,129	\$2,666,136	\$6,922,265
ME - Lakeside Modernization	\$364,925	\$2,527,256	\$2,892,181
ME - Meadow Park Exp/Modernization	*\$4,887,876	\$11,139,659	\$16,027,535
ME - Northwood ES Expansion	\$1,304,500	\$5,735,782	\$7,040,282
ME - Oak Creek ES Expansion	\$469,100	\$3,383,981	\$3,853,081
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	\$8,809,974	\$15,733,179
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	\$1,776,256	\$3,306,084	\$5,082,340
ME - University HS Modernization	*\$735,286	\$3,943,817	\$4,679,103
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	\$6,929,448	\$10,658,463
ME - Woodbridge Expansion	*\$6,219,613	\$22,655,737	\$28,875,350
<b>TOTALS</b>	<b>\$54,528,384</b>	<b>\$126,582,874</b>	<b>\$181,111,258</b>
<b>Represents actual completed project costs</b>			
<b>Represents budgeted project costs</b>			

\*State Funds Received

*VII. School Allocations and Budgets  
Placeholder*

# School Allocations

## Changes in School Site Allocations

	20-21 Allocation	21-22 Allocation	22-23 Allocation	23-24 Allocation	24-25 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 Base Allocation	\$130.24/ student	\$130.24/ student	\$130.24/ student	\$130.24/ student	\$134.62/ student
Middle School Base Allocation	\$133.74/ student	\$133.74/ student	\$133.74/ student	\$133.74/ student	\$138.23/ student
High School Base Allocation	\$134.50/ student	\$134.50/ student	\$134.50/ student	\$134.50/ student	\$139.02/ student

# Elementary and K-8 School Site Allocations 2024-25

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 2024-25		
	<u>Elementary</u>	<u>K-8</u>
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 Base Allocation	\$134.62/student	\$134.62/student
Middle School Base Allocation		\$138.23/student
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

# Middle and High School Site Allocations 2024-25

MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 2024-25		
	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	
Base Allocation	\$138.23/student	\$139.02/student
Health Clerk	5 days	5 days
Admin/Clerical Back to School Days Allocation	10 days	10 days

Note: min. stands for minimum





### Alderwood at Quail Hill Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>825</b>
------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,408,212	\$4,131
Classified Salaries	346,796	420
Benefits	1,296,958	1,572
Site Operations/Utilities	145,088	176
LCFF Base	158,565	192
LCFF Supplemental	79,644	97
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,435,263</b>	<b>\$6,588</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$144,201	\$175
Art and Music in Schools / Prop 28	106,769	129
Lottery Instructional Materials	8,250	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$259,220</b>	<b>\$314</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,694,483</b>	<b>\$6,902</b>



### Bonita Canyon Elementary School

**Enrollment** (Oct. 2023 Enrollment)

426
-----

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$1,943,830	\$4,563
Classified Salaries	184,661	433
Benefits	740,637	1,739
Site Operations/Utilities	80,240	188
LCFF Base	80,530	189
LCFF Supplemental	204,804	481
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,234,702</b>	<b>\$7,593</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$52,014	\$122
Lottery Instructional Materials	4,260	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$56,274</b>	<b>\$132</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,290,976</b>	<b>\$7,725</b>



### Brywood Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>573</b>
------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,185,605	\$3,814
Classified Salaries	322,763	563
Benefits	896,211	1,564
Site Operations/Utilities	101,697	177
LCFF Base	108,602	190
LCFF Supplemental	199,203	348
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,814,081</b>	<b>\$6,656</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$71,081	\$124
Lottery Instructional Materials	5,730	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$76,811</b>	<b>\$134</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,890,892</b>	<b>\$6,790</b>



### Canyon View Elementary School

**Enrollment** (Oct. 2023 Enrollment)

781
-----

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,978,285	\$3,813
Classified Salaries	344,981	442
Benefits	1,166,217	1,493
Site Operations/Utilities	166,389	213
LCFF Base	148,680	190
LCFF Supplemental	237,575	304
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,042,127</b>	<b>\$6,456</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$93,203	\$119
Lottery Instructional Materials	7,810	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$101,013</b>	<b>\$129</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,143,140</b>	<b>\$6,585</b>



### College Park Elementary School

Enrollment (Oct. 2023 Enrollment)

475

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,534,298	\$5,335
Classified Salaries	284,624	599
Benefits	974,277	2,051
Site Operations/Utilities	99,308	209
LCFF Base	91,406	192
LCFF Supplemental	24,745	52
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,008,658</b>	<b>\$8,439</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$60,017	\$126
Lottery Instructional Materials	4,750	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$64,767</b>	<b>\$136</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,073,425</b>	<b>\$8,576</b>



### Culverdale Elementary School

**Enrollment** (Oct. 2023 Enrollment) 561

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,454,914	\$4,376
Classified Salaries	368,377	657
Benefits	975,537	1,739
Site Operations/Utilities	177,021	316
LCFF Base	106,746	190
LCFF Supplemental	84,129	150
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,166,724</b>	<b>\$7,427</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$182,607	\$326
Art and Music in Schools / Prop 28	81,753	146
Lottery Instructional Materials	5,610	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$269,970</b>	<b>\$481</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,436,694</b>	<b>\$7,909</b>



### Cypress Village Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>1,015</b>
--------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,915,521	\$3,858
Classified Salaries	418,391	412
Benefits	1,535,971	1,513
Site Operations/Utilities	167,189	165
LCFF Base	196,598	194
LCFF Supplemental	134,844	133
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,368,514</b>	<b>\$6,274</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$172,462	\$170
Art and Music in Schools / Prop 28	130,823	129
Lottery Instructional Materials	10,150	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$313,435</b>	<b>\$309</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,681,949</b>	<b>\$6,583</b>



### Deerfield Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>619</b>
------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,676,653	\$4,324
Classified Salaries	317,509	513
Benefits	1,036,232	1,674
Site Operations/Utilities	131,341	212
LCFF Base	115,882	187
LCFF Supplemental	162,393	262
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,440,010</b>	<b>\$7,173</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$92,753	\$150
Art and Music in Schools / Prop 28	78,438	127
Lottery Instructional Materials	6,190	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$177,381</b>	<b>\$287</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,617,391</b>	<b>\$7,459</b>





**Eastshore Elementary School**

**Enrollment** (Oct. 2023 Enrollment) 539

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,136,050	\$3,963
Classified Salaries	305,473	567
Benefits	876,711	1,627
Site Operations/Utilities	93,507	173
LCFF Base	105,541	196
LCFF Supplemental	170,793	317
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,688,075</b>	<b>\$6,842</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$66,069	\$123
Lottery Instructional Materials	5,390	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$71,459</b>	<b>\$133</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,759,534</b>	<b>\$6,975</b>



## Eastwood Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>664</b>
------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,497,610	\$3,761
Classified Salaries	334,469	504
Benefits	1,008,221	1,518
Site Operations/Utilities	172,751	260
LCFF Base	127,453	192
LCFF Supplemental	229,578	346
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,370,082</b>	<b>\$6,581</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$81,607	\$123
Lottery Instructional Materials	6,640	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$88,247</b>	<b>\$133</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,458,329</b>	<b>\$6,714</b>

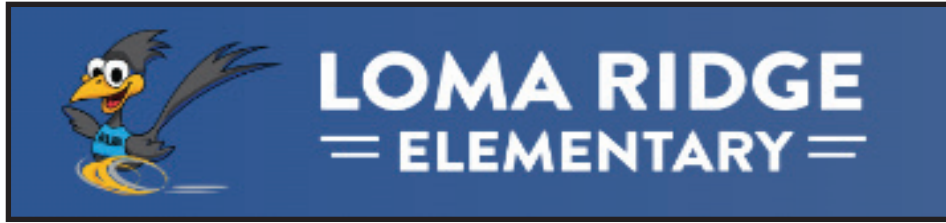


## Greentree Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>447</b>
------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$1,894,271	\$4,238
Classified Salaries	309,501	692
Benefits	776,302	1,737
Site Operations/Utilities	133,095	298
LCFF Base	85,271	191
LCFF Supplemental	268,939	602
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,467,379</b>	<b>\$7,757</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$94,926	\$212
Art and Music in Schools / Prop 28	59,667	133
Lottery Instructional Materials	4,470	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$159,063</b>	<b>\$356</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,626,442</b>	<b>\$8,113</b>



### Loma Ridge Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>755</b>
------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,690,664	\$3,564
Classified Salaries	340,909	452
Benefits	1,112,996	1,474
Site Operations/Utilities	228,782	303
LCFF Base	145,303	192
LCFF Supplemental	250,700	332
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,769,354</b>	<b>\$6,317</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$91,035	\$121
Lottery Instructional Materials	7,550	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$98,585</b>	<b>\$131</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,867,939</b>	<b>\$6,448</b>



Meadowpark Elementary School

Enrollment (Oct. 2023 Enrollment)

603

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,275,998	\$3,774
Classified Salaries	323,163	536
Benefits	925,023	1,534
Site Operations/Utilities	98,324	163
LCFF Base	115,864	192
LCFF Supplemental	214,228	355
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,952,600</b>	<b>\$6,555</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$94,927	\$157
Art and Music in Schools / Prop 28	76,905	128
Lottery Instructional Materials	6,030	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$177,862</b>	<b>\$295</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,130,462</b>	<b>\$6,850</b>



**Northwood Elementary School**

**Enrollment** (Oct. 2023 Enrollment) 518

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,059,462	\$3,976
Classified Salaries	325,086	628
Benefits	864,824	1,670
Site Operations/Utilities	87,145	168
LCFF Base	96,346	186
LCFF Supplemental	198,100	382
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,630,963</b>	<b>\$7,010</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	126,085	243
Art and Music in Schools / Prop 28	70,885	137
Lottery Instructional Materials	5,180	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$202,150</b>	<b>\$390</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,833,113</b>	<b>\$7,400</b>



### Oak Creek Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>932</b>
------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,863,665	\$4,146
Classified Salaries	295,365	317
Benefits	1,434,276	1,539
Site Operations/Utilities	189,974	204
LCFF Base	177,670	191
LCFF Supplemental	238,201	256
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,199,151</b>	<b>\$6,651</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$198,548	\$213
Art and Music in Schools / Prop 28	124,474	134
Lottery Instructional Materials	9,320	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$332,342</b>	<b>\$357</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,531,493</b>	<b>\$7,008</b>



# PORTOLA SPRINGS — ELEMENTARY SCHOOL —

## Portola Springs Elementary School

**Enrollment** (Oct. 2023 Enrollment)

955

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,710,472	\$3,885
Classified Salaries	360,564	378
Benefits	1,434,776	1,502
Site Operations/Utilities	165,810	174
LCFF Base	181,067	190
LCFF Supplemental	59,873	63
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,912,562</b>	<b>\$6,191</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$118,547	\$124
Lottery Instructional Materials	9,550	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$128,097</b>	<b>\$134</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,040,659</b>	<b>\$6,325</b>





# SANTIAGO HILLS — ELEMENTARY —

## Santiago Hills Elementary School

**Enrollment** (Oct. 2023 Enrollment)

561

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,365,851	\$4,217
Classified Salaries	266,269	475
Benefits	911,168	1,624
Site Operations/Utilities	125,318	223
LCFF Base	107,502	192
LCFF Supplemental	182,517	325
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,958,625</b>	<b>\$7,056</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$67,638	\$121
Lottery Instructional Materials	5,610	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$73,248</b>	<b>\$131</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,031,873</b>	<b>\$7,187</b>



## Springbrook Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>533</b>
------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,210,627	\$4,148
Classified Salaries	303,697	570
Benefits	873,844	1,639
Site Operations/Utilities	90,183	169
LCFF Base	100,130	188
LCFF Supplemental	223,503	419
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,801,984</b>	<b>\$7,133</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$118,115	\$222
Art and Music in Schools / Prop 28	71,680	134
Lottery Instructional Materials	5,330	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$195,125</b>	<b>\$366</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,997,109</b>	<b>\$7,499</b>



### Stone Creek Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>485</b>
------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,006,783	\$4,138
Classified Salaries	266,186	549
Benefits	794,100	1,637
Site Operations/Utilities	97,522	201
LCFF Base	92,307	190
LCFF Supplemental	205,036	423
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,461,934</b>	<b>\$7,138</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$60,180	\$124
Lottery Instructional Materials	4,850	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$65,030</b>	<b>\$134</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,526,964</b>	<b>\$7,272</b>



### Stonegate Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>1,029</b>
--------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,168,996	\$4,052
Classified Salaries	366,670	356
Benefits	1,552,796	1,509
Site Operations/Utilities	198,033	192
LCFF Base	252,809	246
LCFF Supplemental	66,777	65
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,606,081</b>	<b>\$6,420</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$124,214	\$121
Lottery Instructional Materials	10,290	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$134,504</b>	<b>\$131</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,740,585</b>	<b>\$6,551</b>



### Turtle Rock Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>899</b>
------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,643,134	\$4,052
Classified Salaries	337,666	376
Benefits	1,377,037	1,532
Site Operations/Utilities	101,902	113
LCFF Base	181,554	202
LCFF Supplemental	67,454	75
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,708,747</b>	<b>\$6,350</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$143,477	\$160
Art and Music in Schools / Prop 28	114,868	128
Lottery Instructional Materials	8,990	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$267,335</b>	<b>\$10</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,976,082</b>	<b>\$6,360</b>



### University Park Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>495</b>
------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,208,773	\$4,462
Classified Salaries	297,062	600
Benefits	878,597	1,775
Site Operations/Utilities	127,551	258
LCFF Base	97,129	196
LCFF Supplemental	266,689	539
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,875,801</b>	<b>\$7,830</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$121,737	\$246
Art and Music in Schools / Prop 28	67,873	137
Lottery Instructional Materials	4,950	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$194,560</b>	<b>\$393</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,070,361</b>	<b>\$8,223</b>



# WESTPARK ELEMENTARY

## Westpark Elementary School

Enrollment (Oct. 2023 Enrollment)

863

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,588,276	\$4,158
Classified Salaries	311,620	361
Benefits	1,342,635	1,556
Site Operations/Utilities	152,314	176
LCFF Base	159,302	185
LCFF Supplemental	65,408	76
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,619,555</b>	<b>\$6,512</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$165,940	\$192
Art and Music in Schools / Prop 28	113,321	131
Lottery Instructional Materials	8,630	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$287,891</b>	<b>\$334</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,907,446</b>	<b>\$6,845</b>



### Woodbury Elementary School

**Enrollment** (Oct. 2023 Enrollment)

<b>1,089</b>
--------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,043,037	\$3,713
Classified Salaries	393,417	361
Benefits	1,612,910	1,481
Site Operations/Utilities	177,444	163
LCFF Base	212,040	195
LCFF Supplemental	81,966	75
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,520,814</b>	<b>\$5,988</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$134,530	\$124
Lottery Instructional Materials	10,890	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$145,420</b>	<b>\$134</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,666,234</b>	<b>\$6,121</b>





**Beacon Park K-8 School**

**Enrollment** (Oct. 2023 Enrollment)

**1,071**

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,415,698	\$4,123
Classified Salaries	438,888	410
Benefits	1,672,594	1,562
Site Operations/Utilities	223,835	209
LCFF Base	193,619	181
LCFF Supplemental	48,271	45
Counseling Program	161,444	151
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$7,154,349</b>	<b>\$6,680</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$130,032	\$121
Lottery Instructional Materials	10,710	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$140,742</b>	<b>\$131</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$7,295,091</b>	<b>\$6,811</b>



# CADENCE PARK K-8 SCHOOL

## Cadence Park K-8 School

**Enrollment** (Oct. 2023 Enrollment)

964

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,618,974	\$3,754
Classified Salaries	423,880	440
Benefits	1,455,228	1,510
Site Operations/Utilities	230,350	239
LCFF Base	172,635	179
LCFF Supplemental	56,306	58
Counseling Program	127,458	132
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,084,831</b>	<b>\$6,312</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$121,815	\$126
Lottery Instructional Materials	9,640	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$131,455</b>	<b>\$136</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,216,286</b>	<b>\$6,448</b>



# PLAZA VISTA

YEAR ROUND K-8 SCHOOL

## Plaza Vista K-8 School

Enrollment (Oct. 2023 Enrollment)

810

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,561,459	\$4,397
Classified Salaries	387,133	478
Benefits	1,388,685	1,714
Site Operations/Utilities	191,381	236
LCFF Base	143,569	177
LCFF Supplemental	69,260	86
Counseling	151,884	188
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,893,371</b>	<b>\$7,276</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$101,112	\$125
Lottery Instructional Materials	8,100	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$109,212</b>	<b>\$135</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,002,583</b>	<b>\$7,411</b>



# SOLIS PARK

## K-8 SCHOOL

### Solis Park K-8 School

**Enrollment** (Oct. 2023 Enrollment)

686

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,612,976	\$3,809
Classified Salaries	399,139	582
Benefits	1,126,128	1,642
Site Operations/Utilities	170,425	248
LCFF Base	126,631	185
LCFF Supplemental	258,278	376
Counseling	121,692	177
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,815,269</b>	<b>\$7,019</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$82,862	\$121
Lottery Instructional Materials	6,860	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$89,722</b>	<b>\$131</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,904,991</b>	<b>\$7,150</b>



Vista Verde at Turtle Ridge K-8 School

Enrollment (Oct. 2023 Enrollment)

798

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,623,490	\$4,541
Classified Salaries	393,306	493
Benefits	1,365,194	1,711
Site Operations/Utilities	225,473	283
LCFF Base	147,524	185
LCFF Supplemental	26,026	33
Counseling Program	156,133	196
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,937,146</b>	<b>\$7,244</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$94,297	\$118
Lottery Instructional Materials	7,980	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$102,277</b>	<b>\$128</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,039,423</b>	<b>\$7,373</b>



**Jeffrey Trail Middle School**

**Enrollment** (Oct. 2023 Enrollment) 1,118

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,487,578	\$4,014
Classified Salaries	478,470	428
Benefits	1,745,457	1,561
Site Operations/Utilities	218,980	196
LCFF Base	157,741	141
LCFF Supplemental	54,037	48
Counseling Program	371,244	332
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$7,513,507</b>	<b>\$6,720</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$140,871	\$126
Lottery Instructional Materials	11,180	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$152,051</b>	<b>\$136</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$7,665,558</b>	<b>\$6,856</b>



# LAKE SIDE

MIDDLE SCHOOL

## Lakeside Middle School

Enrollment (Oct. 2023 Enrollment)

652

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,885,296	\$4,425
Classified Salaries	333,616	512
Benefits	1,117,743	1,714
Site Operations/Utilities	166,178	255
LCFF Base	95,326	146
LCFF Supplemental	26,792	41
Counseling Program	187,567	288
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,812,518</b>	<b>\$7,381</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$102,898	\$158
Art and Music in Schools / Prop 28	83,183	128
Lottery Instructional Materials	6,520	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$192,601</b>	<b>\$295</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,005,119</b>	<b>\$7,677</b>



**Rancho San Joaquin Middle School**

**Enrollment** (Oct. 2023 Enrollment)

<b>878</b>
------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,675,498	\$4,186
Classified Salaries	319,939	364
Benefits	1,369,451	1,560
Site Operations/Utilities	226,411	258
LCFF Base	120,566	137
LCFF Supplemental	37,657	43
Counseling Program	268,585	306
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,018,107</b>	<b>\$6,854</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$144,201	\$164
Art and Music in Schools / Prop 28	112,626	128
Lottery Instructional Materials	8,780	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$265,607</b>	<b>\$303</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,283,714</b>	<b>\$7,157</b>





### Sierra Vista Middle School

**Enrollment** (Oct. 2023 Enrollment)

<b>1,188</b>
--------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,714,436	\$3,968
Classified Salaries	397,556	335
Benefits	1,765,657	1,486
Site Operations/Utilities	179,887	151
LCFF Base	163,417	138
LCFF Supplemental	44,009	37
Counseling Program	350,508	295
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$7,615,470</b>	<b>\$6,410</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$145,235	\$122
Lottery Instructional Materials	11,880	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$157,115</b>	<b>\$132</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$7,772,585</b>	<b>\$6,543</b>



### Southlake Middle School

**Enrollment** (Oct. 2023 Enrollment)

<b>668</b>
------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,774,612	\$4,154
Classified Salaries	391,932	587
Benefits	1,115,029	1,669
Site Operations/Utilities	161,959	242
LCFF Base	91,538	137
LCFF Supplemental	42,729	64
Counseling Program	230,479	345
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,808,278</b>	<b>\$7,198</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$168,115	\$252
Art and Music in Schools / Prop 28	92,008	138
Lottery Instructional Materials	6,680	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$266,803</b>	<b>\$399</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,075,081</b>	<b>\$7,597</b>



## Venado Middle School

**Enrollment** (Oct. 2023 Enrollment)

<b>553</b>
------------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,491,306	\$4,505
Classified Salaries	333,457	603
Benefits	1,026,332	1,856
Site Operations/Utilities	225,591	408
LCFF Base	75,641	137
LCFF Supplemental	25,724	47
Counseling Program	137,956	249
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,316,007</b>	<b>\$7,805</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$84,782	\$153
Art and Music in Schools / Prop 28	70,282	127
Lottery Instructional Materials	5,530	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$160,594</b>	<b>\$290</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,476,601</b>	<b>\$8,095</b>



# CREEKSIDE EDUCATION CENTER

## Creekside High School

Enrollment (Oct. 2023 Enrollment)

81
----

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$844,549	\$10,427
Classified Salaries	348,016	4,296
Benefits	451,663	5,576
Site Operations/Utilities	346,649	4,280
LCFF Base	14,216	176
LCFF Supplemental	5,528	68
Counseling Program	307,984	3,802
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$2,318,605</b>	<b>\$28,625</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$13,421	\$166
Lottery Instructional Materials	810	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$14,231</b>	<b>\$176</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$2,332,836</b>	<b>\$28,800</b>



## Irvine High School

**Enrollment** (Oct. 2023 Enrollment)

1,951
-------

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$7,658,597	\$3,925
Classified Salaries	1,306,413	670
Benefits	3,183,915	1,632
Site Operations/Utilities	620,662	318
Athletics Base Program	628,604	322
LCFF Base	367,995	189
LCFF Supplemental	79,567	41
Counseling Program	707,526	363
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$14,553,279</b>	<b>\$7,459</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$252,602	\$129
Lottery Instructional Materials	19,510	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$272,112</b>	<b>\$139</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$14,825,391</b>	<b>\$7,599</b>



**Northwood High School**

**Enrollment** (Oct. 2023 Enrollment)

<b>2,310</b>
--------------

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,112,193	\$3,945
Classified Salaries	1,275,347	552
Benefits	3,645,725	1,578
Site Operations/Utilities	519,800	225
Athletics Base Program	646,977	280
LCFF Base	435,434	188
LCFF Supplemental	73,205	32
Counseling Program	721,881	313
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$16,430,562</b>	<b>\$7,113</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$290,704	\$126
Lottery Instructional Materials	23,100	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$313,804</b>	<b>\$136</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$16,744,366</b>	<b>\$7,249</b>



## Portola High School

**Enrollment** (Oct. 2023 Enrollment)

2,503

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,118,897	\$3,643
Classified Salaries	1,518,368	607
Benefits	3,878,189	1,549
Site Operations/Utilities	647,664	259
Athletics Base Program	632,494	253
LCFF Base	471,689	188
LCFF Supplemental	81,409	33
Counseling Program	887,417	355
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$17,236,127</b>	<b>\$6,886</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$312,266	\$125
Lottery Instructional Materials	25,030	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$337,296</b>	<b>\$135</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$17,573,423</b>	<b>\$7,021</b>



**University High School**

**Enrollment** (Oct. 2023 Enrollment) 2,226

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,160,246	\$4,115
Classified Salaries	1,234,373	555
Benefits	3,647,114	1,638
Site Operations/Utilities	458,985	206
Athletics Base Program	623,604	280
LCFF Base	419,654	189
LCFF Supplemental	74,683	34
Counseling Program	731,756	329
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$16,350,415</b>	<b>\$7,345</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$284,324	\$128
Lottery Instructional Materials	22,260	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$306,584</b>	<b>\$138</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$16,656,999</b>	<b>\$7,483</b>





**Woodbridge High School**

**Enrollment** (Oct. 2023 Enrollment) 2,224

	<b>2024-25 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,137,367	\$4,109
Classified Salaries	1,367,188	615
Benefits	3,709,708	1,668
Site Operations/Utilities	661,567	297
Athletics Base Program	642,476	289
LCFF Base	419,278	189
LCFF Supplemental	81,045	36
Counseling Program	802,224	361
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$16,820,853</b>	<b>\$7,563</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$289,513	\$130
Lottery Instructional Materials	22,240	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$311,753</b>	<b>\$140</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$17,132,606</b>	<b>\$7,704</b>



Irvine Virtual Academy

Enrollment (Oct. 2023 Enrollment)

101

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$758,709	\$7,512
Classified Salaries	56,870	563
Benefits	261,837	2,592
Site Operations/Utilities	0	0
LCFF Base	19,097	189
LCFF Supplemental	2,421	24
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$1,098,934</b>	<b>\$10,881</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$22,463	\$222
Art and Music in Schools / Prop 28	13,592	135
Lottery Instructional Materials	1,010	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$37,065</b>	<b>\$367</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$1,135,999</b>	<b>\$11,248</b>



### San Joaquin HS

**Enrollment** (Oct. 2023 Enrollment)

111

	2024-25 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$1,453,372	\$13,093
Classified Salaries	102,096	920
Benefits	528,659	4,763
LCFF Base	118,725	1,070
LCFF Supplemental	1,483	13
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$2,204,335</b>	<b>\$19,859</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$15,167	\$137
Lottery Instructional Materials	1,110	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$16,277</b>	<b>\$147</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$2,220,612</b>	<b>\$20,006</b>

*VIII. Multi-Year Projections  
Placeholder*

Irvine Unified School District 2024-25 Budget General Fund					
DESCRIPTION	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>A. REVENUES</b>					
LCFF Sources	\$ 384,039,242	\$ 432,340,568	\$ 436,727,404	\$ 453,798,045	\$ 470,454,486
Federal Revenues	31,468,407	22,415,721	15,146,359	15,146,359	15,146,359
Other State Revenues	130,457,309	88,598,718	91,667,970	91,923,127	93,647,957
Other Local Revenue	44,987,068	52,047,616	37,911,154	37,589,202	37,808,835
TOTAL REVENUES	\$ 590,952,026	\$ 595,402,623	\$ 581,452,887	\$ 598,456,733	\$ 617,057,637
<b>B. EXPENDITURES</b>					
Certificated Salaries	\$ 221,829,980	\$ 244,849,043	\$ 251,329,574	\$ 249,701,799	\$ 246,501,451
Classified Salaries	80,837,843	89,900,578	101,033,574	104,198,658	104,251,611
Employee Benefits	128,410,053	140,967,368	147,773,655	148,742,168	148,226,782
Books and Supplies	20,587,015	24,916,116	41,066,056	39,339,023	24,934,846
Services, Other Oper. Exps	50,458,545	66,034,030	53,367,868	53,241,721	54,596,292
Capital Outlay	1,823,634	1,863,182	484,873	484,873	484,873
Other Outgo	3,211,982	3,437,878	3,645,000	3,683,090	3,724,303
Direct Support/Indirect Costs	(255,502)	(323,349)	(345,734)	(345,734)	(345,734)
TOTAL EXPENDITURES	\$ 506,903,551	\$ 571,644,846	\$ 598,354,866	\$ 599,045,598	\$ 582,374,424
<b>C. EXCESS (DEFICIENCY)</b>	\$ 84,048,476	\$ 23,757,777	\$ (16,901,979)	\$ (588,865)	\$ 34,683,213

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

Irvine Unified School District 2024-25 Budget General Fund					
DESCRIPTION	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>D. OTHER SOURCES/USES</b>					
Interfund Transfers In	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	21,320,177	24,507,779	15,743,527	16,235,002	16,800,199
Other Sources	127,073	127,073	0	0	0
Other Uses	0	0	0	0	0
Contributions	0	0	0	0	0
Total Other Sources/Uses	\$ (21,193,104)	\$ (24,380,706)	\$ (15,493,527)	\$ (15,985,002)	\$ (16,550,199)
<b>E. NET INCREASE (DECREASE)</b>	<b>62,855,372</b>	<b>(622,929)</b>	<b>(32,395,506)</b>	<b>(16,573,867)</b>	<b>18,133,014</b>
<b>F. FUND BALANCE</b>					
Beginning Balance, July 1,	\$ 93,378,810	\$ 156,234,182	\$ 155,611,254	\$ 123,215,748	\$ 106,641,881
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	93,378,810	156,234,182	155,611,254	123,215,748	106,641,881
Ending Balance, June 30,	<u>\$ 156,234,182</u>	<u>\$ 155,611,254</u>	<u>\$ 123,215,748</u>	<u>\$ 106,641,881</u>	<u>\$ 124,774,895</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	150,000	150,000	150,000	150,000	150,000
Stores	201,387	185,599	200,000	200,000	200,000
Prepaid Expenses	664,984	113,029	0	0	0
Economic Uncertainties	10,565,000	11,923,053	12,282,000	12,305,613	11,983,493
%	2.00%	2.00%	2.00%	2.00%	2.00%
Restricted Ending Fund Balance	106,640,715	107,909,891	75,749,209	50,304,338	51,793,545
Board Assigned/Unassigned	38,012,096	35,329,681	34,834,538	43,681,929	60,647,856

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

Irvine Unified School District 2024-25 Budget Unrestricted					
DESCRIPTION	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>A. REVENUES</b>					
LCFF Sources	\$ 384,039,242	\$ 430,533,706	\$ 436,727,404	\$ 453,798,045	\$ 470,454,486
Federal Revenues	0	0	0	0	0
Other State Revenues	11,907,221	13,010,025	12,027,022	12,213,245	12,435,092
Other Local Revenue	15,555,543	21,523,230	18,283,104	17,961,152	18,180,785
TOTAL REVENUES	\$ 411,502,006	\$ 465,066,961	\$ 467,037,530	\$ 483,972,442	\$ 501,070,363
<b>B. EXPENDITURES</b>					
Certificated Salaries	167,650,483	183,414,745	186,397,993	189,102,652	192,166,549
Classified Salaries	46,460,541	51,083,553	52,941,546	53,980,600	55,040,138
Employee Benefits	76,992,421	83,895,292	86,698,132	88,017,579	89,368,163
Books and Supplies	8,583,131	7,817,123	7,641,263	7,641,263	7,641,262
Services, Other Oper. Exps	24,759,966	25,949,980	28,018,184	28,417,757	29,407,072
Capital Outlay	312,296	385,552	50,000	50,000	50,000
Other Outgo	1,900,312	1,964,702	2,035,000	2,073,090	2,114,303
Direct Support/Indirect Costs	(2,821,089)	(3,519,167)	(4,207,169)	(4,112,041)	(4,226,655)
TOTAL EXPENDITURES	\$ 323,838,060	\$ 350,991,780	\$ 359,574,949	\$ 365,170,899	\$ 371,560,832
<b>C. EXCESS (DEFICIENCY)</b>	\$ 87,663,946	\$ 114,075,180	\$ 107,462,581	\$ 118,801,543	\$ 129,509,531

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

Irvine Unified School District 2024-25 Budget Unrestricted					
DESCRIPTION	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected
<u>D. OTHER SOURCES/USES</u>					
Interfund Transfers In	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	7,922,379	7,944,765	4,493,527	4,985,002	5,550,199
Other Sources	127,073	127,073	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	(78,441,038)	(108,149,593)	(103,453,878)	(105,195,537)	(107,565,525)
Total Other Sources/Uses	\$ (86,236,344)	\$ (115,967,285)	\$ (107,697,405)	\$ (109,930,539)	\$ (112,865,724)
<u>E. NET INCREASE (DECREASE)</u>	1,427,602	(1,892,104)	(234,824)	8,871,004	16,643,807
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	48,165,865	49,593,467	47,701,362	47,466,538	56,337,542
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	48,165,865	49,593,467	47,701,362	47,466,538	56,337,542
Ending Balance, June 30,	<u>\$ 49,593,467</u>	<u>\$ 47,701,362</u>	<u>\$ 47,466,538</u>	<u>\$ 56,337,542</u>	<u>\$ 72,981,349</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	150,000	150,000	150,000	150,000	150,000
Stores	201,387	185,599	200,000	200,000	200,000
Prepaid Expenses	664,984	113,029	0	0	0
Economic Uncertainties	10,565,000	11,923,053	12,282,000	12,305,613	11,983,493
Board Assigned/Unassigned	38,012,096	35,329,681	34,834,538	43,681,929	60,647,856

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.



Irvine Unified School District 2024-25 Budget Restricted					
DESCRIPTION	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>A. REVENUES</b>					
LCFF Sources	\$ -	\$ 1,806,862	\$ -	\$ -	\$ -
Federal Revenues	31,468,407	22,415,721	15,146,359	15,146,359	15,146,359
Other State Revenues	118,550,088	75,588,693	79,640,948	79,709,882	81,212,865
Other Local Revenue	29,431,525	30,524,386	19,628,050	19,628,050	19,628,050
TOTAL REVENUES	\$ 179,450,020	\$ 130,335,663	\$ 114,415,357	\$ 114,484,291	\$ 115,987,274
<b>B. EXPENDITURES</b>					
Certificated Salaries	54,179,497	61,434,299	64,931,581	60,599,147	54,334,902
Classified Salaries	34,377,302	38,817,025	48,092,028	50,218,058	49,211,474
Employee Benefits	51,417,632	57,072,076	61,075,523	60,724,590	58,858,618
Books and Supplies	12,003,884	17,098,993	33,424,793	31,697,760	17,293,584
Services, Other Oper. Exps	25,698,580	40,084,050	25,349,684	24,823,964	25,189,221
Capital Outlay	1,511,338	1,477,630	434,873	434,873	434,873
Other Outgo	1,311,670	1,473,176	1,610,000	1,610,000	1,610,000
Direct Support/Indirect Costs	2,565,588	3,195,818	3,861,435	3,766,307	3,880,921
TOTAL EXPENDITURES	\$ 183,065,491	\$ 220,653,065.76	\$ 238,779,917	\$ 233,874,699	\$ 210,813,592
<b>C. EXCESS (DEFICIENCY)</b>	\$ (3,615,471)	\$ (90,317,403)	\$ (124,364,560)	\$ (119,390,408)	\$ (94,826,318)

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

Irvine Unified School District 2024-25 Budget Restricted					
DESCRIPTION	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected
<u>D. OTHER SOURCES/USES</u>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	13,397,798	16,563,014	11,250,000	11,250,000	11,250,000
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	78,441,038	108,149,593	103,453,878	105,195,537	107,565,525
Total Other Sources/Uses	\$ 65,043,241	\$ 91,586,579	\$ 92,203,878	\$ 93,945,537	\$ 96,315,525
<u>E. NET INCREASE (DECREASE)</u>	61,427,770	1,269,176	(32,160,682)	(25,444,871)	1,489,207
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	45,212,946	106,640,715	107,909,891	75,749,209	50,304,338
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	45,212,946	106,640,715	107,909,891	75,749,209	50,304,338
Ending Balance, June 30,	<u>\$ 106,640,715</u>	<u>\$ 107,909,891</u>	<u>\$ 75,749,209</u>	<u>\$ 50,304,338</u>	<u>\$ 51,793,545</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

*IX. Other Funds  
Placeholder*

# Other 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 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 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b><u>A. REVENUES</u></b>						
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	6,228,777	6,228,777	0	5,656,445	5,656,445
<b>TOTAL REVENUES</b>	<b>0</b>	<b>6,228,777</b>	<b>6,228,777</b>	<b>0</b>	<b>5,656,445</b>	<b>5,656,445</b>
<b><u>B. EXPENDITURES</u></b>						
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	1,614,298	1,614,298	0	1,278,380	1,278,380
Services, Other Oper. Exps	0	4,636,516	4,636,516	0	4,114,912	4,114,912
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>6,250,814</b>	<b>6,250,814</b>	<b>0</b>	<b>5,393,292</b>	<b>5,393,292</b>
<b><u>C. EXCESS (DEFICIENCY)</u></b>	<b>0</b>	<b>(22,037)</b>	<b>(22,037)</b>	<b>0</b>	<b>263,153</b>	<b>263,153</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	(22,037)	(22,037)	0	263,153	263,153
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	3,587,595	3,587,595	0	3,565,558	3,565,558
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,587,595	3,587,595	0	3,565,558	3,565,558
Ending Balance, June 30,	<u>0</u>	<u>3,565,558</u>	<u>3,565,558</u>	<u>0</u>	<u>3,828,711</u>	<u>3,828,711</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	615,505	615,505	0	567,110	567,110
Other Local Revenues	0	21,077	21,077	0	17,000	17,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>636,582</b>	<b>636,582</b>	<b>0</b>	<b>584,110</b>	<b>584,110</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	224,863	224,863	0	240,000	240,000
Classified Salaries	0	92,007	92,007	0	92,525	92,525
Employee Benefits	0	96,229	96,229	0	103,693	103,693
Books and Supplies	0	200,909	200,909	0	123,592	123,592
Services, Other Oper. Exps	0	245,720	245,720	0	7,300	7,300
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	26,823	26,823	0	17,000	17,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>886,550</b>	<b>886,550</b>	<b>0</b>	<b>584,110</b>	<b>584,110</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(249,968)</b>	<b>(249,968)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.



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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	(249,968)	(249,968)	0	0	0
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	498,188	498,188	0	248,220	248,220
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	498,188	498,188	0	248,220	248,220
Ending Balance, June 30,	<u>0</u>	<u>248,220</u>	<u>248,220</u>	<u>0</u>	<u>248,220</u>	<u>248,220</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	15,766	15,766	0	16,000	16,000
Other State Revenues	0	2,458,961	2,458,961	0	1,584,543	1,584,543
Other Local Revenues	0	402,863	402,863	0	400,000	400,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>2,877,590</b>	<b>2,877,590</b>	<b>0</b>	<b>2,000,543</b>	<b>2,000,543</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	132,672	132,672	0	108,522	108,522
Classified Salaries	0	994,653	994,653	0	1,144,216	1,144,216
Employee Benefits	0	506,498	506,498	0	582,244	582,244
Books and Supplies	0	200,316	200,316	0	1,256,554	1,256,554
Services, Other Oper. Exps	0	72,140	72,140	0	15,400	15,400
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	44,758	44,758	0	50,184	50,184
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,951,037</b>	<b>1,951,037</b>	<b>0</b>	<b>3,157,120</b>	<b>3,157,120</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>926,553</b>	<b>926,553</b>	<b>0</b>	<b>(1,156,577)</b>	<b>(1,156,577)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	926,553	926,553	0	(1,156,577)	(1,156,577)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	776,226	776,226	0	1,702,779	1,702,779
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	776,226	776,226	0	1,702,779	1,702,779
Ending Balance, June 30,	<u>0</u>	<u>1,702,779</u>	<u>1,702,779</u>	<u>0</u>	<u>546,202</u>	<u>546,202</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	8,206,687	8,206,687	0	6,212,985	6,212,985
Other State Revenues	0	17,662,925	17,662,925	0	17,366,122	17,366,122
Other Local Revenues	0	1,810,672	1,810,672	0	1,846,165	1,846,165
<b>TOTAL REVENUES</b>	<b>0</b>	<b>27,680,284</b>	<b>27,680,284</b>	<b>0</b>	<b>25,425,272</b>	<b>25,425,272</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	4,861,647	4,861,647	0	4,894,564.00	4,894,564
Employee Benefits	0	2,287,073	2,287,073	0	2,325,558.00	2,325,558
Books and Supplies	0	9,159,048	9,159,048	0	8,518,369.00	8,518,369
Services, Other Oper. Exps	0	228,881	228,881	0	174,675.00	174,675
Capital Outlay	0	910,225	910,225	0	3,683,154.00	3,683,154
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	251,768	251,768	0	278,550	278,550
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>17,698,642</b>	<b>17,698,642</b>	<b>0</b>	<b>19,874,870</b>	<b>19,874,870</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>9,981,642</b>	<b>9,981,642</b>	<b>0</b>	<b>5,550,402</b>	<b>5,550,402</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	9,981,642	9,981,642	0	5,550,402	5,550,402
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	19,930,518	19,930,518	0	29,912,160	29,912,160
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	19,930,518	19,930,518	0	29,912,160	29,912,160
Ending Balance, June 30,	<u>0</u>	<u>29,912,160</u>	<u>29,912,160</u>	<u>0</u>	<u>35,462,562</u>	<u>35,462,562</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	84,526	84,526	0	84,000	84,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>84,526</b>	<b>84,526</b>	<b>0</b>	<b>84,000</b>	<b>84,000</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	1,088,518	1,088,518	0	3,134,998.00	3,134,998
Capital Outlay	0	2,027,775	2,027,775	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>3,116,293</b>	<b>3,116,293</b>	<b>0</b>	<b>3,134,998</b>	<b>3,134,998</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(3,031,767)</b>	<b>(3,031,767)</b>	<b>0</b>	<b>(3,050,998)</b>	<b>(3,050,998)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	0	4,450,000	4,450,000	0	750,000	750,000
Interfund Trfs Out	0	(1,500,000)	(1,500,000)	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	2,950,000	2,950,000	0	750,000	750,000
<b>E. NET INCREASE (DECREASE)</b>	0	(81,767)	(81,767)	0	(2,300,998)	(2,300,998)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	1,576,754	1,576,754	0	1,494,987	1,494,987
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,576,754	1,576,754	0	1,494,987	1,494,987
Ending Balance, June 30,	<u>0</u>	<u>1,494,987</u>	<u>1,494,987</u>	<u>0</u>	<u>(806,011)</u>	<u>(806,011)</u>

*Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	2,984,647	2,984,647	0	2,797,316	2,797,316
<b>TOTAL REVENUES</b>	<b>0</b>	<b>2,984,647</b>	<b>2,984,647</b>	<b>0</b>	<b>2,797,316</b>	<b>2,797,316</b>
<b>B. EXPENDITURES</b>						
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	1,168	1,168	0	1,456	1,456
Services, Other Oper. Exps	0	350,589	350,589	0	183,466	183,466
Capital Outlay	0	44,135,154	44,135,154	0	30,473,281	30,473,281
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>44,486,912</b>	<b>44,486,912</b>	<b>0</b>	<b>30,658,203</b>	<b>30,658,203</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(41,502,265)</b>	<b>(41,502,265)</b>	<b>0</b>	<b>(27,860,887)</b>	<b>(27,860,887)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.



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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	0	44,339,347	44,339,347	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	76,130,575	76,130,575	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	120,469,922	120,469,922	0	0	0
<b>E. NET INCREASE (DECREASE)</b>	0	78,967,657	78,967,657	0	(27,860,887)	(27,860,887)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	7,373,698	7,373,698	0	86,341,355	86,341,355
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	7,373,698	7,373,698	0	86,341,355	86,341,355
Ending Balance, June 30,	<u>0</u>	<u>86,341,355</u>	<u>86,341,355</u>	<u>0</u>	<u>58,480,468</u>	<u>58,480,468</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	1,172,893	1,172,893	0	1,087,878	1,087,878
<b>TOTAL REVENUES</b>	<b>0</b>	<b>1,172,893</b>	<b>1,172,893</b>	<b>0</b>	<b>1,087,878</b>	<b>1,087,878</b>
<b>B. EXPENDITURES</b>						
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	121,996	121,996	0	15,000	15,000
Services, Other Oper. Exps	0	255,921	255,921	0	236,348	236,348
Capital Outlay	0	964,869	964,869	0	2,218,225	2,218,225
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,342,787</b>	<b>1,342,787</b>	<b>0</b>	<b>2,469,573</b>	<b>2,469,573</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(169,894)</b>	<b>(169,894)</b>	<b>0</b>	<b>(1,381,695)</b>	<b>(1,381,695)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	(169,894)	(169,894)	0	(1,381,695)	(1,381,695)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	11,305,759	11,305,759	0	11,135,865	11,135,865
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	11,305,759	11,305,759	0	11,135,865	11,135,865
Ending Balance, June 30,	<u>0</u>	<u>11,135,865</u>	<u>11,135,865</u>	<u>0</u>	<u>9,754,170</u>	<u>9,754,170</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	54,168,310	54,168,310	0	0	0
Other Local Revenues	0	13,352,108	13,352,108	0	11,798,771	11,798,771
<b>TOTAL REVENUES</b>	<b>0</b>	<b>67,520,418</b>	<b>67,520,418</b>	<b>0</b>	<b>11,798,771</b>	<b>11,798,771</b>
<b>B. EXPENDITURES</b>						
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	53,154,252	53,154,252	0	34,000	34,000
Capital Outlay	0	15,548,737	15,548,737	0	48,666,095	48,666,095
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>68,702,989</b>	<b>68,702,989</b>	<b>0</b>	<b>48,700,095</b>	<b>48,700,095</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(1,182,571)</b>	<b>(1,182,571)</b>	<b>0</b>	<b>(36,901,324)</b>	<b>(36,901,324)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	0	8,051,054	8,051,054	0	9,000,000	9,000,000
Interfund Trfs Out	0	(39,969,922)	(39,969,922)	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	(31,918,868)	(31,918,868)	0	9,000,000	9,000,000
<b>E. NET INCREASE (DECREASE)</b>	0	(33,101,439)	(33,101,439)	0	(27,901,324)	(27,901,324)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	298,427,904	298,427,904	0	265,326,465	265,326,465
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	298,427,904	298,427,904	0	265,326,465	265,326,465
Ending Balance, June 30,	<u>0</u>	<u>265,326,465</u>	<u>265,326,465</u>	<u>0</u>	<u>237,425,141</u>	<u>237,425,141</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	3,680,938	3,680,938	0	1,804,739	1,804,739
<b>TOTAL REVENUES</b>	<b>0</b>	<b>3,680,938</b>	<b>3,680,938</b>	<b>0</b>	<b>1,804,739</b>	<b>1,804,739</b>
<b>B. EXPENDITURES</b>						
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	121,180	121,180	0	52,234	52,234
Services, Other Oper. Exps	0	861,326	861,326	0	177,000	177,000
Capital Outlay	0	3,455,748	3,455,748	0	4,930,724	4,930,724
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>4,438,253</b>	<b>4,438,253</b>	<b>0</b>	<b>5,159,958</b>	<b>5,159,958</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(757,316)</b>	<b>(757,316)</b>	<b>0</b>	<b>(3,355,219)</b>	<b>(3,355,219)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b><u>D. OTHER SOURCES/USES</u></b>						
Interfund Transfers In	0	18,213,014	18,213,014	0	11,100,000	11,100,000
Interfund Trfs Out	0	(4,369,425)	(4,369,425)	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	13,843,589	13,843,589	0	11,100,000	11,100,000
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	13,086,273	13,086,273	0	7,744,781	7,744,781
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	43,647,660	43,647,660	0	56,733,933	56,733,933
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	43,647,660	43,647,660	0	56,733,933	56,733,933
Ending Balance, June 30,	<u>0</u>	<u>56,733,933</u>	<u>56,733,933</u>	<u>0</u>	<u>64,478,714</u>	<u>64,478,714</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	5,421,502	5,421,502	0	5,509,142	5,509,142
<b>TOTAL REVENUES</b>	<b>0</b>	<b>5,421,502</b>	<b>5,421,502</b>	<b>0</b>	<b>5,509,142</b>	<b>5,509,142</b>
<b>B. EXPENDITURES</b>						
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	685,681	685,681	0	67,102	67,102
Services, Other Oper. Exps	0	3,892,788	3,892,788	0	5,434,888	5,434,888
Capital Outlay	0	362,272	362,272	0	187,104	187,104
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>4,940,740</b>	<b>4,940,740</b>	<b>0</b>	<b>5,689,094</b>	<b>5,689,094</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>480,762</b>	<b>480,762</b>	<b>0</b>	<b>(179,952)</b>	<b>(179,952)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.



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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	(8,051,054)	(8,051,054)	0	(9,000,000)	(9,000,000)
Other Sources	0	10,057,902	10,057,902	0	10,138,135	10,138,135
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	2,006,848	2,006,848	0	1,138,135	1,138,135
<b>E. NET INCREASE (DECREASE)</b>	0	2,487,609	2,487,609	0	958,183	958,183
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	115,359,205	115,359,205	0	117,846,815	117,846,815
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	115,359,205	115,359,205	0	117,846,815	117,846,815
Ending Balance, June 30,	<u>0</u>	<u>117,846,815</u>	<u>117,846,815</u>	<u>0</u>	<u>118,804,998</u>	<u>118,804,998</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	35,343	35,343	0	0	0
Other Local Revenues	0	9,414,120	9,414,120	0	10,141,225	10,141,225
<b>TOTAL REVENUES</b>	<b>0</b>	<b>9,449,463</b>	<b>9,449,463</b>	<b>0</b>	<b>10,141,225</b>	<b>10,141,225</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	10,036,752	10,036,752	0	12,143,988	12,143,988
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>10,036,752</b>	<b>10,036,752</b>	<b>0</b>	<b>12,143,988</b>	<b>12,143,988</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(587,289)</b>	<b>(587,289)</b>	<b>0</b>	<b>(2,002,763)</b>	<b>(2,002,763)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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	3,349,482	3,349,482	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	3,349,482	3,349,482	0	0	0
<b>E. NET INCREASE (DECREASE)</b>	0	2,762,193	2,762,193	0	(2,002,763)	(2,002,763)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	6,825,513	6,825,513	0	9,608,644	9,608,644
Audit Adjustments/Restatements	0	20,938	20,938	0	0	0
Net Beginning Balance	0	6,846,451	6,846,451	0	9,608,644	9,608,644
Ending Balance, June 30,	<u>0</u>	<u>9,608,644</u>	<u>9,608,644</u>	<u>0</u>	<u>7,605,881</u>	<u>7,605,881</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	40,606,009	40,606,009	0	41,410,372	41,410,372
<b>TOTAL REVENUES</b>	<b>0</b>	<b>40,606,009</b>	<b>40,606,009</b>	<b>0</b>	<b>41,410,372</b>	<b>41,410,372</b>
<b>B. EXPENDITURES</b>						
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	31,392,331	31,392,331	0	31,455,781	31,455,781
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>31,392,331</b>	<b>31,392,331</b>	<b>0</b>	<b>31,455,781</b>	<b>31,455,781</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>9,213,678</b>	<b>9,213,678</b>	<b>0</b>	<b>9,954,591</b>	<b>9,954,591</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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	(9,138,902)	(9,138,902)	0	(10,006,050)	(10,006,050)
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(9,138,902)	(9,138,902)	0	(10,006,050)	(10,006,050)
<b>E. NET INCREASE (DECREASE)</b>	0	74,776	74,776	0	(51,459)	(51,459)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	212,202	212,202	0	286,978	286,978
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	212,202	212,202	0	286,978	286,978
Ending Balance, June 30,	<u>0</u>	<u>286,978</u>	<u>286,978</u>	<u>0</u>	<u>235,519</u>	<u>235,519</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	4,510,004	4,510,004	0	4,550,000	4,550,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>4,510,004</b>	<b>4,510,004</b>	<b>0</b>	<b>4,550,000</b>	<b>4,550,000</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	121,208	121,208	0	123,450	123,450
Employee Benefits	0	56,293	56,293	0	58,832	58,832
Books and Supplies	0	3,743	3,743	0	11,100	11,100
Services, Other Oper. Exps	0	3,731,604	3,731,604	0	2,606,070	2,606,070
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>3,912,849</b>	<b>3,912,849</b>	<b>0</b>	<b>2,799,452</b>	<b>2,799,452</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>597,155</b>	<b>597,155</b>	<b>0</b>	<b>1,750,548</b>	<b>1,750,548</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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)
<b>E. NET INCREASE (DECREASE)</b>	0	597,155	597,155	0	1,500,548	1,500,548
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	33,408,982	33,408,982	0	34,006,136	34,006,136
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	33,408,982	33,408,982	0	34,006,136	34,006,136
Ending Balance, June 30,	<u>0</u>	<u>34,006,136</u>	<u>34,006,136</u>	<u>0</u>	<u>35,506,684</u>	<u>35,506,684</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	48,561,128	48,561,128	0	46,877,866	46,877,866
<b>TOTAL REVENUES</b>	<b>0</b>	<b>48,561,128</b>	<b>48,561,128</b>	<b>0</b>	<b>46,877,866</b>	<b>46,877,866</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	3,187	3,187	0	5,000	5,000
Classified Salaries	0	174,542	174,542	0	188,565	188,565
Employee Benefits	0	73,250	73,250	0	77,524	77,524
Books and Supplies	0	53,049	53,049	0	50,572	50,572
Services, Other Oper. Exps	0	43,997,350	43,997,350	0	45,503,687	45,503,687
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>44,301,377</b>	<b>44,301,377</b>	<b>0</b>	<b>45,825,348</b>	<b>45,825,348</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>4,259,751</b>	<b>4,259,751</b>	<b>0</b>	<b>1,052,518</b>	<b>1,052,518</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.



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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	4,259,751	4,259,751	0	1,052,518	1,052,518
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	16,278,417	16,278,417	0	20,538,169	20,538,169
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	16,278,417	16,278,417	0	20,538,169	20,538,169
Ending Balance, June 30,	<u>0</u>	<u>20,538,169</u>	<u>20,538,169</u>	<u>0</u>	<u>21,590,687</u>	<u>21,590,687</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	224,692	224,692	0	204,000	204,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>224,692</b>	<b>224,692</b>	<b>0</b>	<b>204,000</b>	<b>204,000</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	1,636	1,636	0	1,200	1,200
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,636</b>	<b>1,636</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>223,056</b>	<b>223,056</b>	<b>0</b>	<b>202,800</b>	<b>202,800</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	223,056	223,056	0	202,800	202,800
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	4,659,704	4,659,704	0	4,882,760	4,882,760
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,659,704	4,659,704	0	4,882,760	4,882,760
Ending Balance, June 30,	<u>0</u>	<u>4,882,760</u>	<u>4,882,760</u>	<u>0</u>	<u>5,085,560</u>	<u>5,085,560</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	20,989	20,989	0	22,000	22,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>20,989</b>	<b>20,989</b>	<b>0</b>	<b>22,000</b>	<b>22,000</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	74,755	74,755	0	74,448	74,448
Employee Benefits	0	30,917	30,917	0	32,176	32,176
Books and Supplies	0	483	483	0	75,450	75,450
Services, Other Oper. Exps	0	3,316,275	3,316,275	0	3,733,453	3,733,453
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>3,422,430</b>	<b>3,422,430</b>	<b>0</b>	<b>3,915,527</b>	<b>3,915,527</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(3,401,441)</b>	<b>(3,401,441)</b>	<b>0</b>	<b>(3,893,527)</b>	<b>(3,893,527)</b>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2023-24			2024-25 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	0	3,344,765	3,344,765	0	3,893,527	3,893,527
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	3,344,765	3,344,765	0	3,893,527	3,893,527
<b>E. NET INCREASE (DECREASE)</b>	0	(56,675)	(56,675)	0	0	0
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	56,675	56,675	0	0	0
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	56,675	56,675	0	0	0
Ending Balance, June 30,	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Reflects information as of the 2023-24 Unaudited Actuals and the 2024-25 Adopted Budget.

*X. Appendices  
Placeholder*

*Appendix A*  
*IUSD Fingertip Facts*  
*Placeholder*

# Irvine Unified School District

## Appendix A - Fingertip Facts

### 2023-24

Number of regular students (ADA) including NPS and COE	36,295	Number of students entering Kindergarten	2,023
Number of school sites	44	Number of students graduating from the 8 <sup>th</sup> grade	2,831
Number of elementary schools, including IVA Elementary	25	Number of students graduating from the 12 <sup>th</sup> grade	2,757
Number of K-8 schools	5		
Number of middle schools	6	Certificated (non-management) full-time equivalent (FTE) positions	1,872
Number of high schools, including continuation and independent study	7	Classified (non-management) FTE positions	1,448
Number of adult schools	1	Management, supervisor, and confidential FTE positions	305
		Average Classroom Teacher Compensation	\$142,525
Staff Allocations		Average district contribution for employee health and welfare benefits	\$13,245
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)	\$595.5	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$596.2	Grades 9-12	64,800
General Fund revenue per ADA	\$16,408	California State Lottery Income (in millions)	\$12.2
General Fund expenditures per ADA	\$16,425	Lottery income as a percentage of income	2.0%



**Appendix B**  
**Cycle of Budget Changes**  
**Placeholder**

## Appendix B

### School District Budgets are Not Static Documents

---

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

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

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

#### CYCLE OF BUDGET CHANGES

##### **Early July or August**

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

##### **Early August**

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

##### **Fall Months**

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

##### **Late Summer, Fall, or Winter**

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

##### **Early January**

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

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

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

**March**

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

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

Accurate school district budgeting is a never-ending process.



*Appendix C*  
*Budget Timelines & Decision Making*  
*Placeholder*

## Appendix C

### Budget Timelines and Decisionmaking Points

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

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

#### Budget Development Calendar

➤ *December*

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

➤ *January*

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

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

➤ *February/March*

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

➤ *April\**

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

➤ *May\**

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

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

➤ *June\**

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

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

➤ *July*

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

➤ *August\**

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

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

**Budget Monitoring Cycles**➤ *October*

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

➤ *January\**

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

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

➤ *March\**

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

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

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

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

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

➤ *December\**

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

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





*Appendix D*  
*Hist. Persp. on Budget Reduc. & Augmen.*  
*Placeholder*

*Appendix D*  
*A Historical Perspective on Budget Reductions & Augmentations*

---

Over the years, Irvine Unified School District has experienced severe budget reductions and augmentations at all levels.

**2002-2003**

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

**2003-2004**

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

**2004-2005**

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

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

**2005-2006**

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

**2006-2007**

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

## **Appendix D      A Historical Perspective on Budget Reductions & Augmentations**

---

- Increase clerical and administrative support
- Increase school instructional supplies

### **2007-2008**

- \$12.6 Million
  - Increase classes by an additional 2 students in Grades 4-12
  - Reduce allocations: Asst. Principal, Clerical, LAN admin, Health Clerks; per pupil allocation
  - Eliminate 3<sup>rd</sup> 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 1<sup>st</sup> – 3<sup>rd</sup> 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 1<sup>st</sup> – 3<sup>rd</sup> 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

### 2024-2025

- LCFF
  - \$6.2 Million in additional funding
- Increase in staffing to support the increase in enrollment
- LCAP Goal One: Create an engaging, inclusive school climate and a multi-tiered system of support to ensure personal and academic growth for all students
  - \$4.4 Million one-time, \$29.7 Million on-going
- LCAP Goal Two: Ensure all students attain proficiency in essential standards through the implementation of standards aligned, high quality instruction, assessment for learning, and instructional materials.
  - 8.0 Million one-time, \$8.6 Million on-going
- LCAP Goal Three: Identify and mitigate barriers which may limit student access and achievement, provide additional supports as needed, and ensure equity in allocation of resources.
  - \$3.3 Million one-time, \$218.7 Million on-going
- LCAP Goal Four: Provide strategic and systemic support for Foster Youth students to reduce chronic absenteeism rates and increase academic performance based on California Dashboard data in the areas of Chronic Absenteeism, English Language Arts and Mathematics over the course of the three-year LCAP cycle.
  - \$0.2 Million on-going

**Appendix E**  
**Glossary of Common Sch.Fin. Terms**  
**Placeholder**

---

*Appendix E*  
*Glossary of Common School Finance Terms*

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

**Implicit Price Deflator** See Cost-of-Living Adjustment.

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

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

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

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

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

**Maintenance Factor** See Proposition 98.

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Senate Bill (SB) 90**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Appendix F*  
*Other Resources*  
*Placeholder*

---

## Appendix F

### Other Resources: Understanding School District Budgets and School Finance

---

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

#### State Resources

##### California Budget & Policy Center (Budget Center)

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

<https://calbudgetcenter.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.

<https://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.

<https://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.

<https://edsources.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.

<https://www.ed-data.org>

##### 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.

<https://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”).

<https://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.

<https://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.

<https://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.

<https://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”).

<https://www.sscal.com>

**United States Department of Education**

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

<https://www.ed.gov>

