

# Irvine Unified School District

## ADOPTED BUDGET

### 2025-26



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**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 2025-26 budget document.

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  - Penny Larsen, Coordinator, Fiscal Support Services
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  - 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
  - Erick Richardson, 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
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  - California Association of School Business Officials (CASBO)
  - School Services of California (SSC)
  - Orange County Department of Education (OCDE)
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  - California Department of Education (CDE)
  - California Department of Finance (DOF)





## 2025-2026 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 marshalled its resources to support student achievement and prepare students for their futures. We have invested in student wellness because it remains a prerequisite to high achievement, and implemented the most current and evidence-based practices to meet the diverse and evolving needs of our student body. Through careful planning and feedback from key stakeholders, we continue the District's long-standing tradition of excellence and remain committed to maximizing our limited funds to benefit all of our more than 38,000 students.

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 the state, we are consistently recognized as one of the highest-performing school districts both statewide and nationally. Our successes are driven by the “US” at the center of IUSD—the exceptional leadership of the IUSD Board of Education, the strategic planning of our administrative team, thoughtful collaboration with our employees, engaged students, and strong partnerships with parents, guardians, and the community. These vital partnerships have enabled IUSD to remain fiscally sound while providing an exemplary learning environment that fulfills our promise to deliver the highest-quality educational experience we can envision.

A critical tool in aligning 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 to achieve them, and measure progress on academic achievement, school climate, and parent engagement. Through this interactive LCAP process—which incorporates stakeholder feedback, including input from the District's Annual Survey—the 2025–2026 budget reflects the unique needs of our students as we prepare them for college, career, and life beyond IUSD. We have also planned ahead strategically to sustain high-quality programs and services amid an ever-fluctuating state economy.

IUSD will continue to protect the public's investment in our students and in the many dedicated administrators, teachers, and staff who work tirelessly to prepare our children for successful futures. We are committed to being good stewards of our resources, directing revenue toward our most compelling needs, and making decisions based on what is best for all of our students. The data and information in this book provide a clear roadmap for fulfilling IUSD's vision.

Sincerely,

Cassie Parham  
Superintendent of Schools  
Irvine Unified School District

### BOARD OF EDUCATION

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





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*Tab Placeholder*

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*Reflects Information as of the 2024-25 Unaudited Actuals & the 2025-26 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

Strategic  
Alliances

3

4  
Enhance  
Learning

Maximize  
Budget

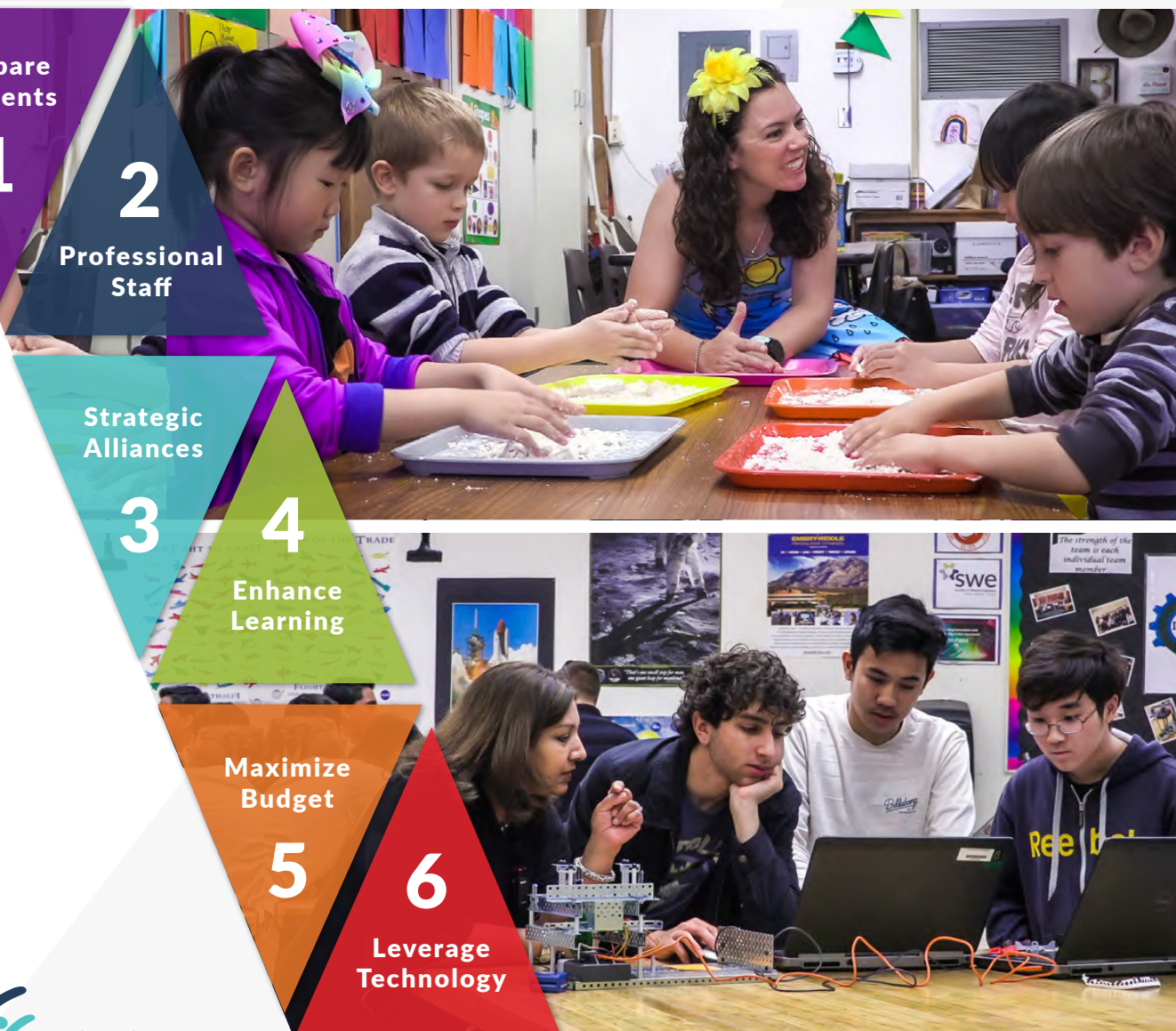
5

6  
Leverage  
Technology



IRVINE UNIFIED  
SCHOOL DISTRICT

Revised October 2019







## ABOUT IUSD

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

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





# VISION, MISSION, AND VALUES

## OUR VISION

### WHERE WE'RE GOING

A commitment to excellence is the hallmark of the Irvine Unified School District. As a school and community partnership, our promise is to provide the highest quality educational experience we can envision. To that end, we are dedicated to:

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

## OUR MISSION

### HOW WE'LL GET THERE

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

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

## OUR VALUES

### WHAT WE BELIEVE

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

- Integrity
- Collaboration
- Learning
- Empowerment
- Trustworthiness

# OUR STRATEGIC INITIATIVES

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

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

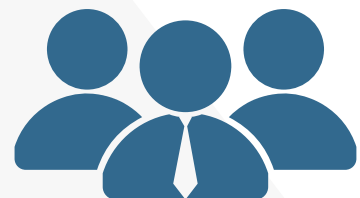


THE LEARNING CYCLE

## 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.

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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.

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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.

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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.

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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

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**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) 2025-26 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 2025-26 State Budget proposals with the corresponding financial impacts to IUSD's budget development throughout the year.

### Governor's January 2025-26 Budget Proposal:

On January 10, 2025 Governor Newsom released his initial 2025-26 State Budget proposal and the overall outlook for education was positive.

Overall, state revenues for 2023-24, 2024-25 and 2025-26 were forecast approximately \$16.5 billion higher than anticipated in the 2024 State Budget Act. Proposition 98, which provides a minimum funding guarantee for K-12 and Community Colleges, is heavily tied to state revenues. With the additional state revenues, the 2025-26 Proposition 98 minimum guarantee was forecast at \$118.9 billion, representing an increase of approximately \$3.6 billion from the 2024-25 allocation. For the three budget years 2023-24, 2024-25 and 2025-26, re-benchmarked to reflect the increased revenues, the Proposition 98 minimum guarantee has been increased by approximately \$7.5 billion from what was forecast in the 2024 State Budget Act.

Below is a brief summary of key components of the Governor's proposal to allocate the additional \$7.5 billion in Proposition 98 and the likely impact to IUSD along with initial estimates.

#### Local Control Funding Formula (LCFF)

- The Governor's proposal provided ongoing funding of \$2.5 billion to fund a Cost-of-Living-Adjustment (COLA) estimated at 2.43% in 2025-26.
- The projected year-over-year increase for IUSD is approximately \$331 per Average Daily Attendance (ADA) or approximately \$15 million with growth. This increase will be used to offset ongoing increases in expenses for pension costs, special education growth, step and column, and growth.

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

- The Governor's proposal provided \$200 million in ongoing resources to fund the 2.43% COLA to the following categorical programs: Special Education, Child Nutrition, State Preschool, Mandated Block Grants and others that do not impact IUSD.

#### Student Support and Professional Development Discretionary Block Grant

- The Governor's proposal included a \$1.8 billion one-time allocation to fund a student

# State Budget

support and professional development discretionary block grant.

- In the Governor's 2025-26 January Budget proposal summary, he indicated that districts may use these funds to address rising costs, as well as fund statewide priorities tied to professional development, teacher recruitment and career pathways. Although these priorities are called out, given that this is a discretionary block grant, it is assumed that these funds will be available to use at the District's discretion. Assuming that these funds are distributed statewide based on ADA or enrollment, we estimate an allocation of approximately \$300 per student. For IUSD, this is approximately \$11 million.

## Learning Recovery Emergency Block Grant

- The Governor's proposal included an additional allocation of \$378.6 million in one-time funding to the Learning Recovery and Emergency Block Grant. It is unclear if this is an augmentation to the existing block grant received in 2022-23 or if this is a new block grant. Once again assuming these funds are distributed equitably based on ADA/enrollment we estimate an allocation of approximately \$63 per student. For IUSD, this is approximately \$2.3 million. Unlike the Discretionary block grant, these funds will need to be used for specific purposes.

## Literacy and Math Coaches

- The Governor's proposal included a one-time allocation of \$500 million to expand on the existing Literacy Coaches and reading Specialists Grant Program. The program appears to be geared toward supporting high poverty schools so likely will not impact IUSD.

## Universal Transitional Kindergarten

- The Governor's proposal augments the existing \$2 billion ongoing allocation by approximately \$400 million to support the full implantation of Universal Transitional Kindergarten in 2025-26. In addition, the Governor's proposal allocates \$1.5 billion in ongoing funds to support further lowering the average student-to-adult ratio from 12:1 to 10:1.

## Expanded Learning Opportunities

- The Governor's proposal includes an augmentation of \$435 million bringing the total ongoing annual allocation to \$4.4 billion to cover the cost and full implementation of the ELOP program. The additional funding includes ongoing support to Local Education Agencies (LEAs) with less than 55 percent unduplicated pupils to provide access to all unduplicated pupils.

## 2025-26 Governor's May Revise Proposal:

On May 14, 2025, Governor Newsom released the May Revision to his 2025-26 January State Budget proposal and in significant contrast to his January Budget proposal, the Governor was now forecasting an overall state budget deficit of approximately \$12 billion in 2025-26. Citing the fed-

# State Budget

eral government's imposition of tariffs which are forecast to have a negative impact on technology sector compensation and capital gains tax revenues, the May Revise 2025-26 state revenue projections were forecast approximately \$10.5 billion lower than the Governor's January Budget proposal. Proposition 98, which provides a minimum funding guarantee for K-12 and Community Colleges, is heavily tied to state revenues.

For the current year, 2024-25 statewide revenue collections are exceeding projections. However, due to the delay in tax collections from LA County and overall economic uncertainty, the Governor's May Revise projected the current year Proposition 98 at \$118.9 billion, a slight reduction from the \$119.2 billion estimated in the Governor's January Budget proposal. In addition, once again citing inherent risks in the state's revenue projections, the Governor proposed to fund the 2024-25 Proposition 98 Guarantee at \$117.6 billion rather than what is fully estimated.

The most significant impact to Proposition 98 occurs in the 2025-26 Budget year. Proposition 98 is in a Test 1 year, therefore will receive approximately 40% of the state's revenue. With a \$10.5 billion decrease in state revenue projections, the 2025-26 Proposition 98 Guarantee is lowered from \$118.9 billion to \$114.6 billion, representing a decrease of approximately \$4.3 billion from the Governor's January Budget proposal. Although there is a reduction in the overall Proposition 98 Guarantee for 2025-26, there are no cuts proposed for K-12 education. However, there is a planned deferral of LCFF revenue and incremental reductions from what was included in the Governor's January Budget proposal.

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.

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

- The Governor's proposal provides \$174 million in ongoing resources to fund the 2.3% COLA to the following categorical programs: Special Education, Child Nutrition, State Preschool, Mandated Block Grants and others that do not impact IUSD. This is a reduction from the \$200 million allocated in his January Budget proposal to fund a projected 2.43% COLA.

## **Universal Transitional Kindergarten**

- The May Revise proposal maintains the augmentation to the existing \$2 billion ongoing allocation by approximately \$400 million to support the full implantation of Universal Transitional Kindergarten in 2025-26. The Governor's proposal allocates \$1.2 billion in ongoing funds to support further lowering the average student-to-adult ratio from 12:1 to 10:1. This is a reduction of approximately \$300 million from the Governor's January Budget proposal.



# State Budget

## Student Support and Professional Development Discretionary Block Grant - \$1.7 billion down from \$1.8 billion in January (one-time)

- In the Governor's 2025-26 May Revise Budget proposal summary, he indicates that Districts may use these funds to address rising costs, as well as fund statewide priorities tied to professional development, teacher recruitment and career pathways. Although these priorities are called out, given that this is a discretionary block grant, it is assumed that these funds will be available to use at the District's discretion. Assuming that these funds are distributed statewide based on ADA or enrollment, we estimate an allocation of approximately \$280 per student. For IUSD this is approximately \$10.5 million, a slight reduction from January estimates.

## Local Control Funding Formula (LCFF)

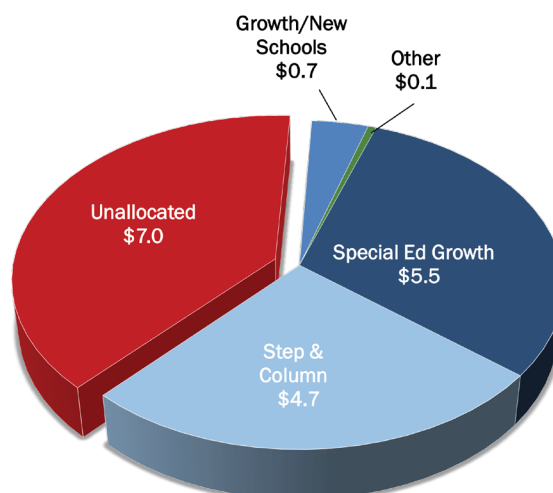
- The Governor's proposal provides \$2.1 billion in ongoing resources to fund a COLA estimated at 2.3% in 2025-26, down from the 2.43% estimate included in January.
- While the District will ultimately receive these funds, the May Revise proposes deferring \$1.8 billion of the LCFF increase from June 2026 to July 2026. Because this is deferred to the subsequent year, the State can recognize this as a reduction. This may create a cash flow issue for some districts. IUSD should not be impacted.

With the increase in the ongoing funding for Universal Transitional Kindergarten, along with additional growth in attendance, the annual overall ongoing increase is approximately \$18 million. After factoring in ongoing increases in expenses for pension costs, special education growth, step and column, and overall enrollment growth, it is anticipated that the District will have approximately \$7 million in available ongoing funding for allocation.

The chart below illustrates the utilization of additional ongoing unrestricted funding from the Local Control Funding Formula.

## Utilization of \$18 Million in New Funding

(\$ in millions)



# State Budget

## **Learning Recovery Emergency Block Grant - \$378.6 million (one-time) maintained in the May Revise**

### **Literacy and Math Coaches**

- The Governor's proposal maintains a one-time allocation of \$500 million to expand on the existing Literacy Coaches and reading Specialists Grant Program. The program appears to be geared toward supporting high poverty schools so likely will not impact IUSD.

## **Expanded Learning Opportunities Program (ELOP) - \$515 million, an increase from the \$435 million in January (ongoing)**

- The Governor's proposal includes an augmentation of \$515 million, bringing the total ongoing annual allocation to \$4.5 billion to cover the cost and full implementation of the ELOP program. The additional funding includes ongoing support to Local Education Agencies (LEAs) with less than 55 percent unduplicated pupils to provide access to all unduplicated pupils.

## **Final Enacted 2025-26 State Budget:**

On Friday June 27, 2025, Governor Newsom signed the 2025-26 State Budget Act into law. As anticipated, the Final Adopted 2025-26 State Budget maintains the Governor's commitment to K-12 education with no programmatic funding cuts. There were no material changes to programmatic spending for K-12 in the Final Adopted 2025-26 State Budget from the Governor's proposed May Revise.

### **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 2.3% and included funding to support the Statutory COLA for most categorical programs.

In addition, augmentations to Universal Transitional Kindergarten, the Student Support and Professional Development Discretionary Block Grant, the Learning Recovery Emergency Block Grant, Expanded Learning Opportunities Program (ELOP) and one-time funding for Literacy and Math Coaches were maintained largely unchanged from the May Revise.

# State Budget

## Irvine Unified School District 2025-26 Budget:

Due to timing related to the release of the Final 2025-26 State Adopted Budget, IUSD developed the Final 2025-26 Budget based on the Governor's May Revised 2025-26 State Budget proposal.

IUSD will update the budget throughout the year to reflect changes approved in the 2025-26 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 355 students
- Local Control Funding Formula (LCFF) – \$18 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 - \$7.5million

#### 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, 2025-26

**92% 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.

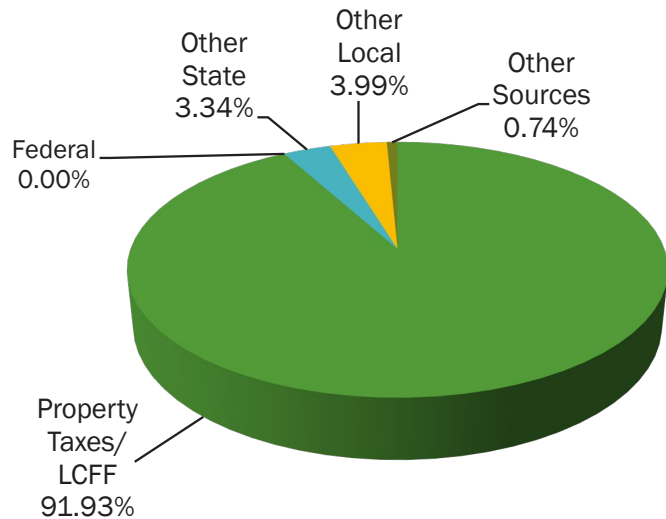
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery and State Special Education Funding. Many of the old state categorical programs such as Economic Impact Aid were eliminated; funding amounts are now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

The 2025-26 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 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget.*

**General Fund Unrestricted Revenues**



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

Property Taxes / Local Control Funding Formula	\$ 456.6
Federal	\$ 0.0
Other State	\$ 16.6
Other Local	\$ 19.8
Other Sources	\$ 3.7
<b>Total Revenues</b>	<b>\$ 496.7</b>
Beginning Balance	\$ 43.0
<b>Total Unrestricted General Fund</b>	<b>\$ 539.7</b>



# General Fund Unrestricted Expenditures, 2025-26

It takes people to teach students and 89% of the District's 2025-26 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, 89% of the District's budgeted unrestricted expenditures are for the services of District employees.

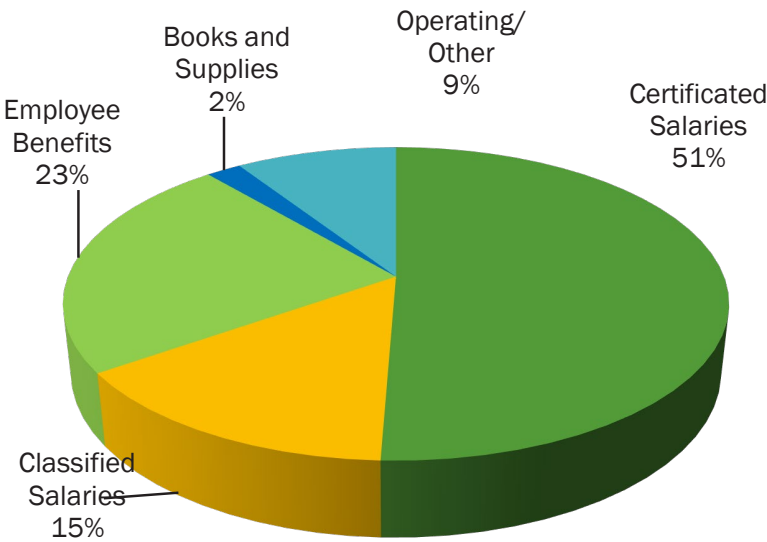
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

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 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget*

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)	
Certificated Salaries	\$ 192.0
Classified Salaries	\$ 55.6
Employee Benefits	\$ 89.1
Books and Supplies	\$ 7.6
Operating/Other	\$ 35.0
Total Expenditures	\$379.3
Other Uses	\$ 111.5
Ending Balance	\$ 48.9
Total Unrestricted General Fund	\$539.7

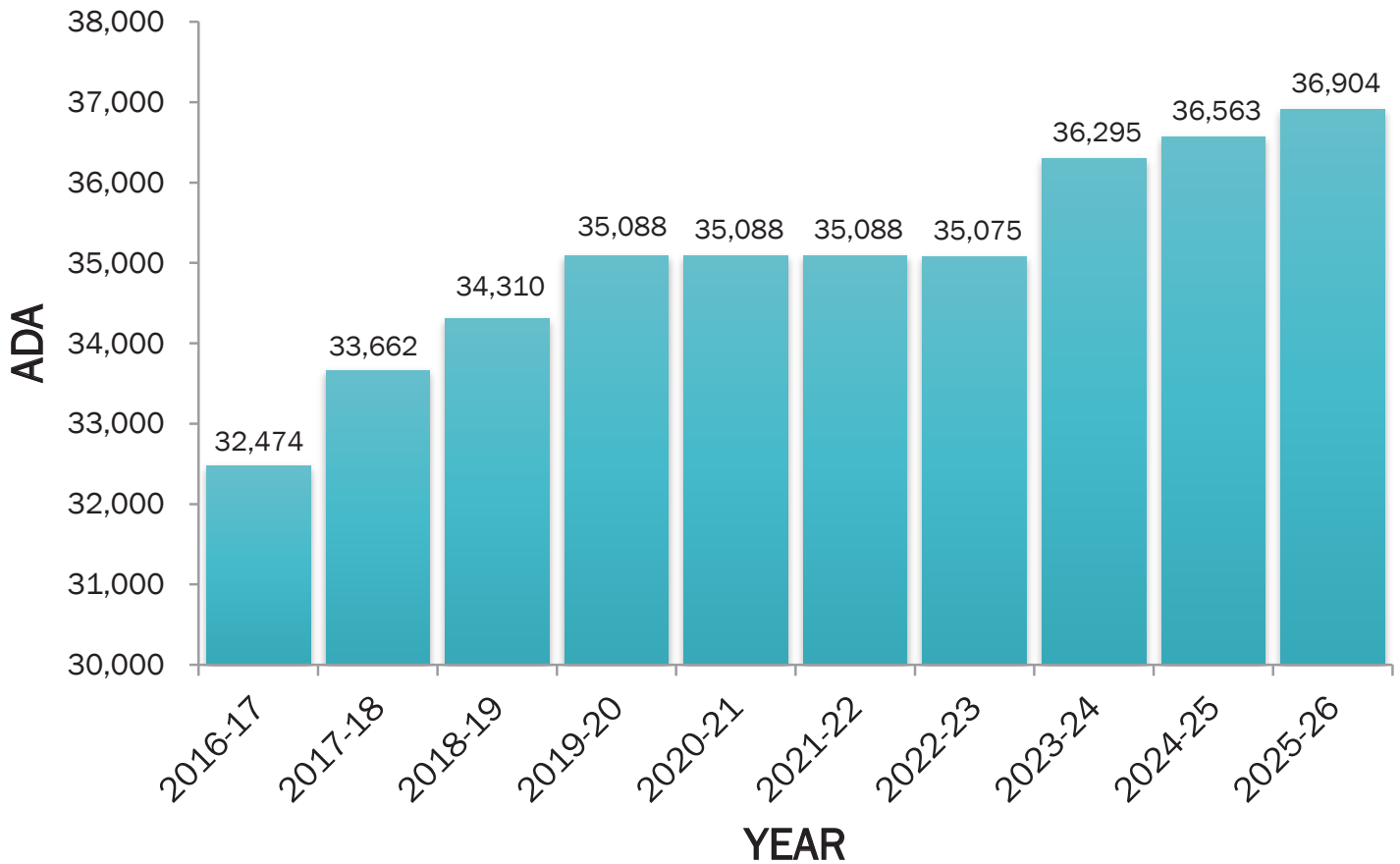
# Attendance History & Projections, 2025-26

Irvine Unified School District (District) projects growth of 340 ADA (Average Daily Attendance) for 2025-26. The total 2025-26 projected ADA is 36,904. During the pandemic all districts experienced higher than normal absenteeism rates, but in FY 2023-24 those rates starting improving. Irvine's overall attendance rate has been averaging 96% the last few years. 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 has

experienced steady growth over the last 10 years, with the exception of the year COVID occurred. However, the District is not expecting growth during the next few years beyond the budget year.

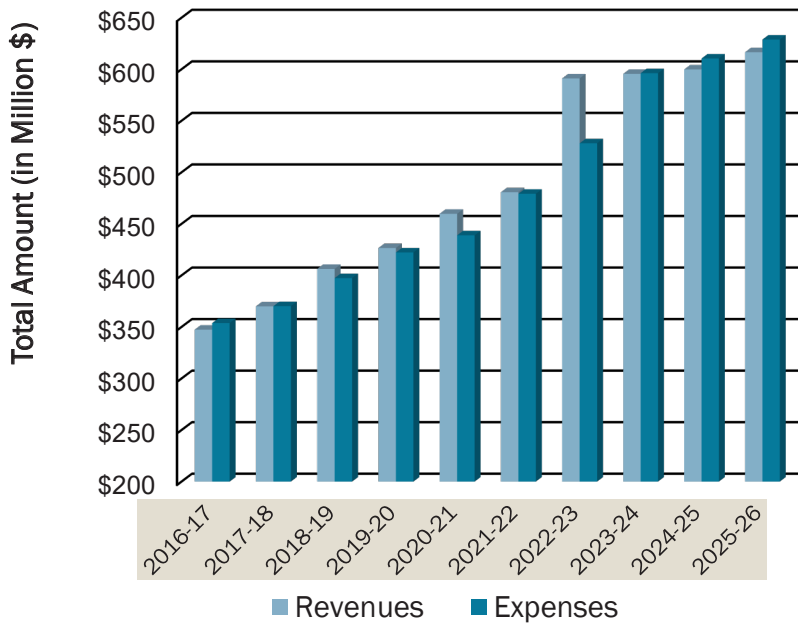
The District will continue to monitor the real estate developments in the area and other factors that impact enrollment/attendance and will plan accordingly.

*Reflects funded ADA as of the 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget.*



# General Fund Revenues and Expenses, 2016-17 to 2025-26

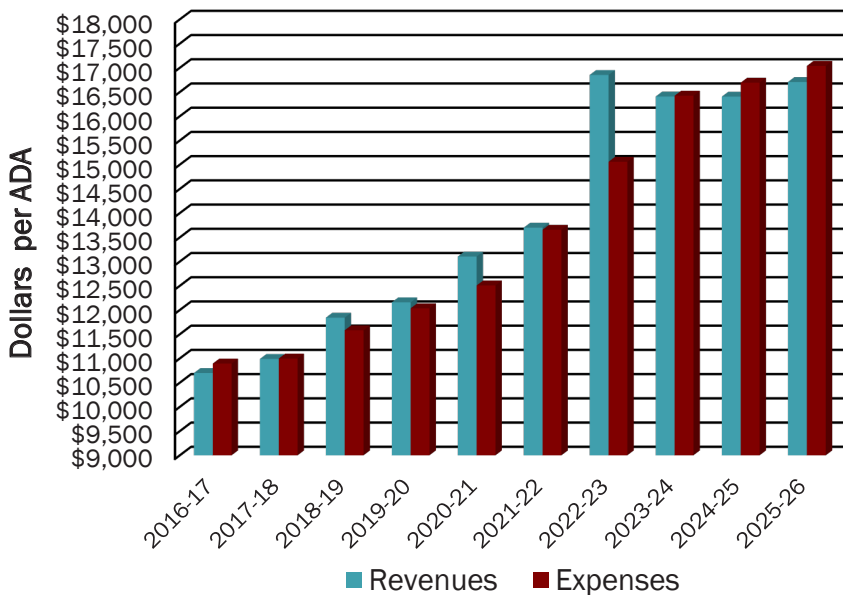
Revenues & Expenses,  
2016-17 to 2025-26



IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2025-26.

The 2025-26 Adopted Budget (which is based on the Governor's May Revise) includes revenues based on the Local Control Funding Formula (LCFF). For 2025-26, this amount was estimated to generate an increase of \$17.9 million in revenues with a projected Cost-of-Living Adjustment (COLA) of 2.3%. 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,  
2016-17 to 2025-26



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 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget.

# District Revenues and Net Ending Balance, 2016-17 to 2025-26

**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.

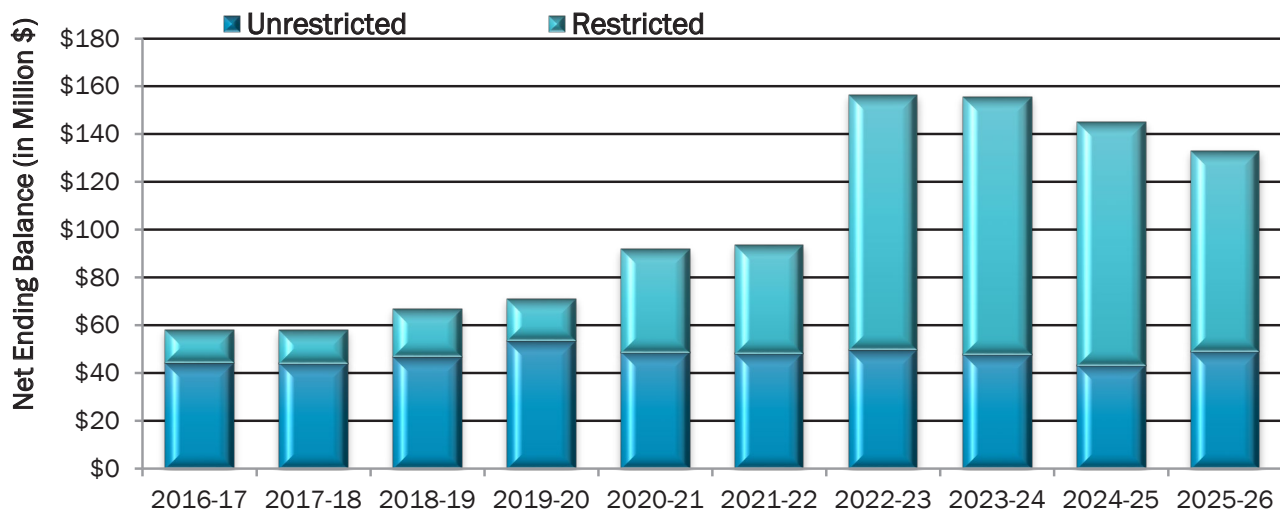
Included within the projected "Net Ending Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic

Uncertainties" for the Irvine Unified School District is 2% of the total General Fund expenditures for 2025-26. 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 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget.*



**Irvine Unified School District  
Multi-year Projection  
General Fund Assumptions  
2025-26 Budget**

Description		2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>Revenues:</b>						
ADA		36,295	36,563	36,904	36,716	36,571
COLA		8.22%	1.07%	2.30%	3.02%	3.42%
Lottery - unrestricted		\$211.00	\$195.00	\$190.00	\$190.00	\$190.00
Lottery - restricted		\$102.00	\$88.00	\$82.00	\$82.00	\$82.00
Bren Donation		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
IPSF Donation - Class Size Support		\$700,000	\$675,000	\$675,000	\$675,000	\$675,000
RIMD Revenues		\$7,062,220	\$7,218,622	\$7,555,000	\$7,819,425	\$8,093,105
<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)		6.35%	0.00%	TBD	TBD	TBD
Health Insurance Contribution		\$13,245	\$13,245	\$13,245	\$13,245	\$13,245
Average New Teacher Salary/Benefit		\$110,947	\$110,242	\$112,182	\$114,161	\$116,179
PERS Rate		26.68%	27.05%	26.81%	26.90%	27.80%
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)		\$68,846,794	\$74,773,151	\$83,981,834	\$86,787,398	\$90,145,479
District Retiree Health Contribution		\$1,793,373	\$1,919,200	\$1,854,300	\$1,854,300	\$1,854,300
District 2% Reserve		\$11,923,053	\$12,207,529	\$12,577,000	\$12,016,414	\$12,235,559

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	439,269,699	4,414,851	443,684,550	456,581,577	2,900,711	459,482,288
Federal Revenues	0	15,790,506	15,790,506	0	16,552,779	16,552,779
Other State Revenues	13,397,103	80,244,731	93,641,834	16,575,860	89,272,700	105,848,560
Other Local Revenue	21,822,273	22,580,074	44,402,347	19,768,832	11,139,677	30,908,509
<b>TOTAL REVENUES</b>	<b>474,489,075</b>	<b>123,030,162</b>	<b>597,519,237</b>	<b>492,926,269</b>	<b>119,865,867</b>	<b>612,792,136</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	188,652,197	64,189,807	252,842,004	191,962,566	68,701,678	260,664,244
Classified Salaries	53,470,905	38,961,537	92,432,442	55,558,078	48,459,919	104,017,997
Employee Benefits	86,387,723	59,680,009	146,067,732	89,109,656	63,237,450	152,347,106
Books and Supplies	7,841,280	11,686,601	19,527,881	7,664,014	25,149,402	32,813,416
Services, Other Oper. Exps	32,990,508	50,732,656	83,723,164	37,221,912	31,020,701	68,242,613
Capital Outlay	396,909	2,579,013	2,975,922	0	815,523	815,523
Other Outgo	1,811,439	1,280,908	3,092,347	2,150,000	1,208,000	3,358,000
Direct Support/Indirect Costs	(3,769,219)	3,441,349	(327,870)	(4,325,234)	3,988,506	(336,728)
<b>TOTAL EXPENDITURES</b>	<b>367,781,742</b>	<b>232,551,880</b>	<b>600,333,622</b>	<b>379,340,992</b>	<b>242,581,179</b>	<b>621,922,171</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>106,707,332</b>	<b>(109,521,718)</b>	<b>(2,814,386)</b>	<b>113,585,277</b>	<b>(122,715,312)</b>	<b>(9,130,035)</b>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.



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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	2,301,524	0	2,301,524	3,750,000	0	3,750,000
Interfund Trfs Out	(4,957,527)	(5,085,257)	(10,042,784)	(4,793,804)	(2,100,000)	(6,893,804)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	(108,740,261)	108,740,261	0	(106,700,290)	106,700,290	0
Total Other Sources/Uses	(111,396,264)	103,655,004	(7,741,260)	(107,744,094)	104,600,290	(3,143,804)
<b>E. NET INCREASE (DECREASE)</b>	(4,688,932)	(5,866,714)	(10,555,646)	5,841,183	(18,115,022)	(12,273,839)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	47,701,362	107,909,891	155,611,254	43,012,431	102,043,177	145,055,608
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	47,701,362	107,909,891	155,611,254	43,012,431	102,043,177	145,055,608
Ending Balance, June 30,	<u>43,012,431</u>	<u>102,043,177</u>	<u>145,055,608</u>	<u>48,853,614</u>	<u>83,928,155</u>	<u>132,781,769</u>
<b>Components of Ending Fund Balance</b>						
Revolving Cash	150,000		150,000	150,000		150,000
Stores	250,292		250,292	200,000		200,000
Prepaid Expenditures	228,619	0	228,619			
<b>Board Assigned</b>						
Economic Uncertainties	12,207,529		12,207,529	12,577,000		12,577,000
%	2%		2%	2%		2%
Restricted Program Carrover	0	102,043,177	102,043,177	0	83,928,155	83,928,155
Contingency Reserve	5,000,000		5,000,000	5,000,000		5,000,000
Reserved for 2025-26 LCAP	4,480,000		4,480,000	0		0
Reserved for 2026-27 LCAP	5,134,780		5,134,780	5,134,780		5,134,780
Reserve for 2023-24 Ongoing Unspent			0			0
Site/Department Carryover	9,413,997		9,413,997	9,413,997		9,413,997
Undesignated	6,147,213		6,147,213	16,377,837		16,377,837

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	47,701,362	107,909,891	155,611,254	43,012,431	102,043,177	145,055,608
<u>REVENUES</u>	474,489,075	123,030,162	597,519,237	492,926,269	119,865,867	612,792,136
<u>EXPENDITURES</u>	367,781,742	232,551,880	600,333,622	379,340,992	242,581,179	621,922,171
EXCESS (DEFICIENCY)	154,408,695	(1,611,827)	152,796,868	156,597,708	(20,672,135)	135,925,573
<u>OTHER SOURCES/USES</u>	(111,396,264)	103,655,004	(7,741,260)	(107,744,094)	104,600,290	(3,143,804)
<u>ENDING FUND BALANCE</u>	43,012,431	102,043,177	145,055,608	48,853,614	83,928,155	132,781,769

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

# Lottery Income and History

The California State Lottery is projected to yield \$10,410,895 or approximately 1.7% of the District's income in 2025-26. 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.

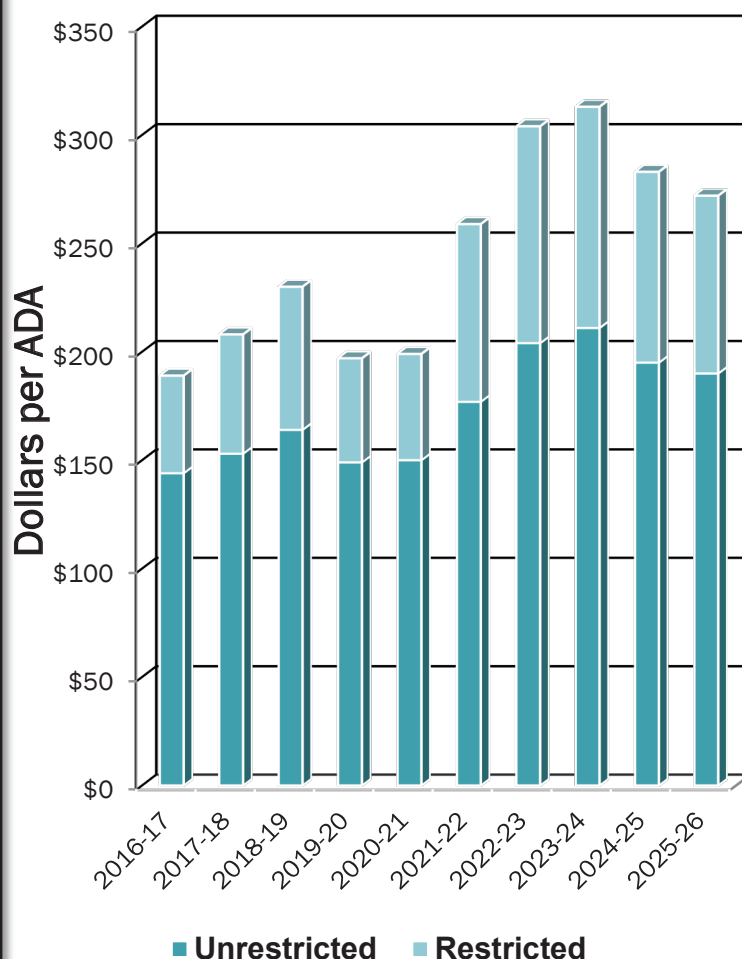
In 2025-26, it is projected that California school districts will receive \$190 per ADA unrestricted and \$82 per ADA restricted for instructional material purchases. Beginning in 2015-16 the funding reflects the elimination of the Adult and Regional Occupational Center/Program ADA.

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 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget.*

**Lottery income is important, but it is only 1.7% of the District's total income**

**Lottery Income History  
2016-17 to 2025-26**



*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:

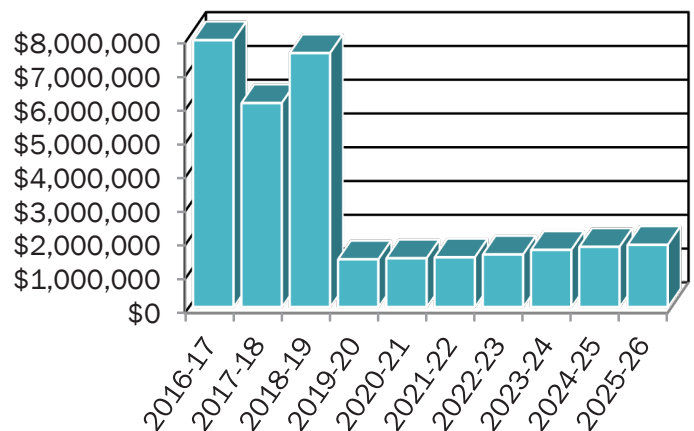
- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Graduation Requirements
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns Act Reform
- Physical Performance Tests
- Pupil Expulsion/Hearing Costs
- Stull Act
- Mandated Reporter Training
- Consolidation of Annual Parent Notification
- Free Application for Federal Student Aid
- School Restrooms: Feminine Hygiene Products
- Public Health Screenings
- Uniform Complaint Procedures
- CAASPP

In 2025-26, districts opting to accept the MBG will receive \$39 per Average Daily Attendance (ADA) for grades K-8, and \$76 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 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget.*

**The 2025-26 District Budget includes \$1.8 million in funding for the Mandated Block Grant.**

**Mandated Costs History  
2016-17 to 2025-26**

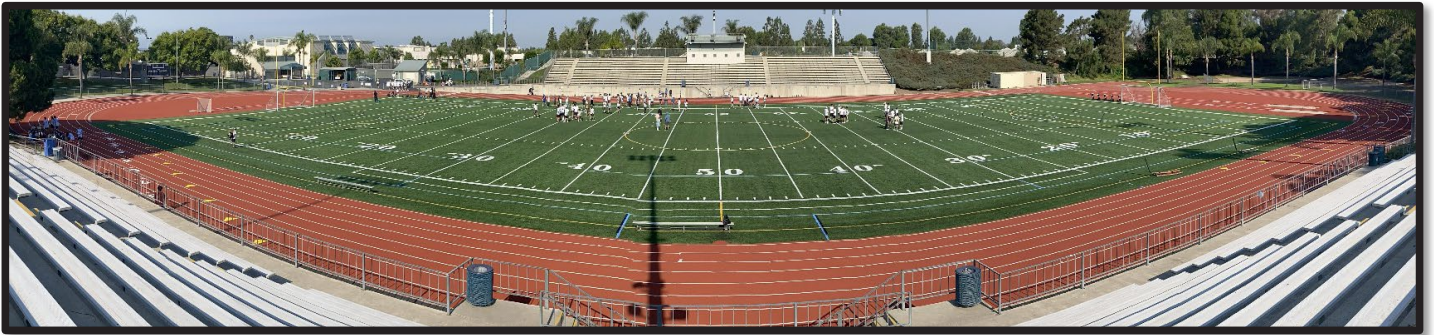


*IV. Program Trends  
Placeholder*



# 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 2024-25, RIMD collections totaled \$7.2 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.



*Track and Field – Irvine High School*



*Primary Playground – Bonita Canyon Elementary*

## 2025 -26 Notable RIMD Projects for Irvine Unified District Sites:

### Synthetic Track & Field Turf Replacement:

- ✓ Irvine High School

### Playground Improvements:

- ✓ Bonita Canyon – New Rubber Play Surfacing
- ✓ Oak Creek – New Rubber Play Surfacing



**Before**



*Primary Playground – Oak Creek Elementary*



# Revenue Generated by Maintenance & Operations



## Publication Services (Print Shop)

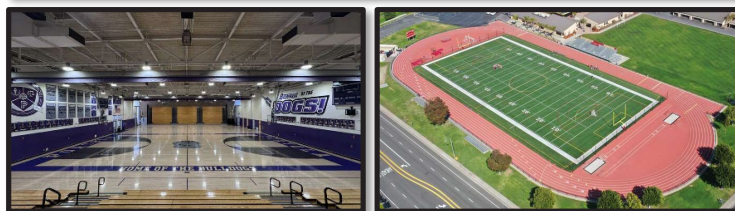
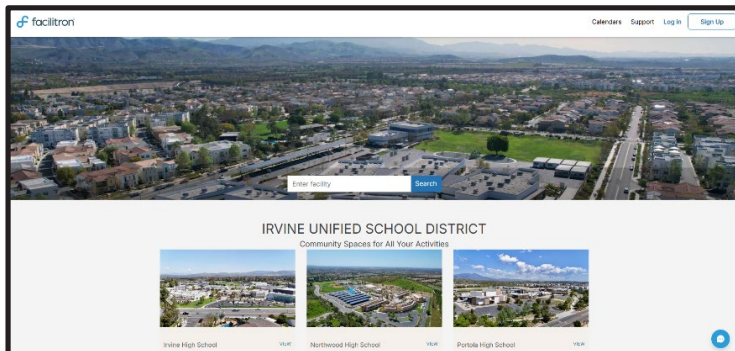
The Print Shop offers high quality services to District school sites and departments. These services are also offered to the community at or below printing vendor prices. During the 2024-25 school year, the Print Shop generated \$85,278 in revenue from outside user groups.

## Surplus

M&O received \$31,572 from surplus furniture & equipment during the 2024-25 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 authorizes 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. Applications submitted through [facilitron](#), the online scheduling platform, are reviewed by the school sites and approved by our Facilities Use Department. The cost recovery in 2024-25 was \$1,134,829. 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 2024-25, the District received \$254,950 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.

By 2024, IUSD's installed solar infrastructure capacity achieved Carbon Negative emissions. As of June 30, 2025, cumulative energy savings have been estimated at \$8.4 million.



Culverdale ES  
Solar Vehicle Shade Structure



Loma Ridge ES  
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, **164 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 **2025 Annual Earth Day Student Poster/Video Contest** theme was “Our Power, Our Planet: Renewable Energy Now”. A winner was selected for each grade.

As part of IUSD’s **Zero Waste Program**, the district has implemented a robust **Organic Food Waste Recycling and Edible Food Recovery Program** to reduce landfill contributions, reduce methane gas emissions, and comply with SB 1383. Food recovery share tables and 3-bin sorting stations help students sort leftover edible food (share tables), food waste (green bin), recyclables (blue bin) and landfill waste (grey bin). The recycled food waste gets sent to a compost and bio-gas facility and the recovered edible food is donated to local food banks, such as South County Outreach, that would otherwise go to waste in the landfill. In FY 2024-25 IUSD donated a total of **2,089 lbs.** of recovered edible food to South County Outreach.

Our **Sustainable Landscaping Program** includes water conservation practices such as recycled water, drip irrigation systems, automatic controllers, drought-tolerant plants, organic fertilizers to maintain healthy soils; and tracking water use patterns. Our **Garden Program** supports outdoor learning spaces, garden curriculums, and special education programs, offering a variety of engaged learning experiences as well as overall well-being.



2<sup>nd</sup> Grade  
Student Poster Winner



3-Bin Sorting Station



Food Recovery  
Share Table



Food Donation Partners



Westpark ES  
Outdoor Learning 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 2024-25 school year M&O staff completed over 19,000 work orders. The M&O departments include:

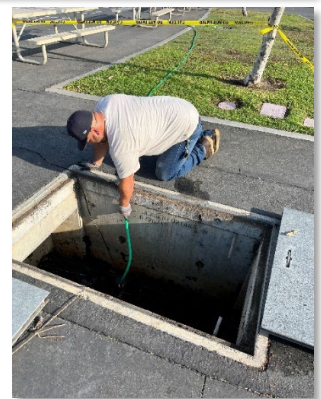
<u>M&amp;O Office</u>	<u>Facilities Use</u>	<u>Custodial</u>	<u>Warehouse</u>	<u>Auto Shop</u>	<u>Publication Services</u>	<u>Grounds</u>
<u>Electrical</u>	<u>Plumbing</u>	<u>Key &amp; Lock</u>	<u>Structural</u>	<u>Paint</u>	<u>Communications</u>	<u>HVAC</u>

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
- 3,546,829 sq. ft. of building space
- 283 relocatables totaling 314,306 sq. ft.
- 637 acres
- 91,932 sq. ft. per Maintenance Technician
- 18.74 acres per Groundskeeper





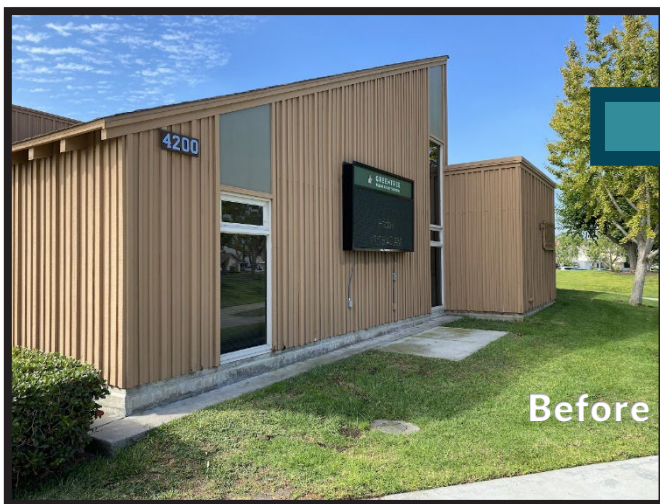
# Maintenance & Operations

## Deferred Maintenance

### Deferred Maintenance - Fund 14

During 2024-25, the District spent \$4,783,268 on Deferred Maintenance for Capital Improvement Projects, such as:

- Bonita Canyon Elementary
  - Brywood Elementary
  - Canyon View Elementary
  - College Park Elementary
  - Deerfield Elementary
  - Eastshore Elementary
  - Greentree Elementary
  - Meadow Park Elementary
  - Portola Springs Elementary
  - Stonegate Elementary
  - Westpark Elementary
  - Plaza Vista
  - Vista Verde
  - Lakeside Middle
  - Rancho San Joaquin Middle
  - Sierra Vista Middle
  - Venado Middle
  - Irvine High
  - Northwood High
  - Portola High
  - University High
  - Woodbridge High
  - ECLC
- Roofing Repairs & Replacements of P7 and P8
  - Roofing Repairs & Replacements of P3
  - Site Concrete Repairs
  - Roofing Replacement of P2
  - Roofing & Rain Gutter Replacement
  - Exterior Paint
  - Exterior Paint, Flooring Replacement, Asphalt Repair & Seal
  - Concrete V-Gutter Repairs, Stucco Repairs, Playground Repairs
  - Site Concrete Improvements near Lunch Area
  - Playground Unitary Repairs
  - Exterior Paint
  - Interior Paint & Flooring Replacement of MPR
  - Exterior Paint and Replace Clock System
  - Re-Pave Asphalt Basketball Courts
  - Tennis Court Re-Surfacing
  - Roofing Replacement of J5
  - Interior Paint
  - Rain Gutter Repairs, Replacement of Back-Flow Preventers
  - Pool Building Interior/Exterior Paint and Pool Deck Repairs
  - Site Concrete Repairs and Pool Heater Replacement
  - Interior Paint & Flooring Replacement of Building 200
  - PA System Replacement
  - Structural Improvements to Exterior Entry Cover



# Risk Management / Insurance Department

## Workers' Compensation Program

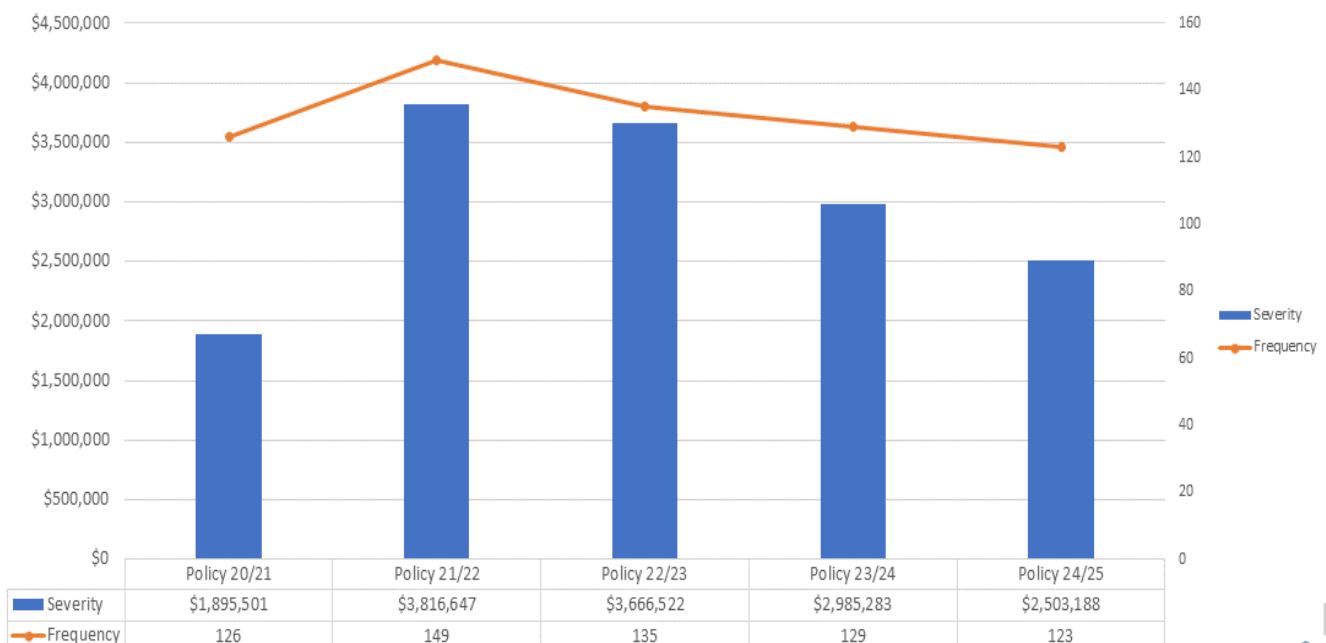
The Risk Management Department consists of a Director, Insurance Specialist and a Workers' Compensation/Benefits Specialist. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation 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, 2025). 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 6/30/25





# Risk Management / Insurance Department

## Property and Liability Program

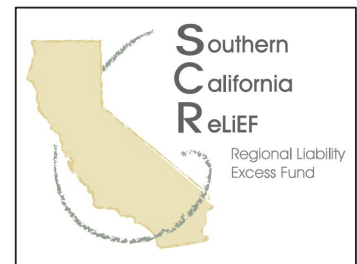
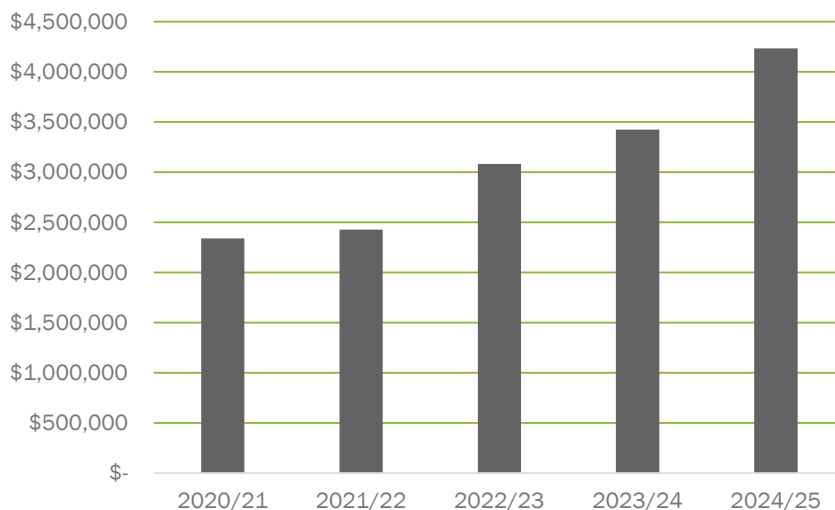
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority (JPA) providing liability and property protection for member districts 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 2024-25 year.

Coverage Category	Irvine USD Deductible	Excess Coverage Limits
Liability Protection	\$250,000	\$75,000,000
Property Protection	\$100,000	\$500,250,000
Employee Crime	\$2,500	\$5,000,000
Equipment Breakdown	\$1,000	\$100,000,000
Cyber Liability	\$50,000	\$4,000,000

## Property & Liability Expenditures by Fiscal Year



# Health & Welfare Benefit Expense, 2020-21 to 2024-25

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

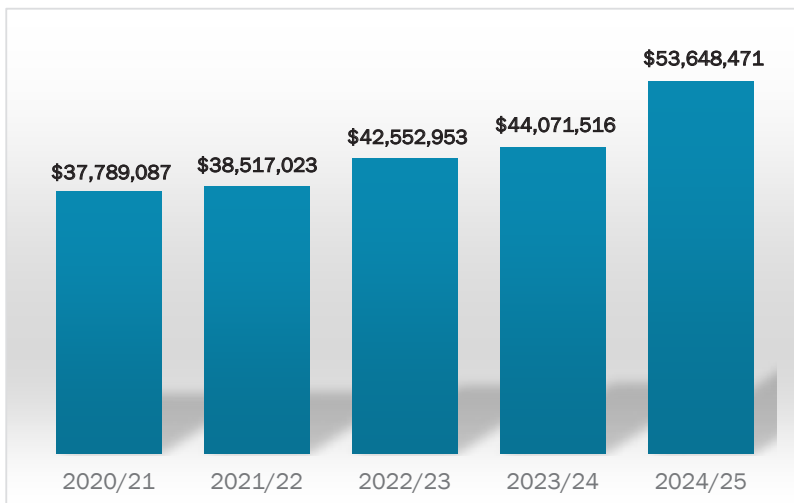
Currently, the District contracts with the following providers to offer the best health benefit coverage, at the best overall cost, for the District and its employees.

- 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 2024-25, the District's annual health benefit contribution amount for each eligible employee was maintained at \$13,245.



Health Benefit Expenditures by Fiscal Year



In 2024-25, the District's health benefit program expenses (medical, dental, vision, life, administration) totaled \$53,648,471. 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 2025-26 school year.

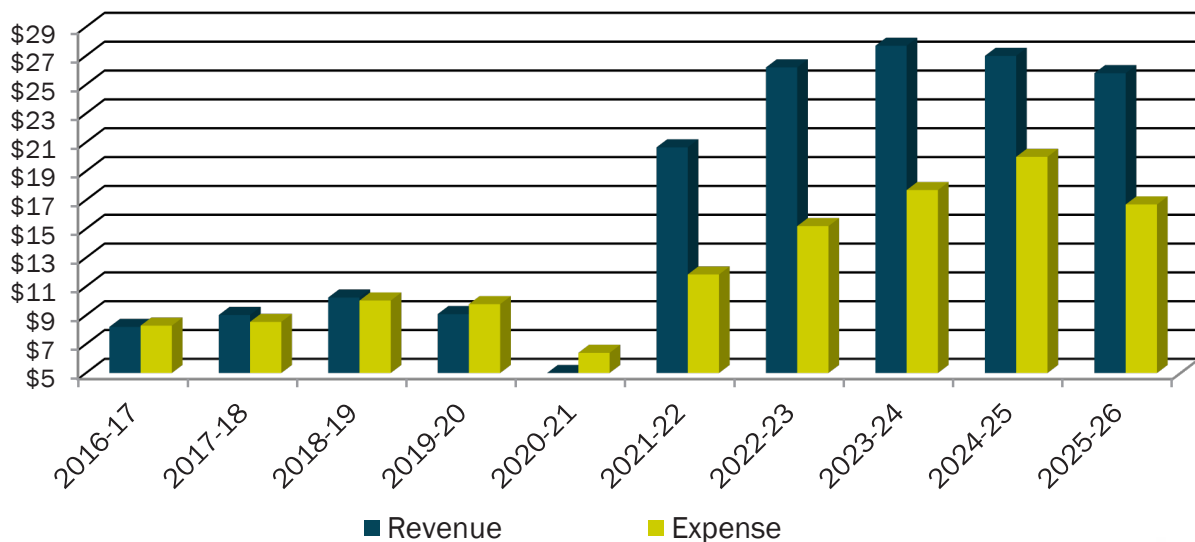
The Nutrition Services Department is comprised of approximately 140 employees. Breakfast and lunch are served at all 41 school sites.

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

## 2025-26 Nutrition Services Budget

Revenues	\$25,829,600
Expenditures	\$16,705,265
Excess / (Deficit)	\$9,124,335

**Nutrition Services (in millions)**



Irvine Unified School District (IUSD) participates in the National School Lunch and Breakfast programs. During the 2024-25 school year, approximately 23% of IUSD students qualified for free or reduced price meals, which remains the same from the previous school year.

2,290,394 Breakfasts were served along with 2,961,841 lunches. Overall sales have also remained constant from the 2023-24 school year.



**A new café serving area opened at UHS to accommodate growing needs of the students**

# Nutrition Services

To accommodate for the increase in meal service and production that our cafeterias have seen since the introduction of Universal Meals for all students, we are looking forward to two of our schools, Lakeside and College Park, seeing kitchen expansions with funding from Measure E. Irvine High, Portola High and University High have added additional serving cafes for students. Our nine-year-old Central Kitchen has expanded as well, with larger produce and distribution coolers and freezers, a larger prep room, and an expanded production floor to accommodate more equipment in order to speed up production for larger quantities.



**Nutrition Services' Expanded Central Kitchen**



The Nutrition Services Department has partnered with two incredible organizations committed to helping School Nutrition programs succeed.

- MenuLogic K12 is a business intelligence software designed specifically for the K-12 school nutrition industry. It provides insights into menu planning, production records, and financial performance to provide insights that support informed decisions
- LunchAssist is an online platform and organization that provides resources, training and support to school nutrition programs. They offer tools and guidance to help programs stay compliant in the changing landscape of state and federal regulations.



In order to reduce food waste in our cafeterias and help combat food insecurity in our community, IUSD has partnered with Abound Food Care and South County Outreach in participating in the Edible Food Recovery and Donation Program. Food recovery. By participating in the Food Recovery Program, we are able to collect edible food that would have gone to waste and these programs redistribute it to Orange County community members in need.

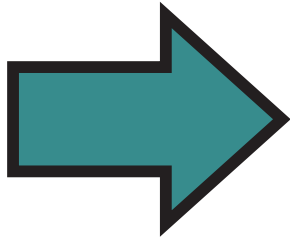
***V. IUSD Underfunded Programs  
Placeholder***

# Contributions to Restricted Programs

Unrestricted Funds

Accounting Related

Underfunded



**Maintenance  
& Operations**  
**\$16.9M**

**Special Ed**  
**\$97.2M**

*Includes contribution to Special  
Education Transportation*

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

**Regular Ed  
Transportation**  
**\$1.4M**

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 2024-25 Unaudited  
Actuals & the 2025-26 Adopted Budget*

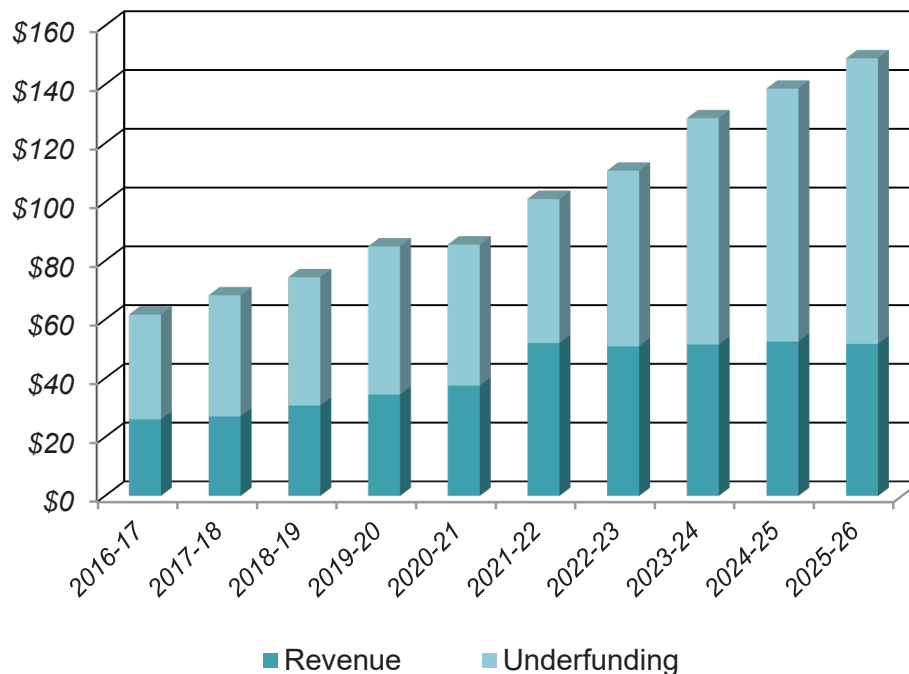


# Special Education Program Costs

Special Education costs are greater than State & Federal revenue

2025-26 Special Education Budget	
Special Education Expense	\$148,881,137
Less: Funded Special Education	\$51,702,301
Special Education Underfunding	\$97,178,836

Special Education Expense (in millions)



# Special Education Program Costs

The 2025-26 State budget does provide increases for Special Education funding. For 2025-26, the AB 602 funding formula was increased to \$917.53 per overall District Average Daily Attendance (ADA) which is an increase from the prior year's rate of \$896.90 per ADA. This increase was based on the 2.3% 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 24-25 school year. This funding is used to 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 1975, 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 5.9% of the total costs for Special Education in our District.

Additionally, the State continues to underfund the cost of Special Education, this underfunding results in all California districts making significant contributions from Unrestricted General Funds.

The District continues to see growth in the number of students with a disability, while the District's overall growth is stabilizing. At the time of Fall reporting, 3,968 students received special education and/or related services, or 10.4% of the District's overall student population. This is an increase of 69 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 2025-26, this growth is estimated to require a contribution of \$97,178,836 from the District's Unrestricted General fund to cover the underfunding for Special Education and Special Education Transportation. This contribution represents 65.27% of the total funding needed to support the programs.

*Reflects information as of the 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget*

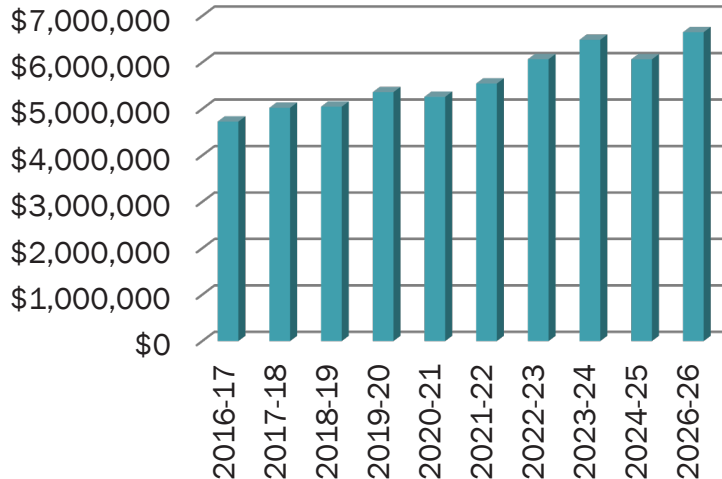
# Special Education Revenue & Expenditure History

SPECIAL EDUCATION	2020-21 Unaudited Actuals	2021-22 Unaudited Actuals	2022-23 Unaudited Actuals	2023-24 Unaudited Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Special Ed Apportionment	23,805,034	27,009,159	31,118,005	35,119,210	35,363,839	36,196,209
Federal Revenues	7,659,194	14,748,891	12,435,006	8,939,219	8,744,379	8,780,073
Other Revenues	6,010,309	11,789,796	9,263,369	7,427,876	7,185,378	6,726,019
Total Revenues before Contribution	\$37,474,537	\$53,547,846	\$52,816,381	\$51,486,305	\$51,293,596	\$51,702,301
% Increase from Prior Year "UA":	8.75%	42.89%	-1.37%	-2.52%	-0.37%	0.80%
Contributions from Unrestricted	48,033,724	48,971,954	59,801,647	77,040,082	90,210,540	97,178,836
% Increase from Prior Year "UA":	-4.74%	1.95%	22.11%	28.83%	17.10%	7.72%
<b>TOTAL REVENUES</b>	<b>\$85,508,261</b>	<b>\$102,519,801</b>	<b>\$112,618,027</b>	<b>\$128,526,387</b>	<b>\$141,504,136</b>	<b>\$148,881,137</b>
Certificated Salaries	\$30,641,031	\$35,943,756	\$38,034,503	\$41,595,947	\$43,457,231	\$46,171,221
Classified Salaries	20,120,468	20,781,476	21,716,095	24,649,227	25,856,235	36,595,255
Employee Benefits	19,252,655	23,368,737	25,224,800	27,934,973	29,423,911	34,138,065
Books and Supplies	495,819	613,933	579,007	928,013	717,770	603,441
Operating Expenses	11,669,879	15,675,983	23,192,605	28,763,472	37,600,237	26,277,272
Equipment	0	0	0	0	30,167	0
Excess Cost	1,860,771	960,237	1,511,853	1,717,346	1,283,599	1,358,000
NOC SELPA Transfers	-180,419	0	0	0	0	0
Indirect Costs	1,944,367	2,173,454	2,359,164	2,937,410	3,134,985	3,737,883
<b>TOTAL EXPENDITURES</b>	<b>\$85,804,571</b>	<b>\$99,517,576</b>	<b>\$112,618,027</b>	<b>\$128,526,387</b>	<b>\$141,504,136</b>	<b>\$148,881,137</b>
% Increase from Prior Year "UA":	1.09%	15.98%	13.16%	14.13%	10.10%	5.21%
Unduplicated Pupil Count	3,408	3,466	3,622	3,899	3,968	4,069
	-0.41%	1.70%	4.50%	7.65%	1.77%	2.55%

\*Pupil Count for 25-26 is estimated as of August 2025

# 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 has received a very small grant from the Federal government, there is Federal proposal to integrate the preschool funds into the over all IDEA funding. The District 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 24-25 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 \$149,520 in Federal funds while the projected expenditures will amount to over \$6.65 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 2025-2026 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 4 year olds to the District's Transitional Kindergarten (TK) program will continue to have an affect on the number of students served at ECLC.

*Reflects information as of the 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget*

# Transportation

## Home-to-School pupil transportation has four funding sources in 2025-26

- 1) State Funding (LCFF) - **\$534,426**
- 2) State Augmentation - **\$1,404,490**
- 3) Transportation Fees - **\$360,000**
- 4) City of Irvine - **\$228,000**

Total Home-to-School funding: **\$2,526,916**

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).

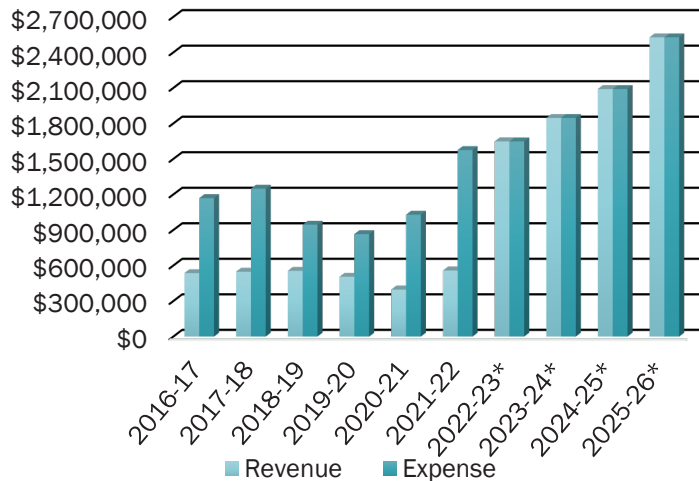
## Special Education Transportation has four funding sources in 2025-26:

- 1) State Funding (LCFF) - **\$778,443**
- 2) State Augmentation - **\$5,952,158**
- 3) Local Revenues - **\$16,000**
- 4) Unrestricted General Fund - **\$7,208,733**

Total Special Education funding: **\$13,955,334**

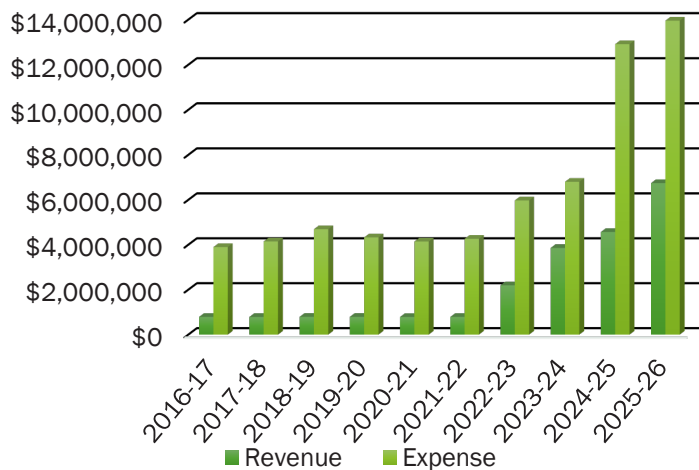
Special Education transportation reflects an even bleaker picture than Home-to-School. This program's cost continues to rise without any corresponding funding increase.

## Home-to-School Transportation



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

## Special Education Transportation



Reflects information as of the 2024-25 Unaudited Actuals & the 2025-26 Adopted Budget

# Transportation



Busing helps to ensure student access to educational programs, promotes regular attendance, and reduces tardiness. As an extension of the classroom, the Transportation Department provided approximately **1,500** students with safe and efficient transportation during the **2024-25** school year. Additionally, the Transportation Department provided busing for **2,500** other school-related activities such as athletic events and field trips.

The Special Education routes are regularly reviewed and adjusted to maximize efficiency by using a cloud-based routing program, “TransACT/Travel Tracker.” With 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.

Home-to-School Routes	# Students Transported	# of Routes
General Education	909	11 – bus routes 1 – car service
Special Education	602	77 – bus routes 41 – car service

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.

All school 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.

Drivers are required to participate in on-going training including monthly in-house safety training and additional training in pupil management and interaction. Additionally, extensive employee background checks including Department of Motor Vehicle records, work history, and mandatory exams and testing 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 2024-25 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. For fall 2025 the State required pre-kindergarten program will be fully implemented. The District's 10-year aggressive projection estimates peak student enrollment of approximately 39,000 students in 2028 followed by a potential decline to 36,000 by 2034. Future residential development, approved in the 2045 general plan but not yet in the District's projections, will likely influence the trajectory of projected student enrollment. 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.

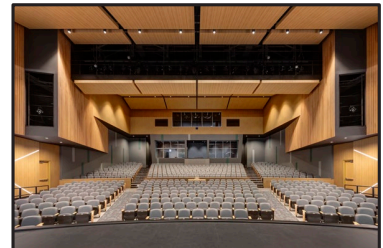
Special programs and student growth may require the addition of relocatable classrooms. These additions involve coordination between schools and the community to ensure appropriate placement.

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, State funds, surplus property proceeds, and proceeds from the School Facilities Improvement District Bond Measure E (Measure E).

**Measure E  
Culverdale  
Elementary School  
New Multipurpose  
Building  
(Completed)**



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



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



# 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.



**Portola High School  
New Classroom Building  
(In Progress)**

# 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



**Sierra Vista Middle School  
New Multipurpose Building  
(Rendering)**

# 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 9,190 homes planned to be constructed within the District. The current plan, proposed by the developer, is broken down below.

### As of Spring 2025:

Units completed in IUSD	6,713
Senior units built in IUSD	565
Units planned to be built in IUSD	1,912
<b>Total IUSD Units</b>	<b>9,190</b>
Total non-IUSD Units	1,310
<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:

- 10,167 Irvine Company
- 1,912 Heritage Fields Units
- 943 Irvine Business Complex (IBC)
- 1,236 Gateway Village

-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.



**Cadence Park School  
New Classroom Building  
(Rendering)**



# 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 and Expansion
- 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: New Multipurpose Building
- Sierra Vista Middle School: Relocatable Classroom Buildings
- Portola High School: Relocatable Classroom Buildings
- Portola High School: New Classroom Building



**Culverdale Elementary School  
New Multipurpose Building/Nutrition Services and Reconfiguration of  
Relocatable Classroom Buildings**



# Facilities Planning

## State School Funding

Because the Irvine Unified School District (District) continues to have student growth in the Northern Sphere, the District may be 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.

## Proposition 2

Proposition 2, passed on the November 5, 2024 ballot, provided \$10.0 billion in bonds to fund construction and improvements of California school facilities. The measure designated \$8.5 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 2).

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 District's 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.



**Stonegate Elementary School  
New Classroom Building  
(Rendering)**

# 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 the District's 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. Four bond series have been issued as follows:

- Series 1: October 2016 (\$95.0 million),
- Series 2: September 2018 (\$41.0 million),
- Series 3: April 2021 (\$45.0 million), and
- Series 4: October 2023 (\$60.0 million).

Series 5 is anticipated to be issued in 2028. Additional funds have been allocated by the District, received from the State grant program, 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.

Construction improvements under Series 1 through Series 3 are complete. Series 4 includes six (6) schools which will begin construction in late 2025.



**Measure E**  
**Lakeside Middle School**  
**New Music Classroom**  
**(Rendering)**

# Facilities Planning

## Measure E Projects (State Grant Funds)

Under Proposition 51 and Proposition 2, District is eligible to receive funds through the State's School Facility Program: New Construction (50% local/50% State), Modernization (40% local/60% State), and Career Technical Education Facilities Program (application based). Projects below received funds, parenthesis indicate year received. Through early 2025, District received \$50.3 million in State grants.

### New Construction Projects (Measure E)

- Stone Creek Elementary School Expansion (2021)
- Rancho San Joaquin Middle School New Science Classrooms (2021)
- Creekside High School Expansion (2021)
- Sierra Vista Middle School New Science Classrooms (2021)
- South Lake Middle School New Science Classrooms (2021)
- Venado Middle School New Science Classrooms (2021)
- Eastshore Elementary School Expansion (2021)
- Springbrook Elementary School New Music Classrooms (2021)
- Meadow Park Elementary School New Music Classrooms (2022)
- Brywood Elementary School New Music Classrooms (2022)
- Woodbridge High School New Performing Arts Center (2022)
- Turtle Rock Elementary School New Music Classroom Building (2023)
- South Lake Middle School New Music Classroom (2025)

### Modernization Projects (Measure E)

- College Park Elementary School (2021)
- Culverdale Elementary School (2021)
- Santiago Hills Elementary School (2021)
- Stone Creek Elementary School (2021)
- Rancho San Joaquin Middle School (2021)
- Irvine High School (2021)
- University High School (2021)
- Eastshore Elementary School (2021)
- Westpark Elementary School (2021)
- Springbrook Elementary School (2021)
- Brywood Elementary School (2022)
- Meadow Park Elementary School (2022)
- Lakeside Middle School (2023)
- Bonita Canyon Elementary School (2023)
- Greentree Elementary School (2023)
- South Lake Middle School (2025)

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

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

### AB 300 (Measure E)

- 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/departments/measure-e](https://iusd.org/departments/measure-e).

School Site	Work	Completion Date
Bonita Canyon ES	Enclose Classrooms	2017
Culverdale ES	Enclose Classrooms	2017
Greentree ES	Enclose Classrooms	2017
Santiago Hills ES	Enclose Classrooms	2017
Westwood Basics	Interim Campus (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/departments/measure-e](https://iusd.org/departments/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
Lakeside MS	Multipurpose Building Expansion	2027
College Park ES	Nutrition Services Expansion	2027
Northwood HS	New Practice Gymnasium/PAC Improvements	2027
Sierra Vista MS	Music Classroom Building/Nutrition Services Expansion	2028
Venado MS	Interior Improvements to Multipurpose Building	TBD
University HS	Performing Arts Center Improvements/Expansion	TBD



**Measure E  
Irvine High School  
New Performing Arts Center  
(Completed)**



# Facilities Planning

## Aggressive Enrollment Projections

Grade	Actual Enrollment				Projected Enrollment					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Pre-K	394	561	768	949	1202	1190	1190	1228	1250	1263
K	2142	2112	1975	1940	1961	1933	1948	1996	2029	2053
1	2586	2568	2522	2334	2361	2325	2300	2315	2349	2370
2	2600	2766	2680	2627	2496	2473	2444	2430	2392	2412
3	2743	2746	2880	2768	2775	2589	2584	2563	2495	2447
4	2774	2867	2909	3013	2923	2903	2716	2718	2636	2556
5	2814	2841	3004	3011	3137	3023	3004	2816	2774	2687
6	2887	2911	2961	3149	3147	3254	3135	3122	2881	2827
7	2771	2869	2984	3015	3230	3205	3320	3211	3210	2941
8	2781	2812	2983	3026	3090	3298	3281	3407	3259	3252
9	2744	2732	2769	2945	2993	3018	3225	3223	3330	3187
10	2799	2840	2832	2833	3043	3078	3102	3330	3281	3382
11	2608	2804	2873	2840	2872	3064	3106	3147	3357	3303
12	2759	2590	2829	2884	2854	2878	3074	3122	3164	3369
Subtotals:	35402	36019	36969	37334	38084	38231	38429	38628	38407	38049
Pct Chg:		1.7%	2.6%	1.0%	2.0%	0.4%	0.5%	0.5%	-0.6%	-0.9%
SDC:	601	610	640	689	704	694	694	689	685	677
-DHH	82	90	81	79	80	80	80	80	80	80
Totals:	35921	36539	37528	37944	38708	38845	39043	39237	39012	38646
Capacity:	42063	42870	43428	43745	44418	44954	44954	42462	42462	42463
Open Seats:	6142	6331	5900	5801	5710	6109	5911	3225	3450	3817

Source: IUSD25Mod (Recent Development) Projection Engine Run: 2/21/25

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
Eastwood ES Villa 2024	\$3,662,924	\$4,385,526	\$8,048,450
Portola HS Expansion	\$9,709,270	\$25,780,860	\$35,490,130
TOTALS	\$13,372,194	\$30,166,386	\$43,538,580
Represents budgeted project costs			

# Measure E Funding Status

Project	State Funds Eligible	District Share to Date	Project to Date
ME - Bonita Canyon Mod	*\$334,581	\$533,870	\$868,451
ME - Brywood Exp/Mod	*\$4,477,447	\$9,748,380	\$14,225,827
ME - College Park Mod	*\$527,914	\$2,897,393	\$3,425,307
ME - Creekside Exp	*\$1,606,345	\$3,236,772	\$4,843,117
ME - Culverdale Mod	*\$784,679	\$816,438	\$1,601,117
ME - Eastshore Exp/Mod	*\$1,591,154	\$4,489,416	\$6,080,570
ME - Greentree Mod	*\$373,866	\$1,540,026	\$1,913,892
ME- Greentree Exp	\$794,381	\$11,542,605	\$12,336,986
ME - Irvine HS Mod	*\$4,256,129	\$2,666,136	\$6,922,265
ME - Irvine HS Exp	\$2,154,995	\$36,575,692	\$38,730,687
ME - Lakeside Mod	*\$364,925	\$2,527,256	\$2,892,181
ME - Meadow Park Exp/Mod	*\$4,887,876	\$11,139,659	\$16,027,535
ME - Oak Creek ES Exp	\$452,110	\$3,400,971	\$3,853,081
ME - Rancho Exp/Mod	*\$1,747,785	\$3,541,547	\$5,289,332
ME - Santiago Hills Mod	*\$625,105	\$802,081	\$1,427,186
ME - Santiago Hills Exp	\$876,324	\$10,797,623	\$11,673,947
ME - Sierra Vista Exp	*\$1,671,605	\$2,916,952	\$4,588,557
ME - South Lake Exp	*\$6,057,144	\$9,676,135	\$15,733,279
ME - Springbrook Exp/Mod	*\$4,683,764	\$10,599,414	\$15,283,178
ME - Stone Creek Exp/Mod	*\$1,624,165	\$2,671,323	\$4,295,488
ME - Turtle Rock Exp	*\$1,776,256	\$3,306,084	\$5,082,340
ME - University HS Mod	*\$735,286	\$3,958,217	\$4,693,503
ME - University Park Mod	*\$1,565,006	\$8,835,224	\$10,400,230
ME - Venado Exp	*\$2,249,063	\$2,935,467	\$5,184,530
ME - Westpark Mod	*\$3,729,015	\$6,943,900	\$10,672,915
ME - Woodbridge Exp	*\$6,219,613	\$22,655,737	\$28,875,350
TOTALS	\$56,166,533	\$180,754,318	\$236,920,851
Represents actual completed project costs			
Represents budgeted project costs			

\*State Funds Received

***VII. School Allocations and Budgets  
Placeholder***

# School Allocations

## Changes in School Site Allocations

	21-22 Allocation	22-23 Allocation	23-24 Allocation	24-25 Allocation	25-26 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	\$134.62/ student	\$137.72/ student
Middle School Base Allocation	\$133.74/ student	\$133.74/ student	\$133.74/ student	\$138.23/ student	\$141.41/ student
High School Base Allocation	\$134.50/ student	\$134.50/ student	\$134.50/ student	\$139.02/ student	\$142.22/ student

# Elementary and K-8 School Site Allocations 2025-26

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 2025-26		
	<b><u>Elementary</u></b>	<b><u>K-8</u></b>
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	\$137.72/student	\$137.72/student
Middle School Base Allocation		\$141.41/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 2025-26

MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 2025-26		
	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	\$141.41/student	\$142.22/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. 2024 Enrollment)

770

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,265,934	\$4,241
Classified Salaries	346,196	450
Benefits	1,239,115	1,609
Site Operations/Utilities	167,766	218
LCFF Base	146,661	190
LCFF Supplemental	69,447	90
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,235,119</b>	<b>\$6,799</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$161,927	\$210
Art and Music in Schools / Prop 28	103,041	134
Lottery Instructional Materials	7,710	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$272,678</b>	<b>\$354</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,507,797</b>	<b>\$7,153</b>



## Bonita Canyon Elementary School

**Enrollment** (Oct. 2024 Enrollment)

395

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$1,908,992	\$4,833
Classified Salaries	203,705	516
Benefits	725,506	1,837
Site Operations/Utilities	85,167	216
LCFF Base	73,352	186
LCFF Supplemental	18,801	48
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,015,523</b>	<b>\$7,634</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$50,271	\$127
Lottery Instructional Materials	3,970	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$54,241</b>	<b>\$137</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,069,764</b>	<b>\$7,772</b>



## Brywood Elementary School

**Enrollment** (Oct. 2024 Enrollment)

578

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,411,019	\$4,171
Classified Salaries	327,352	566
Benefits	955,377	1,653
Site Operations/Utilities	112,327	194
LCFF Base	108,208	187
LCFF Supplemental	26,747	46
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,941,030</b>	<b>\$6,818</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$68,598	\$119
Lottery Instructional Materials	5,810	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$74,408</b>	<b>\$129</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,015,438</b>	<b>\$6,947</b>



## Canyon View Elementary School

**Enrollment** (Oct. 2024 Enrollment)

764

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,011,769	\$3,942
Classified Salaries	333,220	436
Benefits	1,168,445	1,529
Site Operations/Utilities	207,406	271
LCFF Base	143,998	188
LCFF Supplemental	50,681	66
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,915,519</b>	<b>\$6,434</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$90,134	\$118
Lottery Instructional Materials	7,630	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$97,764</b>	<b>\$128</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,013,283</b>	<b>\$6,562</b>





## College Park Elementary School

**Enrollment** (Oct. 2024 Enrollment)

<b>430</b>
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	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,085,965	\$4,851
Classified Salaries	282,954	658
Benefits	805,725	1,874
Site Operations/Utilities	127,280	296
LCFF Base	81,483	189
LCFF Supplemental	23,126	54
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,406,533</b>	<b>\$7,922</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$57,956	\$135
Lottery Instructional Materials	4,290	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$62,246</b>	<b>\$145</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,468,779</b>	<b>\$8,067</b>



## Culverdale Elementary School

**Enrollment** (Oct. 2024 Enrollment)

558

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,227,117	\$3,991
Classified Salaries	349,450	626
Benefits	890,096	1,595
Site Operations/Utilities	153,515	275
LCFF Base	104,673	188
LCFF Supplemental	66,013	118
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,790,864</b>	<b>\$6,794</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$185,886	\$333
Art and Music in Schools / Prop 28	78,608	141
Lottery Instructional Materials	5,570	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$270,064</b>	<b>\$484</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,060,928</b>	<b>\$7,278</b>



## Cypress Village Elementary School

**Enrollment** (Oct. 2024 Enrollment)

1,007

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,857,691	\$3,831
Classified Salaries	460,984	458
Benefits	1,496,454	1,486
Site Operations/Utilities	204,340	203
LCFF Base	194,536	193
LCFF Supplemental	96,274	96
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,310,279</b>	<b>\$6,266</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$206,540	\$205
Art and Music in Schools / Prop 28	126,046	125
Lottery Instructional Materials	10,100	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$342,686</b>	<b>\$340</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,652,965</b>	<b>\$6,607</b>



## Deerfield Elementary School

**Enrollment** (Oct. 2024 Enrollment)

<b>615</b>
------------

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,860,713	\$4,652
Classified Salaries	313,351	510
Benefits	1,083,535	1,762
Site Operations/Utilities	254,174	413
LCFF Base	113,650	185
LCFF Supplemental	30,075	49
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,655,498</b>	<b>\$7,570</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$0	\$0
Art and Music in Schools / Prop 28	75,739	123
Lottery Instructional Materials	6,150	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$81,889</b>	<b>\$133</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,737,387</b>	<b>\$7,703</b>



## Eastshore Elementary School

**Enrollment** (Oct. 2024 Enrollment)

<b>549</b>
------------

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,187,050	\$3,984
Classified Salaries	294,260	536
Benefits	884,784	1,612
Site Operations/Utilities	109,413	199
LCFF Base	105,952	193
LCFF Supplemental	33,945	62
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,615,404</b>	<b>\$6,585</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$63,849	\$116
Lottery Instructional Materials	5,510	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$69,359</b>	<b>\$126</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,684,763</b>	<b>\$6,712</b>





## Eastwood Elementary School

Enrollment (Oct. 2024 Enrollment)

647

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,546,670	\$3,936
Classified Salaries	322,929	499
Benefits	1,024,521	1,583
Site Operations/Utilities	211,004	326
LCFF Base	122,805	190
LCFF Supplemental	53,119	82
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,281,048</b>	<b>\$6,617</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$78,860	\$122
Lottery Instructional Materials	6,460	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$85,320</b>	<b>\$132</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,366,368</b>	<b>\$6,749</b>



## Greentree Elementary School

**Enrollment** (Oct. 2024 Enrollment)

434

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,049,004	\$4,721
Classified Salaries	292,759	675
Benefits	815,745	1,880
Site Operations/Utilities	182,262	420
LCFF Base	81,364	187
LCFF Supplemental	30,467	70
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,451,601</b>	<b>\$7,953</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$106,575	\$246
Art and Music in Schools / Prop 28	57,541	133
Lottery Instructional Materials	4,320	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$168,436</b>	<b>\$388</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,620,037</b>	<b>\$8,341</b>



## Loma Ridge Elementary School

**Enrollment** (Oct. 2024 Enrollment)

766

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,755,079	\$3,597
Classified Salaries	381,905	499
Benefits	1,159,674	1,514
Site Operations/Utilities	270,897	354
LCFF Base	145,840	190
LCFF Supplemental	38,616	50
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,752,011</b>	<b>\$6,204</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$88,014	\$115
Lottery Instructional Materials	7,660	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$95,674</b>	<b>\$125</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,847,685</b>	<b>\$6,329</b>



## Meadowpark Elementary School

**Enrollment** (Oct. 2024 Enrollment)

592

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,488,781	\$4,204
Classified Salaries	341,157	576
Benefits	995,270	1,681
Site Operations/Utilities	111,123	188
LCFF Base	112,305	190
LCFF Supplemental	30,983	52
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,079,619</b>	<b>\$6,891</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$103,270	\$174
Art and Music in Schools / Prop 28	74,247	125
Lottery Instructional Materials	5,990	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$183,507</b>	<b>\$310</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,263,126</b>	<b>\$7,201</b>



## Northwood Elementary School

**Enrollment** (Oct. 2024 Enrollment)

<b>508</b>
------------

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,051,511	\$4,038
Classified Salaries	330,332	650
Benefits	853,785	1,681
Site Operations/Utilities	113,008	222
LCFF Base	93,034	183
LCFF Supplemental	48,387	95
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,490,057</b>	<b>\$6,870</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	139,621	275
Art and Music in Schools / Prop 28	68,172	134
Lottery Instructional Materials	5,120	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$212,913</b>	<b>\$419</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,702,970</b>	<b>\$7,289</b>





## Oak Creek Elementary School

**Enrollment** (Oct. 2024 Enrollment)

<b>963</b>
------------

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,753,001	\$3,897
Classified Salaries	337,313	350
Benefits	1,415,565	1,470
Site Operations/Utilities	157,397	163
LCFF Base	182,097	189
LCFF Supplemental	125,983	131
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,971,356</b>	<b>\$6,201</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$233,803	\$242.79
Art and Music in Schools / Prop 28	120,037	124.65
Lottery Instructional Materials	9,650	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$363,490</b>	<b>\$377</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,334,846</b>	<b>\$6,578</b>



# PORTOLA SPRINGS — ELEMENTARY SCHOOL —

## Portola Springs Elementary School

Enrollment (Oct. 2024 Enrollment)

948

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,680,061	\$3,882
Classified Salaries	383,888	405
Benefits	1,425,704	1,504
Site Operations/Utilities	236,448	249
LCFF Base	178,229	188
LCFF Supplemental	57,248	60
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,961,578</b>	<b>\$6,289</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$114,305	\$121
Lottery Instructional Materials	9,460	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$123,765</b>	<b>\$131</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,085,343</b>	<b>\$6,419</b>



# SANTIAGO HILLS — ELEMENTARY —

## Santiago Hills Elementary School

Enrollment (Oct. 2024 Enrollment)

548

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,424,322	\$4,424
Classified Salaries	277,174	506
Benefits	926,433	1,691
Site Operations/Utilities	168,504	307
LCFF Base	103,569	189
LCFF Supplemental	29,443	54
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,929,445</b>	<b>\$7,171</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$65,393	\$119
Lottery Instructional Materials	5,470	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$70,863</b>	<b>\$129</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,000,308</b>	<b>\$7,300</b>



## Springbrook Elementary School

Enrollment (Oct. 2024 Enrollment)

539

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,206,386	\$4,093
Classified Salaries	314,618	584
Benefits	876,741	1,627
Site Operations/Utilities	120,578	224
LCFF Base	99,729	185
LCFF Supplemental	42,772	79
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,660,824</b>	<b>\$6,792</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$129,707	\$241
Art and Music in Schools / Prop 28	69,113	128
Lottery Instructional Materials	5,380	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$204,200</b>	<b>\$379</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,865,024</b>	<b>\$7,171</b>



## Stone Creek Elementary School

**Enrollment** (Oct. 2024 Enrollment)

<b>506</b>
------------

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,140,755	\$4,231
Classified Salaries	282,857	559
Benefits	843,044	1,666
Site Operations/Utilities	118,871	235
LCFF Base	94,696	187
LCFF Supplemental	29,728	59
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,509,951</b>	<b>\$6,937</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$58,141	\$115
Lottery Instructional Materials	5,100	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$63,241</b>	<b>\$125</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,573,192</b>	<b>\$7,062</b>





## Stonegate Elementary School

**Enrollment** (Oct. 2024 Enrollment)

1,037

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,143,199	\$3,995
Classified Salaries	369,121	356
Benefits	1,541,875	1,487
Site Operations/Utilities	217,597	210
LCFF Base	196,243	189
LCFF Supplemental	76,929	74
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,544,964</b>	<b>\$6,311</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$120,089	\$116
Lottery Instructional Materials	10,370	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$130,459</b>	<b>\$126</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,675,423</b>	<b>\$6,437</b>

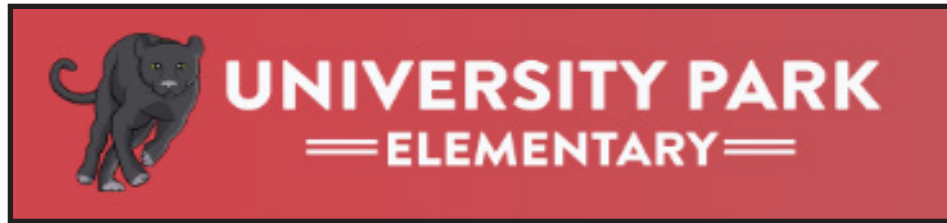


## Turtle Rock Elementary School

**Enrollment** (Oct. 2024 Enrollment)

881

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,601,686	\$4,088
Classified Salaries	379,250	430
Benefits	1,378,011	1,564
Site Operations/Utilities	140,743	160
LCFF Base	176,469	200
LCFF Supplemental	61,724	70
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,737,883</b>	<b>\$6,513</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$155,318	\$176
Art and Music in Schools / Prop 28	110,892	126
Lottery Instructional Materials	8,870	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$275,080</b>	<b>\$10</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,012,963</b>	<b>\$6,523</b>



## University Park Elementary School

**Enrollment** (Oct. 2024 Enrollment)

509

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,201,733	\$4,326
Classified Salaries	285,147	560
Benefits	859,354	1,688
Site Operations/Utilities	127,887	251
LCFF Base	98,306	193
LCFF Supplemental	50,780	100
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$3,623,207</b>	<b>\$7,118</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$148,710	\$292
Art and Music in Schools / Prop 28	65,413	129
Lottery Instructional Materials	5,090	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$219,213</b>	<b>\$431</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$3,842,420</b>	<b>\$7,549</b>



## Westpark Elementary School

Enrollment (Oct. 2024 Enrollment)

876

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,502,439	\$3,998
Classified Salaries	312,710	357
Benefits	1,308,364	1,494
Site Operations/Utilities	195,888	224
LCFF Base	160,209	183
LCFF Supplemental	63,220	72
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,542,830</b>	<b>\$6,327</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$204,062	\$233
Art and Music in Schools / Prop 28	109,326	125
Lottery Instructional Materials	8,780	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$322,168</b>	<b>\$368</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,864,998</b>	<b>\$6,695</b>



## Woodbury Elementary School

**Enrollment** (Oct. 2024 Enrollment)

**1,095**

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,218,994	\$3,853
Classified Salaries	403,729	369
Benefits	1,650,869	1,508
Site Operations/Utilities	201,482	184
LCFF Base	211,711	193
LCFF Supplemental	91,566	84
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,778,351</b>	<b>\$6,190</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$129,984	\$119
Lottery Instructional Materials	10,990	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$140,974</b>	<b>\$129</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,919,325</b>	<b>\$6,319</b>





## Beacon Park K-8 School

**Enrollment** (Oct. 2024 Enrollment)

1,065

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,480,010	\$4,207
Classified Salaries	432,893	406
Benefits	1,687,115	1,584
Site Operations/Utilities	269,301	253
LCFF Base	190,388	179
LCFF Supplemental	48,520	46
Counseling Program	161,444	152
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$7,269,671</b>	<b>\$6,826</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$125,546	\$118
Lottery Instructional Materials	10,640	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$136,186</b>	<b>\$128</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$7,405,857</b>	<b>\$6,954</b>



## Cadence Park K-8 School

**Enrollment** (Oct. 2024 Enrollment)

965

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,615,803	\$3,747
Classified Salaries	448,619	465
Benefits	1,470,815	1,524
Site Operations/Utilities	263,556	273
LCFF Base	171,498	178
LCFF Supplemental	65,105	67
Counseling Program	140,155	145
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,175,551</b>	<b>\$6,400</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$117,410	\$122
Lottery Instructional Materials	9,660	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$127,070</b>	<b>\$132</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,302,621</b>	<b>\$6,531</b>



## Plaza Vista K-8 School

**Enrollment** (Oct. 2024 Enrollment)

**835**

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,612,950	\$4,327
Classified Salaries	389,148	466
Benefits	1,403,583	1,681
Site Operations/Utilities	229,660	275
LCFF Base	146,924	176
LCFF Supplemental	77,312	93
Counseling	92,007	110
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,951,584</b>	<b>\$7,128</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$97,670	\$117
Lottery Instructional Materials	8,360	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$106,030</b>	<b>\$127</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,057,614</b>	<b>\$7,255</b>



# SOLIS PARK

## K-8 SCHOOL

### Solis Park K-8 School

Enrollment (Oct. 2024 Enrollment)

972

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,511,203	\$3,612
Classified Salaries	434,848	447
Benefits	1,452,230	1,494
Site Operations/Utilities	225,770	232
LCFF Base	174,194	179
LCFF Supplemental	71,564	74
Counseling	110,897	114
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,980,706</b>	<b>\$6,153</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$80,109	\$82
Lottery Instructional Materials	9,740	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$89,849</b>	<b>\$92</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,070,555</b>	<b>\$6,245</b>



## Vista Verde K-8 School

Enrollment (Oct. 2024 Enrollment)

837

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,736,541	\$4,464
Classified Salaries	351,099	419
Benefits	1,395,727	1,668
Site Operations/Utilities	274,510	328
LCFF Base	152,888	183
LCFF Supplemental	26,026	31
Counseling Program	158,260	189
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$6,095,051</b>	<b>\$7,093</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$91,217	\$109
Lottery Instructional Materials	8,400	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$99,617</b>	<b>\$119</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,194,668</b>	<b>\$7,212</b>



## Jeffrey Trail Middle School

**Enrollment** (Oct. 2024 Enrollment)

1,049

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$4,398,957	\$4,193
Classified Salaries	470,958	449
Benefits	1,713,143	1,633
Site Operations/Utilities	240,252	229
LCFF Base	146,703	140
LCFF Supplemental	51,012	49
Counseling Program	373,755	356
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$7,394,780</b>	<b>\$7,049</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$135,969	\$130
Lottery Instructional Materials	10,510	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$146,479</b>	<b>\$140</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$7,541,259</b>	<b>\$7,189</b>





# LAKESIDE

MIDDLE SCHOOL

## Lakeside Middle School

Enrollment (Oct. 2024 Enrollment)

629

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,795,432	\$4,444
Classified Salaries	330,422	525
Benefits	1,093,025	1,738
Site Operations/Utilities	195,909	311
LCFF Base	90,647	144
LCFF Supplemental	27,753	44
Counseling Program	160,827	256
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,694,015</b>	<b>\$7,463</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$121,446	\$193
Art and Music in Schools / Prop 28	80,307	128
Lottery Instructional Materials	6,290	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$208,043</b>	<b>\$331</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,902,058</b>	<b>\$7,793</b>



## Rancho San Joaquin Middle School

**Enrollment** (Oct. 2024 Enrollment)

<b>860</b>
------------

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$3,555,984	\$4,135
Classified Salaries	343,343	399
Benefits	1,351,672	1,572
Site Operations/Utilities	284,690	331
LCFF Base	116,578	136
LCFF Supplemental	44,285	51
Counseling Program	275,380	320
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$5,971,932</b>	<b>\$6,944</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title I	\$158,623	\$184
Art and Music in Schools / Prop 28	108,717	126
Lottery Instructional Materials	8,610	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$275,950</b>	<b>\$321</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$6,247,882</b>	<b>\$7,265</b>



## Sierra Vista Middle School

Enrollment (Oct. 2024 Enrollment)

1,282

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$5,247,158	\$4,093
Classified Salaries	447,010	349
Benefits	1,952,964	1,523
Site Operations/Utilities	212,521	166
LCFF Base	174,911	136
LCFF Supplemental	50,487	39
Counseling Program	386,223	301
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$8,471,274</b>	<b>\$6,608</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$140,365	\$109
Lottery Instructional Materials	12,830	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$153,195</b>	<b>\$119</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$8,624,469</b>	<b>\$6,727</b>



## Southlake Middle School

Enrollment (Oct. 2024 Enrollment)

652

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,826,869	\$4,336
Classified Salaries	394,326	605
Benefits	1,132,424	1,737
Site Operations/Utilities	178,008	273
LCFF Base	87,826	135
LCFF Supplemental	43,627	67
Counseling Program	189,302	290
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,852,382</b>	<b>\$7,442</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$184,234	\$283
Art and Music in Schools / Prop 28	88,664	136
Lottery Instructional Materials	6,520	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$279,418</b>	<b>\$429</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$5,131,800</b>	<b>\$7,871</b>



## Venado Middle School

Enrollment (Oct. 2024 Enrollment)

506

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$2,302,086	\$4,550
Classified Salaries	323,647	640
Benefits	958,255	1,894
Site Operations/Utilities	234,607	464
LCFF Base	67,644	134
LCFF Supplemental	21,418	42
Counseling Program	137,956	273
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$4,045,613</b>	<b>\$7,995</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$86,747	\$171
Art and Music in Schools / Prop 28	67,859	134
Lottery Instructional Materials	5,060	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$159,666</b>	<b>\$316</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$4,205,279</b>	<b>\$8,311</b>



# CREEKSIDE

## EDUCATION CENTER

### Creekside High School

Enrollment (Oct. 2024 Enrollment)

78

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$803,392	\$10,300
Classified Salaries	355,676	4,560
Benefits	437,334	5,607
Site Operations/Utilities	429,057	5,501
LCFF Base	12,152	156
LCFF Supplemental	5,033	65
Counseling Program	313,161	4,015
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$2,355,805</b>	<b>\$30,203</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$12,882	\$165
Lottery Instructional Materials	770	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$13,652</b>	<b>\$175</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$2,369,457</b>	<b>\$30,378</b>





## Irvine High School

**Enrollment** (Oct. 2024 Enrollment)

**1,964**

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$8,294,109	\$4,223
Classified Salaries	1,267,953	646
Benefits	3,347,175	1,704
Site Operations/Utilities	713,609	363
Athletics Base Program	752,317	383
LCFF Base	368,937	188
LCFF Supplemental	68,739	35
Counseling Program	604,917	308
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$15,417,756</b>	<b>\$7,850</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$243,558	\$124
Lottery Instructional Materials	19,650	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$263,208</b>	<b>\$134</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$15,680,964</b>	<b>\$7,984</b>



## Northwood High School

**Enrollment** (Oct. 2024 Enrollment)

**2,244**

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,275,232	\$4,133
Classified Salaries	1,292,696	576
Benefits	3,677,092	1,639
Site Operations/Utilities	541,963	242
Athletics Base Program	762,805	340
LCFF Base	421,535	188
LCFF Supplemental	70,055	31
Counseling Program	741,627	330
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$16,783,005</b>	<b>\$7,479</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$280,601	\$125
Lottery Instructional Materials	22,460	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$303,061</b>	<b>\$135</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$17,086,066</b>	<b>\$7,614</b>



## Portola High School

**Enrollment** (Oct. 2024 Enrollment)

**2,693**

	<b>2025-26 Budget</b>	<b>Amount Per Student</b>
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,890,799	\$3,673
Classified Salaries	1,431,783	532
Benefits	4,075,189	1,513
Site Operations/Utilities	753,064	280
Athletics Base Program	750,034	279
LCFF Base	505,880	188
LCFF Supplemental	87,335	32
Counseling Program	890,932	331
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$18,385,016</b>	<b>\$6,827</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$301,417	\$112
Lottery Instructional Materials	26,930	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$328,347</b>	<b>\$122</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$18,713,363</b>	<b>\$6,949</b>



## University High School

**Enrollment** (Oct. 2024 Enrollment)

2,307

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,329,006	\$4,044
Classified Salaries	1,289,929	559
Benefits	3,717,984	1,612
Site Operations/Utilities	544,125	236
Athletics Base Program	747,317	324
LCFF Base	433,370	188
LCFF Supplemental	80,760	35
Counseling Program	760,397	330
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$16,902,888</b>	<b>\$7,327</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$274,484	\$119
Lottery Instructional Materials	23,080	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$297,564</b>	<b>\$129</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$17,200,452</b>	<b>\$7,456</b>



## Woodbridge High School

**Enrollment** (Oct. 2024 Enrollment)

2,232

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$9,303,691	\$4,168
Classified Salaries	1,364,790	611
Benefits	3,724,397	1,669
Site Operations/Utilities	803,678	360
Athletics Base Program	760,016	341
LCFF Base	419,281	188
LCFF Supplemental	83,786	38
Counseling Program	836,728	375
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$17,296,367</b>	<b>\$7,749</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$279,143	\$125
Lottery Instructional Materials	22,370	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$301,513</b>	<b>\$135</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$17,597,880</b>	<b>\$7,884</b>



## Irvine Virtual Academy

Enrollment (Oct. 2024 Enrollment)

58

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$478,886	\$8,257
Classified Salaries	30,747	530
Benefits	164,744	2,840
Site Operations/Utilities	0	0
LCFF Base	11,808	204
LCFF Supplemental	970	17
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$687,155</b>	<b>\$11,848</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Title 1	\$9,915	\$171
Art and Music in Schools / Prop 28	13,105	226
Lottery Instructional Materials	580	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$23,600</b>	<b>\$407</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$710,755</b>	<b>\$12,254</b>





IUSD VIRTUAL ACADEMY  
— MIDDLE & HIGH —  
@ SAN JOAQUIN

San Joaquin HS

Enrollment (Oct. 2024 Enrollment)

88

	2025-26 Budget	Amount Per Student
<b><u>Unrestricted General Fund Program Expenditures</u></b>		
Certificated Salaries	\$1,290,497	\$14,665
Classified Salaries	100,525	1,142
Benefits	475,228	5,400
LCFF Base	111,897	1,272
LCFF Supplemental	1,045	12
<b>Total Unrestricted General Fund Program Expenditures</b>	<b>\$1,979,192</b>	<b>\$22,491</b>
<b><u>Restricted General Fund Program Expenditures</u></b>		
Art and Music in Schools / Prop 28	\$14,619	\$166
Lottery Instructional Materials	880	10
<b>Total Restricted General Fund Program Expenditures</b>	<b>\$15,499</b>	<b>\$176</b>
<b>TOTAL LOCATION PROGRAM EXPENDITURES</b>	<b>\$1,994,691</b>	<b>\$22,667</b>

***VIII. Multi-Year Projections  
Placeholder***

Irvine Unified School District 2025-26 Budget General Fund					
DESCRIPTION	2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>A. REVENUES</b>					
LCFF Sources	\$ 432,340,568	\$ 443,684,550	\$ 459,482,288	\$ 473,079,770	\$ 486,928,302
Federal Revenues	22,415,721	15,790,506	16,552,779	16,552,779	16,552,779
Other State Revenues	88,598,718	93,641,834	105,848,560	94,004,622	96,023,077
Other Local Revenue	52,047,616	44,402,347	30,908,509	31,204,513	31,351,879
 TOTAL REVENUES	 \$ 595,402,623	 \$ 597,519,237	 \$ 612,792,136	 \$ 614,841,684	 \$ 630,856,037
<b>B. EXPENDITURES</b>					
Certificated Salaries	\$ 244,849,043	\$ 252,842,004	\$ 260,664,244	\$ 250,614,466	\$ 254,239,820
Classified Salaries	89,900,578	92,432,442	104,017,997	105,214,615	108,161,129
Employee Benefits	140,967,368	146,067,732	152,347,106	149,598,125	152,353,522
Books and Supplies	24,916,116	19,527,881	32,813,416	15,689,517	15,151,836
Services, Other Oper. Exps	66,034,030	83,723,164	68,242,613	68,550,229	70,008,643
Capital Outlay	1,863,182	2,975,922	815,523	626,523	626,523
Other Outgo	3,437,878	3,092,347	3,358,000	3,385,600	3,422,674
Direct Support/Indirect Costs	(323,349)	(327,870)	(336,728)	(336,728)	(336,728)
 TOTAL EXPENDITURES	 \$ 571,644,846	 \$ 600,333,622	 \$ 621,922,171	 \$ 593,342,347	 \$ 603,627,419
<b>C. EXCESS (DEFICIENCY)</b>	 \$ 23,757,777	 \$ (2,814,386)	 \$ (9,130,035)	 \$ 21,499,337	 \$ 27,228,618

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

Irvine Unified School District 2025-26 Budget General Fund					
DESCRIPTION	2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected
<u>D. OTHER SOURCES/USES</u>					
Interfund Transfers In	\$ -	\$ 2,301,524	\$ 3,750,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	24,507,779	10,042,784	6,893,804	7,478,305	8,150,482
Other Sources	127,073	0	0	0	0
Other Uses	0	0	0	0	0
Contributions	0	0	0	0	0
Total Other Sources/Uses	\$ (24,380,706)	\$ (7,741,260)	\$ (3,143,804)	\$ (7,228,305)	\$ (7,900,482)
<u>E. NET INCREASE (DECREASE)</u>	(622,929)	(10,555,646)	(12,273,839)	14,271,032	19,328,136
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	\$ 156,234,182	\$ 155,611,254	\$ 145,055,608	\$ 132,781,769	\$ 147,052,801
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	156,234,182	155,611,254	145,055,608	132,781,769	147,052,801
Ending Balance, June 30,	<u>\$ 155,611,254</u>	<u>\$ 145,055,608</u>	<u>\$ 132,781,769</u>	<u>\$ 147,052,801</u>	<u>\$ 166,380,937</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	150,000	150,000	150,000	150,000	150,000
Stores	185,599	250,292	200,000	200,000	200,000
Prepaid Expenses	113,029	228,619	0	0	0
Economic Uncertainties	11,923,053	12,207,529	12,577,000	12,016,414	12,235,559
%	2.00%	2.00%	2.00%	2.00%	2.00%
Restricted Ending Fund Balance	107,909,891	102,043,177	83,928,155	84,840,988	86,304,022
Board Assigned/Unassigned	35,329,681	30,175,990	35,926,614	49,845,399	67,491,356

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

Irvine Unified School District 2025-26 Budget Unrestricted					
DESCRIPTION	2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>A. REVENUES</b>					
LCFF Sources	\$ 430,533,706	\$ 439,269,699	\$ 456,581,577	\$ 470,179,059	\$ 484,027,591
Federal Revenues	0	0	0	0	0
Other State Revenues	13,010,025	13,397,103	16,575,860	16,888,180	17,142,385
Other Local Revenue	21,523,230	21,822,273	19,768,832	20,064,836	20,212,202
 TOTAL REVENUES	 \$ 465,066,961	 \$ 474,489,075	 \$ 492,926,269	 \$ 507,132,075	 \$ 521,382,178
<b>B. EXPENDITURES</b>					
Certificated Salaries	183,414,745	188,652,197	191,962,566	193,650,880	195,671,882
Classified Salaries	51,083,553	53,470,905	55,558,078	56,649,345	57,762,138
Employee Benefits	83,895,292	86,387,723	89,109,656	89,775,404	90,969,776
Books and Supplies	7,817,123	7,841,280	7,664,014	7,667,316	7,670,477
Services, Other Oper. Exps	25,949,980	32,990,508	37,221,912	38,081,683	39,226,024
Capital Outlay	385,552	396,909	-	-	-
Other Outgo	1,964,702	1,811,439	2,150,000	2,177,600	2,214,674
Direct Support/Indirect Costs	(3,519,167)	(3,769,219)	(4,325,234)	(4,201,651)	(4,330,170)
 TOTAL EXPENDITURES	 \$ 350,991,780	 \$ 367,781,742	 \$ 379,340,992	 \$ 383,800,577	 \$ 389,184,801
<b>C. EXCESS (DEFICIENCY)</b>	 \$ 114,075,180	 \$ 106,707,332	 \$ 113,585,277	 \$ 123,331,498	 \$ 132,197,377

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

Irvine Unified School District 2025-26 Budget Unrestricted					
DESCRIPTION	2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected
<u>D. OTHER SOURCES/USES</u>					
Interfund Transfers In	\$ -	\$ 2,301,524	\$ 3,750,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	7,944,765	4,957,527	4,793,804	5,378,305	6,050,482
Other Sources	127,073	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	(108,149,593)	(108,740,261)	(106,700,290)	(104,844,994)	(108,531,793)
Total Other Sources/Uses	\$ (115,967,285)	\$ (111,396,264)	\$ (107,744,094)	\$ (109,973,299)	\$ (114,332,275)
<u>E. NET INCREASE (DECREASE)</u>	(1,892,104)	(4,688,932)	5,841,183	13,358,199	17,865,102
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	49,593,467	47,701,362	43,012,431	48,853,614	62,211,813
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	49,593,467	47,701,362	43,012,431	48,853,614	62,211,813
Ending Balance, June 30,	<u>\$ 47,701,362</u>	<u>\$ 43,012,431</u>	<u>\$ 48,853,614</u>	<u>\$ 62,211,813</u>	<u>\$ 80,076,915</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	150,000	150,000	150,000	150,000	150,000
Stores	185,599	250,292	200,000	200,000	200,000
Prepaid Expenses	113,029	228,619	0	0	0
Economic Uncertainties	11,923,053	12,207,529	12,577,000	12,016,414	12,235,559
Board Assigned/Unassigned	35,329,681	30,175,990	35,926,614	49,845,399	67,491,356

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.



Irvine Unified School District 2025-26 Budget Restricted					
DESCRIPTION	2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>A. REVENUES</b>					
LCFF Sources	\$ 1,806,862	\$ 4,414,851	\$ 2,900,711	\$ 2,900,711	\$ 2,900,711
Federal Revenues	22,415,721	15,790,506	16,552,779	16,552,779	16,552,779
Other State Revenues	75,588,693	80,244,731	89,272,700	77,116,442	78,880,692
Other Local Revenue	30,524,386	22,580,074	11,139,677	11,139,677	11,139,677
 TOTAL REVENUES	 \$ 130,335,663	 \$ 123,030,162	 \$ 119,865,867	 \$ 107,709,609	 \$ 109,473,859
<b>B. EXPENDITURES</b>					
Certificated Salaries	61,434,299	64,189,807	68,701,678	56,963,586	58,567,938
Classified Salaries	38,817,025	38,961,537	48,459,919	48,565,270	50,398,991
Employee Benefits	57,072,076	59,680,009	63,237,450	59,822,721	61,383,746
Books and Supplies	17,098,993	11,686,601	25,149,402	8,022,201	7,481,359
Services, Other Oper. Exps	40,084,050	50,732,656	31,020,701	30,468,545	30,782,618
Capital Outlay	1,477,630	2,579,013	815,523	626,523	626,523
Other Outgo	1,473,176	1,280,908	1,208,000	1,208,000	1,208,000
Direct Support/Indirect Costs	3,195,818	3,441,349	3,988,506	3,864,923	3,993,442
 TOTAL EXPENDITURES	 \$220,653,065.76	 \$ 232,551,880	 \$ 242,581,179	 \$ 209,541,770	 \$ 214,442,618
<b>C. EXCESS (DEFICIENCY)</b>	 \$ (90,317,403)	 \$ (109,521,718)	 \$ (122,715,312)	 \$ (101,832,161)	 \$ (104,968,759)

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

Irvine Unified School District 2025-26 Budget Restricted					
DESCRIPTION	2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected
<u>D. OTHER SOURCES/USES</u>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	16,563,014	5,085,257	2,100,000	2,100,000	2,100,000
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	108,149,593	108,740,261	106,700,290	104,844,994	108,531,793
Total Other Sources/Uses	\$ 91,586,579	\$ 103,655,004	\$ 104,600,290	\$ 102,744,994	\$ 106,431,793
<u>E. NET INCREASE (DECREASE)</u>	1,269,176	(5,866,714)	(18,115,022)	912,833	1,463,034
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	106,640,715	107,909,891	102,043,177	83,928,155	84,840,988
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	106,640,715	107,909,891	102,043,177	83,928,155	84,840,988
Ending Balance, June 30,	<u>\$ 107,909,891</u>	<u>\$ 102,043,177</u>	<u>\$ 83,928,155</u>	<u>\$ 84,840,988</u>	<u>\$ 86,304,022</u>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

*IX. Other Funds  
Placeholder*

# Other District Funds

## **Student Activity Special Revenue Fund (Fund 8)**

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

## **Adult Education Fund (Fund 11)**

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

## **Child Development Fund (Fund 12)**

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

## **Cafeteria Fund (Fund 13)**

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

## **Deferred Maintenance Fund (Fund 14)**

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

## **Building Fund (Fund 21)**

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

## **Capital Facilities Fund (Fund 25)**

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

## **County School Facilities Fund (Fund 35)**

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

# Other District Funds

## **Special Reserve Fund – Capital Projects (Fund 40)**

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

## **Capital Project Fund for Blended Component Units (Fund 49)**

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

## **Bond Interest and Redemption Fund (Fund 51)**

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

## **Debt Service Fund for Blended Component Units (Fund 52)**

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

## **Workers Compensation Fund (Fund 68)**

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

## **Health and Welfare Fund (Fund 69)**

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

## **Insurance Reserve Fund (Fund 70)**

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

## **Property/Liability Fund (Fund 81)**

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

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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
Other Local Revenues	0	7,074,407	7,074,407	0	6,335,750	6,335,750
<b>TOTAL REVENUES</b>	<b>0</b>	<b>7,074,407</b>	<b>7,074,407</b>	<b>0</b>	<b>6,335,750</b>	<b>6,335,750</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	1,273,285	1,273,285	0	1,625,555	1,625,555
Services, Other Oper. Exps	0	5,012,196	5,012,196	0	4,678,905	4,678,905
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>6,285,481</b>	<b>6,285,481</b>	<b>0</b>	<b>6,304,460</b>	<b>6,304,460</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>788,926</b>	<b>788,926</b>	<b>0</b>	<b>31,290</b>	<b>31,290</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	788,926	788,926	0	31,290	31,290
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	3,565,558	3,565,558	0	4,354,484	4,354,484
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,565,558	3,565,558	0	4,354,484	4,354,484
Ending Balance, June 30,	<u>0</u>	<u>4,354,484</u>	<u>4,354,484</u>	<u>0</u>	<u>4,385,774</u>	<u>4,385,774</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*



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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	622,092	622,092	0	637,209	637,209
Other Local Revenues	0	16,587	16,587	0	14,000	14,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>638,679</b>	<b>638,679</b>	<b>0</b>	<b>651,209</b>	<b>651,209</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	217,040	217,040	0	275,000	275,000
Classified Salaries	0	88,588	88,588	0	91,081	91,081
Employee Benefits	0	95,902	95,902	0	110,411	110,411
Books and Supplies	0	40,884	40,884	0	126,492	126,492
Services, Other Oper. Exps	0	23,659	23,659	0	33,225	33,225
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	15,334	15,334	0	15,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>481,408</b>	<b>481,408</b>	<b>0</b>	<b>651,209</b>	<b>651,209</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>157,271</b>	<b>157,271</b>	<b>0</b>	<b>0</b>	<b>0</b>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	157,271	157,271	0	0	0
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	248,220	248,220	0	405,491	405,491
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	248,220	248,220	0	405,491	405,491
Ending Balance, June 30,	<u>0</u>	<u>405,491</u>	<u>405,491</u>	<u>0</u>	<u>405,491</u>	<u>405,491</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	18,342	18,342	0	16,000	16,000
Other State Revenues	0	2,164,500	2,164,500	0	2,475,608	2,475,608
Other Local Revenues	0	361,501	361,501	0	330,000	330,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>2,544,344</b>	<b>2,544,344</b>	<b>0</b>	<b>2,821,608</b>	<b>2,821,608</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	120,763	120,763	0	110,230	110,230
Classified Salaries	0	1,056,029	1,056,029	0	1,199,237	1,199,237
Employee Benefits	0	532,234	532,234	0	613,250	613,250
Books and Supplies	0	226,360	226,360	0	1,947,556	1,947,556
Services, Other Oper. Exps	0	24,838	24,838	0	7,560	7,560
Capital Outlay	0	194,912	194,912	0	515,000	515,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	48,733	48,733	0	60,499	60,499
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>2,203,868</b>	<b>2,203,868</b>	<b>0</b>	<b>4,453,332</b>	<b>4,453,332</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>340,476</b>	<b>340,476</b>	<b>0</b>	<b>(1,631,724)</b>	<b>(1,631,724)</b>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	340,476	340,476	0	(1,631,724)	(1,631,724)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	1,702,779	1,702,779	0	2,043,254	2,043,254
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	1,702,779	1,702,779	0	2,043,254	2,043,254
Ending Balance, June 30,	<u>0</u>	<u>2,043,254</u>	<u>2,043,254</u>	<u>0</u>	<u>411,530</u>	<u>411,530</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	7,376,168	7,376,168	0	6,469,400	6,469,400
Other State Revenues	0	17,546,986	17,546,986	0	17,623,000	17,623,000
Other Local Revenues	0	2,099,668	2,099,668	0	1,737,200	1,737,200
<b>TOTAL REVENUES</b>	<b>0</b>	<b>27,022,822</b>	<b>27,022,822</b>	<b>0</b>	<b>25,829,600</b>	<b>25,829,600</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	5,015,419	5,015,419	0	5,080,134	5,080,134
Employee Benefits	0	2,452,858	2,452,858	0	2,532,665	2,532,665
Books and Supplies	0	8,846,733	8,846,733	0	7,740,627	7,740,627
Services, Other Oper. Exps	0	270,147	270,147	0	220,610	220,610
Capital Outlay	0	3,139,226	3,139,226	0	870,000	870,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	263,803	263,803	0	261,229	261,229
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>19,988,186</b>	<b>19,988,186</b>	<b>0</b>	<b>16,705,265</b>	<b>16,705,265</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>7,034,635</b>	<b>7,034,635</b>	<b>0</b>	<b>9,124,335</b>	<b>9,124,335</b>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	7,034,635	7,034,635	0	9,124,335	9,124,335
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	29,912,160	29,912,160	0	36,946,795	36,946,795
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	29,912,160	29,912,160	0	36,946,795	36,946,795
Ending Balance, June 30,	<u>0</u>	<u>36,946,795</u>	<u>36,946,795</u>	<u>0</u>	<u>46,071,130</u>	<u>46,071,130</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	86,521	86,521	0	65,000	65,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>86,521</b>	<b>86,521</b>	<b>0</b>	<b>65,000</b>	<b>65,000</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	3,597,054	3,597,054	0	2,565,000	2,565,000
Capital Outlay	0	1,186,214	1,186,214	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>4,783,268</b>	<b>4,783,268</b>	<b>0</b>	<b>2,565,000</b>	<b>2,565,000</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(4,696,747)</b>	<b>(4,696,747)</b>	<b>0</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*



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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	3,650,000	3,650,000	0	750,000	750,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	3,650,000	3,650,000	0	750,000	750,000
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	(1,046,747)	(1,046,747)	0	(1,750,000)	(1,750,000)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	1,494,987	1,494,987	0	448,240	448,240
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,494,987	1,494,987	0	448,240	448,240
Ending Balance, June 30,	<u>0</u>	<u>448,240</u>	<u>448,240</u>	<u>0</u>	<u>(1,301,760)</u>	<u>(1,301,760)</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	4,153,251	4,153,251	0	3,500,000	3,500,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>4,153,251</b>	<b>4,153,251</b>	<b>0</b>	<b>3,500,000</b>	<b>3,500,000</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	1,841	1,841	0	2,000	2,000
Services, Other Oper. Exps	0	145,051	145,051	0	121,744	121,744
Capital Outlay	0	21,972,937	21,972,937	0	6,025,000	6,025,000
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>22,119,830</b>	<b>22,119,830</b>	<b>0</b>	<b>6,148,744</b>	<b>6,148,744</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(17,966,579)</b>	<b>(17,966,579)</b>	<b>0</b>	<b>(2,648,744)</b>	<b>(2,648,744)</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In	0	9,882,242	9,882,242	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	9,882,242	9,882,242	0	0	0
<b>E. NET INCREASE (DECREASE)</b>	0	(8,084,337)	(8,084,337)	0	(2,648,744)	(2,648,744)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	86,341,355	86,341,355	0	78,257,019	78,257,019
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	86,341,355	86,341,355	0	78,257,019	78,257,019
Ending Balance, June 30,	<u>0</u>	<u>78,257,019</u>	<u>78,257,019</u>	<u>0</u>	<u>75,608,275</u>	<u>75,608,275</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	5,353,883	5,353,883	0	2,306,594	2,306,594
		0				
TOTAL REVENUES	0	5,353,883	5,353,883	0	2,306,594	2,306,594
<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	108,969	108,969	0	85,000	85,000
Services, Other Oper. Exps	0	297,571	297,571	0	1,692,049	1,692,049
Capital Outlay	0	2,461,867	2,461,867	0	370,500	370,500
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	2,868,406	2,868,406	0	2,147,549	2,147,549
<b>C. EXCESS (DEFICIENCY)</b>	0	2,485,477	2,485,477	0	159,045	159,045

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	2,485,477	2,485,477	0	159,045	159,045
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	11,135,865	11,135,865	0	13,621,342	13,621,342
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	11,135,865	11,135,865	0	13,621,342	13,621,342
Ending Balance, June 30,	<u>0</u>	<u>13,621,342</u>	<u>13,621,342</u>	<u>0</u>	<u>13,780,387</u>	<u>13,780,387</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	6,914,395	6,914,395	0	0	0
Other Local Revenues	0	13,540,541	13,540,541	0	11,300,000	11,300,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>20,454,936</b>	<b>20,454,936</b>	<b>0</b>	<b>11,300,000</b>	<b>11,300,000</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	76,093	76,093	0	50,500	50,500
Capital Outlay	0	27,725,575	27,725,575	0	50,005,735	50,005,735
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>27,801,669</b>	<b>27,801,669</b>	<b>0</b>	<b>50,056,235</b>	<b>50,056,235</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(7,346,733)</b>	<b>(7,346,733)</b>	<b>0</b>	<b>(38,756,235)</b>	<b>(38,756,235)</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	19,224,007	19,224,007	0	30,000,000	30,000,000
Interfund Trfs Out	0	(6,914,395)	(6,914,395)	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	12,309,612	12,309,612	0	30,000,000	30,000,000
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	4,962,879	4,962,879	0	(8,756,235)	(8,756,235)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	265,326,465	265,326,465	0	270,289,344	270,289,344
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	265,326,465	265,326,465	0	270,289,344	270,289,344
Ending Balance, June 30,	<u>0</u>	<u>270,289,344</u>	<u>270,289,344</u>	<u>0</u>	<u>261,533,109</u>	<u>261,533,109</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*



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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	2,612,729	2,612,729	0	2,000,000	2,000,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>2,612,729</b>	<b>2,612,729</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</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	218,695	218,695	0	82,000	82,000
Services, Other Oper. Exps	0	591,885	591,885	0	1,388,653	1,388,653
Capital Outlay	0	12,031,230	12,031,230	0	3,497,153	3,497,153
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>12,841,810</b>	<b>12,841,810</b>	<b>0</b>	<b>4,967,806</b>	<b>4,967,806</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(10,229,081)</b>	<b>(10,229,081)</b>	<b>0</b>	<b>(2,967,806)</b>	<b>(2,967,806)</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	2,035,257	2,035,257	0	1,950,000	1,950,000
Interfund Trfs Out	0	(2,967,847)	(2,967,847)	0	(2,000,000)	(2,000,000)
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	(932,590)	(932,590)	0	(50,000)	(50,000)
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	(11,161,671)	(11,161,671)	0	(3,017,806)	(3,017,806)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	56,733,933	56,733,933	0	45,572,262	45,572,262
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	56,733,933	56,733,933	0	45,572,262	45,572,262
Ending Balance, June 30,	<u>0</u>	<u>45,572,262</u>	<u>45,572,262</u>	<u>0</u>	<u>42,554,456</u>	<u>42,554,456</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	4,783,825	4,783,825	0	5,029,788	5,029,788
<b>TOTAL REVENUES</b>	<b>0</b>	<b>4,783,825</b>	<b>4,783,825</b>	<b>0</b>	<b>5,029,788</b>	<b>5,029,788</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	363,463	363,463	0	20,788	20,788
Services, Other Oper. Exps	0	3,224,235	3,224,235	0	2,601,991	2,601,991
Capital Outlay	0	841,390	841,390	0	3,327,397	3,327,397
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>4,429,088</b>	<b>4,429,088</b>	<b>0</b>	<b>5,950,176</b>	<b>5,950,176</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>354,737</b>	<b>354,737</b>	<b>0</b>	<b>(920,388)</b>	<b>(920,388)</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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		0	0	0	0
Interfund Trfs Out	0	(19,224,007)	(19,224,007)	0	(30,000,000)	(30,000,000)
Other Sources	0	10,910,232	10,910,232	0	10,791,040	10,791,040
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(8,313,776)	(8,313,776)	0	(19,208,960)	(19,208,960)
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	(7,959,039)	(7,959,039)	0	(20,129,348)	(20,129,348)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	117,846,815	117,846,815	0	109,887,776	109,887,776
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	117,846,815	117,846,815	0	109,887,776	109,887,776
Ending Balance, June 30,	<u>0</u>	<u>109,887,776</u>	<u>109,887,776</u>	<u>0</u>	<u>89,758,428</u>	<u>89,758,428</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	39,309	39,309	0	0	0
Other Local Revenues	0	10,654,711	10,654,711	0	10,626,107	10,626,107
<b>TOTAL REVENUES</b>	<b>0</b>	<b>10,694,020</b>	<b>10,694,020</b>	<b>0</b>	<b>10,626,107</b>	<b>10,626,107</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	12,143,988	12,143,988	0	11,474,738	11,474,738
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>12,143,988</b>	<b>12,143,988</b>	<b>0</b>	<b>11,474,738</b>	<b>11,474,738</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(1,449,968)</b>	<b>(1,449,968)</b>	<b>0</b>	<b>(848,631)</b>	<b>(848,631)</b>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	(1,449,968)	(1,449,968)	0	(848,631)	(848,631)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	9,608,644	9,608,644	0	8,194,040	8,194,040
Audit Adjustments/Restatements	0	35,364	35,364	0	0	0
Net Beginning Balance	0	9,644,008	9,644,008	0	8,194,040	8,194,040
Ending Balance, June 30,	<u>0</u>	<u>8,194,040</u>	<u>8,194,040</u>	<u>0</u>	<u>7,345,409</u>	<u>7,345,409</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	41,491,533	41,491,533	0	42,207,011	42,207,011
<b>TOTAL REVENUES</b>	<b>0</b>	<b>41,491,533</b>	<b>41,491,533</b>	<b>0</b>	<b>42,207,011</b>	<b>42,207,011</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	31,455,781	31,455,781	0	31,532,831	31,532,831
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>31,455,781</b>	<b>31,455,781</b>	<b>0</b>	<b>31,532,831</b>	<b>31,532,831</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>10,035,751</b>	<b>10,035,751</b>	<b>0</b>	<b>10,674,180</b>	<b>10,674,180</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*



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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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	(9,991,232)	(9,991,232)	0	(9,847,613)	(9,847,613)
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(9,991,232)	(9,991,232)	0	(9,847,613)	(9,847,613)
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	44,520	44,520	0	826,567	826,567
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	286,978	286,978	0	331,498	331,498
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	286,978	286,978	0	331,498	331,498
Ending Balance, June 30,	<u>0</u>	<u>331,497.72</u>	<u>331,498</u>	<u>0</u>	<u>1,158,065</u>	<u>1,158,065</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	4,762,168	4,762,168	0	4,400,000	4,400,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>4,762,168</b>	<b>4,762,168</b>	<b>0</b>	<b>4,400,000</b>	<b>4,400,000</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	124,684	124,684	0	126,545	126,545
Employee Benefits	0	58,159	58,159	0	59,627	59,627
Books and Supplies	0	8,310	8,310	0	13,000	13,000
Services, Other Oper. Exps	0	5,661,036	5,661,036	0	3,386,646	3,386,646
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>5,852,189</b>	<b>5,852,189</b>	<b>0</b>	<b>3,585,818</b>	<b>3,585,818</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(1,090,021)</b>	<b>(1,090,021)</b>	<b>0</b>	<b>814,182</b>	<b>814,182</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	0	0	0	0	0
Interfund Trfs Out	0	(2,301,524)	(2,301,524)	0	(1,750,000)	(1,750,000)
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	(2,301,524)	2,301,524	0	(1,750,000)	(1,750,000)
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	(3,391,545)	1,211,503	0	(935,818)	(935,818)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	34,006,136	34,006,136	0	30,614,592	30,614,592
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	34,006,136	34,006,136	0	30,614,592	30,614,592
Ending Balance, June 30,	<u>0</u>	<u>30,614,592</u>	<u>30,614,592</u>	<u>0</u>	<u>29,678,774</u>	<u>29,678,774</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	49,446,186	49,446,186	0	49,258,982	49,258,982
<b>TOTAL REVENUES</b>	<b>0</b>	<b>49,446,186</b>	<b>49,446,186</b>	<b>0</b>	<b>49,258,982</b>	<b>49,258,982</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	2,077	2,077	0	5,000	5,000
Classified Salaries	0	189,800	189,800	0	192,530	192,530
Employee Benefits	0	76,284	76,284	0	78,553	78,553
Books and Supplies	0	23,247	23,247	0	295,492	295,492
Services, Other Oper. Exps	0	53,533,369	53,533,369	0	57,985,669	57,985,669
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>53,824,777</b>	<b>53,824,777</b>	<b>0</b>	<b>58,557,244</b>	<b>58,557,244</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(4,378,591)</b>	<b>(4,378,591)</b>	<b>0</b>	<b>(9,298,262)</b>	<b>(9,298,262)</b>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	(4,378,591)	(4,378,591)	0	(9,298,262)	(9,298,262)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	20,538,169	20,538,169	0	16,159,578	16,159,578
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	20,538,169	20,538,169	0	16,159,578	16,159,578
Ending Balance, June 30,	<u>0</u>	<u>16,159,578</u>	<u>16,159,578</u>	<u>0</u>	<u>6,861,316</u>	<u>6,861,316</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	249,803	249,803	0	200,000	200,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>249,803</b>	<b>249,803</b>	<b>0</b>	<b>200,000</b>	<b>200,000</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	1,458	1,458	0	1,700	1,700
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>1,458</b>	<b>1,458</b>	<b>0</b>	<b>1,700</b>	<b>1,700</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>248,344</b>	<b>248,344</b>	<b>0</b>	<b>198,300</b>	<b>198,300</b>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	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><u>E. NET INCREASE (DECREASE)</u></b>	0	248,344	248,344	0	198,300	198,300
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	4,882,760	4,882,760	0	5,131,104	5,131,104
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,882,760	4,882,760	0	5,131,104	5,131,104
Ending Balance, June 30,	<u>0</u>	<u>5,131,104</u>	<u>5,131,104</u>	<u>0</u>	<u>5,329,404</u>	<u>5,329,404</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	30,066	30,066	0	20,000	20,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>30,066</b>	<b>30,066</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	75,776	75,776	0	74,835	74,835
Employee Benefits	0	31,615	31,615	0	32,134	32,134
Books and Supplies	0	1,507	1,507	0	3,450	3,450
Services, Other Oper. Exps	0	4,123,369	4,123,369	0	4,159,265	4,159,265
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>4,232,267</b>	<b>4,232,267</b>	<b>0</b>	<b>4,269,684</b>	<b>4,269,684</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(4,202,202)</b>	<b>(4,202,202)</b>	<b>0</b>	<b>(4,249,684)</b>	<b>(4,249,684)</b>

Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.



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

DESCRIPTION	UNAUDITED ACTUALS 2024-25			2025-26 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	4,357,527	4,357,527	0	4,193,804	4,193,804
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	4,357,527	4,357,527	0	4,193,804	4,193,804
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	155,325	155,325	0	(55,880)	(55,880)
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	0	0	0	155,325	155,325
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	0	0	0	155,325	155,325
Ending Balance, June 30,	<u>0</u>	<u>155,325</u>	<u>155,325</u>	<u>0</u>	<u>99,445</u>	<u>99,445</u>

*Reflects information as of the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget.*

## *X. Appendices*

### *Placeholder*

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

# Irvine Unified School District

## Appendix A - Fingertip Facts

### 2024-25

Number of regular students (ADA) including NPS and COE	36,563	Number of students entering TK/Kindergarten	2,974
Number of school sites	44	Number of students graduating from the 8 <sup>th</sup> grade	3,075
Number of elementary schools, including IVA Elementary	25	Number of students graduating from the 12 <sup>th</sup> grade	2,825
Number of K-8 schools	5		
Number of middle schools	6	Certificated (non-management) full-time equivalent (FTE) positions	1,901
Number of high schools, including continuation and independent study	7	Classified (non-management) FTE positions	1,492
Number of adult schools	1	Management, supervisor, and confidential FTE positions	306
		Average Classroom Teacher Compensation	\$143,704
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)	\$599.8	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$610.4	Grades 9-12	64,800
General Fund revenue per ADA	\$16,405	California State Lottery Income (in millions)	\$11.4
General Fund expenditures per ADA	\$16,694	Lottery income as a percentage of income	1.91%

Reflects information as of the 2024-25 Unaudited Actuals.

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

## Appendix B

### School District Budgets are Not Static Documents

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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

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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***

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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**

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- 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

- 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



- 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

- 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

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

**2018-2019**

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

**2019-2020**

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

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

**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**

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- 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)

- 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**

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- 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

- 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

**2025-2026**

- LCFF
  - \$17.9 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
  - \$2.1 Million one-time, \$34.9 Million on-going



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

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- 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.
  - 5.5 Million one-time, \$11.8 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.
  - \$3.4 Million one-time, \$221.6 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
- LCAP Goal Five: By June 2026, implement evidence-based services and supports to enhance the educational experience for Creekside High students to improve absenteeism and college and career readiness indicators on the California Dashboard.
  - \$0.1 Million on-going

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

## Glossary of School Finance Terms

**Average Daily Attendance (ADA)**—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 (CDE) three times a year (see *Attendance Reports*).

**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 (COE). 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.

**Assembly Bill (AB) 1200**—Reference to AB 1200 (Chapter 1213, Statutes of 1991) that imposed major fiscal accountability controls on school districts and COEs, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

**Assessed Valuation (also, assessed value)**—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. 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, 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.

**Base Grant**—The base grant (along with the supplemental and concentration grants) replaces previously existing K-12 revenue limits and approximately 40 state-funded categorical funding streams. The base grant varies based on grade span (K-3, 4-6, 7-8, 9-12).

**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. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

**Budget Overview for Parents**—The LCFF Budget Overview for Parents provides a summary of projected local General Fund revenue that the local educational agency (LEA) is receiving for the coming Local Control Accountability Plan (LCAP) year. It is developed in conjunction with the LCAP and is included in the review and approval of the LCAP.

**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.

**California Collaborative for Educational Excellence (CCEE)**—The California Collaborative for Educational Excellence was established in 2013 by California EC § 52074 to provide advice

and assistance to school districts, COEs, and charter schools in achieving the goals set forth in their LCAP.

**California Longitudinal Pupil Achievement Data System (CALPADS)**—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

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

**California School Dashboard (Dashboard)** —An online tool published by the CDE each year that displays the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

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

**California State Teachers’ Retirement System (CBEDS)**—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

**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—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 LCFF income.) See EC § 41376 and 41378.

**Concentration Grant**—The concentration grant (along with the supplemental and base grants) replaces previously existing K-12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of an LEA’s enrollment, the concentration grant will provide 50% of the adjusted base grant.

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

**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 COEs 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.

**Cost-of-Living Adjustment (COLA)**—An increase in funding for government programs, including the LCFF entitlement 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 EC § 42238.1.

**Criteria and Standards**—Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 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 EC § 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.

**Differentiated Assistance**—County superintendents, the CDE, and the CCEE provide differentiated assistance for eligible LEAs, in the form of individually designed assistance, to address identified performance issues, including significant disparities in performance among student groups. LEAs that meet the eligibility requirements set by the State Board of Education (SBE) are identified by the CDE each year in conjunction with the release of the Dashboard.

**Early Enrollment Child**—For the 2023-24 and 2024-25 school years, EC § 48000.15 creates a new definition of “early enrollment children” as children whose fourth birthdays occur between June 3 and September 1 in the year preceding transitional kindergarten (TK).

**Education Protection Account (EPA)**—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the increased taxes are deposited into the EPA, which is then issued to LEAs 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.

**Excess Cost**—Costs in excess of the average annual per-student expenditure (all resources) in an LEA during the preceding school year for an elementary or secondary school student, which is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA

- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
  - Each must be calculated separately

**Forest Reserve Funds**—25% of funds received by a county from the U.S. 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 (reference 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.

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

**Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)**—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 U.S. Code Section 1400 et seq.

**LCFF Equity Multiplier**— The LCFF Equity Multiplier is intended to provide additional ongoing resources to targeted student populations to help close historic disparities in opportunities and student performance. LEAs, excluding nonclassroom-based charter schools, with school sites that have prior-year non-stability rates of greater than 25% and prior-year socioeconomically disadvantaged pupil rates of greater than 70% are eligible. Funding is allocated on a per-student basis using prior-year adjusted cumulative enrollment.

**Local Control and Accountability Plan (LCAP)**—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The SBE is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

**Local Control Funding Formula (LCFF)**—The LCFF 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 GSAs for class-size reduction in grades TK-3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, and foster youth unduplicated counts.

**Mandate Block Grant (MBG)**—In 2012-13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

**Mandated Costs**—School district expenses that occur because of federal or state laws, decisions of state or federal courts, and federal or state administrative regulations. See Senate Bill (SB) 90, SB1977, and Proposition 4 (1979).

**Maintenance Factor**—See *Proposition 98*.

**Minimum Proportionality Percentage (MPP)**—Each fiscal year, LEAs are required to increase or improve services for unduplicated students as compared to the services provided to all students in proportion to the additional funding provided through LCFF supplemental and concentration grant funds. State regulations provide the formula that LEAs use to calculate the percentage by which they must increase or improve services in the coming school year. This percentage is also known as the MPP. To calculate the MPP, an LEA divides their allocation of the supplemental and concentration grants by the amount of the base grant they receive and converts the quotient to a percentage. An LEA must demonstrate in its LCAP how it is meeting the MPP through actions that contribute to the increased or improved services requirement.

**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 (NSS)**—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being “necessary.” See EC § 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 GC § 50079, et al.

**Permissive Override Tax**—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**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.”

**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 the 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 28: Arts and Music Education Funding**—The “Arts and Music in Schools Funding Guarantee and Accountability Act” was passed by voters in November 2022. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K-12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program above the Proposition 98 minimum guarantee.

**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 0.5% 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 0.5%.

One of the provisions of Proposition 98 (as amended by Proposition 111) 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.

**Regional Occupational Center or Program (ROC/P)**—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, or by a COE for the districts within the county.

**Senate Bill (SB) 90**—Reference to either:

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.

**SB 813**—Reference to SB 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.

*Appendix F*  
*Other Resources*  
*Placeholder*

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## Appendix F

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

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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://edsource.org>

##### **Education Data Partnership (Ed-Data)**

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

<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>

