2025-26 LCAP/Budget

Public Hearing

June 10, 2025

2025-26 LCAP Notebook Sections

1. Budget Overview for Parents
2. Plan Summary
3. Educational Partner Engagement
4. Goals and Actions
5. Increased/Improved Services
6. Action Tables
7. Federal Addendum
8. Attachments
9. Local Indicator Self Reflection Report

Budget Overview For Parents

- Adopted by the State Board of Education (SBE) Executive Director
- Must be developed in conjunction with, and attached as a cover to, the LCAP for 2025-26
- Uses language that is understandable and accessible to parents and is information displayed using visuals and graphics

Plan Summary

2025-26 Local Control Accountability Plan

District Academic Performance

LEARN MORE

English Language Arts

All Students | State

Green

58.5 points above standard

Declined 6.4 Points

EQUITY REPORT

Number of Student Groups in Each Color

Red	Orange	Yellow	Green	Blue
2	2	2	5	2

View More Details →

LEARN MORE

Mathematics

All Students | State

Blue

49 points above standard

Maintained -1.7 Points

EQUITY REPORT

Number of Student Groups in Each Color

Red	Orange	Yellow	Green	Blue
1	1	5	4	2

View More Details →

LEARN MORE

English Learner Progress

All Students | State

Green

62% making progress

Increased 2.9%

LONG-TERM ENGLISH LEARNER PROGRESS

Red	Orange	Yellow	Green	Blue
0	0	1	0	0

View More Details →

LEARN MORE

College/Career

All Students | State

Blue

Prepared 73.6%

Increased 2.6%

EQUITY REPORT

Number of Student Groups in Each Color

Red	Orange	Yellow	Green	Blue
0	3	3	2	3

View More Details →

Academic Engagement & School Climate

LEARN MORE

Chronic Absenteeism

All Students | State

Green

9.7% chronically absent

Declined 2.6%

EQUITY REPORT

Number of Student Groups in Each Color

2	1	8	3	0
Red	Orange	Yellow	Green	Blue

View More Details

LEARN MORE

Graduation Rate

All Students | State

Blue

95.5% graduated

Increased 1%

EQUITY REPORT

Number of Student Groups in Each Color

0	2	1	5	3
Red	Orange	Yellow	Green	Blue

View More Details

LEARN MORE

Suspension Rate

All Students | State

Blue

0.9% suspended at least one day

Maintained -0.1%

EQUITY REPORT

Number of Student Groups in Each Color

1	0	2	7	4
Red	Orange	Yellow	Green	Blue

View More Details

Academic Progress

English Learner

62%

English Learners Making

Progress Toward Proficiency

53%

LTELs Making Progress

Toward Proficiency

20.4%

Reclassification Rates

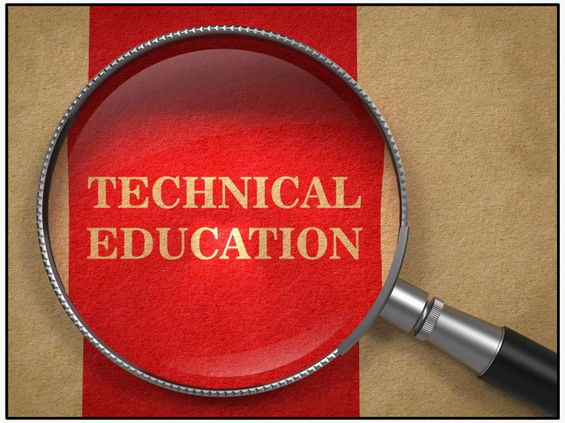
College & Career Readiness

70.5%
Students Meeting UC/CSU Requirements

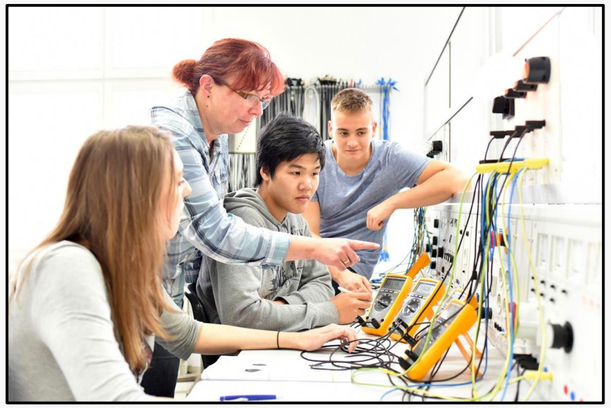
90%
Scoring 3 or Higher on Advanced Placement Assessment

73.6%
Prepared By College and Career Indicator

Equity and Access



14.3%
Students Completing 1 CTE Pathway



11.4%
Students Completing 1 CTE Pathway & Meeting UC/CSU Requirements

99.2%
Students Participating in 2 or More CP Courses

Local Indicators

Implementation of Academic Standards	Standard Met
Access to a Broad Course of Study	Standard Met
Basics: Teachers, Instructional Materials, Facilities	Standard Met
Parent and Family Engagement	Standard Met
Local Climate Survey	Standard Met

CA Dashboard Areas For Growth

Performance Area	School/District (Student Group in Red)
Chronic Absenteeism	**District** (FOS, HOM), **Brywood** (SWD), **Greentree** (HI), **Northwood ES** (SWD), **Oak Creek** (AS), **Turtle Rock** (HI), **University Park** (ALL, 2+, SWD, SED), **Lakeside** (WH), **Jeffrey Trail** (HI), **Rancho MS** (SWD, HI), **Southlake** (SED, WH, EL)
English Language Arts	**District** (FOS, LTEL), **Culverdale** (SWD), **Greentree** (SWD), **Jeffrey Trail** (LTEL), **Irvine HS** (EL), **Northwood HS** (EL,SWD), **University HS** (EL), **Woodbridge** (SWD)
Mathematics	**Culverdale** (SWD), **Greentree** (SWD), **Northwood HS** (SWD)
Suspension	**District** (FOS), **Rancho MS** (SWD), **University HS** (AA)
Graduation Rate	**Portola** (SWD), **Woodbridge HS** (SWD)
College and Career	**None**
English Learner Progress Toward Proficiency	**Loma Ridge**

Educational Partner Engagement

2025-26 Local Control Accountability Plan

Educational Partner Engagement

Annual School Climate Survey

Parent Education Workshops

Advisory Meetings

Panorama SEL Survey

ThoughtExchange Engagements

Parent Square Communication

California Healthy Kids (CHKS) Survey

Professional Learning

Staff/Leadership Meetings

Social Media

Educational Partner Engagement Activities

35,197

Annual Survey

24,488 Students

8,329 Parents

2,380 Staff

1,695

LCAP Thought Exchange

1,117 Certificated, 157 Classified, 74 Admin

165 Parents

182 Students

59

Equity Multiplier Thought Exchange

59 Participants

44 Thoughts

403 Star Rankings

12

Educational Partner Groups

25-26 LCAP Activity Heatmap

25-26 LCAP	Certificated Staff Member	Classified Staff member	Administrator/Supervisor	Parent	Student
Mental Health Support	4.0	4.3	4.4	4.1	4.0
High Quality Staff	4.0	4.1	3.6	4.2	4.5
Class Size Reduction	4.5	4.1	3.8	4.4	3.5
Social Emotional Learning	4.0	3.8	4.4	3.9	3.9
Compensation	4.3	4.2	4.1	3.6	3.7
Special Education	4.1	4.2	3.9	3.7	3.9
Academic	4.0	3.7	4.0	4.0	4.0
school climate	3.8	4.1	3.7	4.1	3.9
Access to Courses	3.6	4.2	3.8	3.8	4.1
LDP Support	4.2	3.9	3.8	3.5	3.9
CTE/ROP	3.6	4.4	3.2	3.3	4.2
Facilities	3.6	3.5	2.9	3.4	3.6
Instructional Aide Support	4.2	4.2	N/A*	4.1	3.9
Behavior	4.3	3.8	4.1	4.1	N/A*
PLC Release Days	4.2	4.0	4.0	3.8	N/A*
Misc	3.4	3.6	1.7	3.4	3.2
Transportation	3.8	3.3	3.8	3.1	N/A*
PLC	3.5	3.4	N/A*	2.7	4.1
Professional Development	3.7	4.1	N/A*	N/A*	3.7
TOSAs	3.9	N/A*	3.5	3.1	N/A*
PE Support	3.8	N/A*	N/A*	3.6	N/A*
Tutoring Support	3.5	N/A*	N/A*	N/A*	3.6

*Answers with less than 5 responses are hidden to protect anonymity.

1.7 4.5

High Priority Theme Ranking

*ThoughtExchange LCAP Activity

1 **Class Size Reduction**

Smaller Class Sizes

2 **Student Mental Health**

MHS, ERC, School Counselors, WellSpaces

3 **Support Staff**

Instructional Aides, Intervention Teachers, Specialized Staff

4 **Equity and Access**

Support for Diverse Learners, Targeted Interventions, Access to Courses

5 **High Quality Staff**

Teachers, Classified Staff, Administrative Staff

High Priority Theme Ranking

*ThoughtExchange LCAP Activity

6 **Professional Development**

Support for Teachers and Classified Staff, PLC and Grading Release Days

7 **Teacher Support**

Planning Time, Professional Development, Additional Resources

8 **Behavior Support**

Resources to Support Student Behavior, Professional Development

9 **Student Engagement**

Engaging and Relevant Learning Experiences, Diverse Course Offerings, Extracurricular Activities

10 **Funding and Resources**

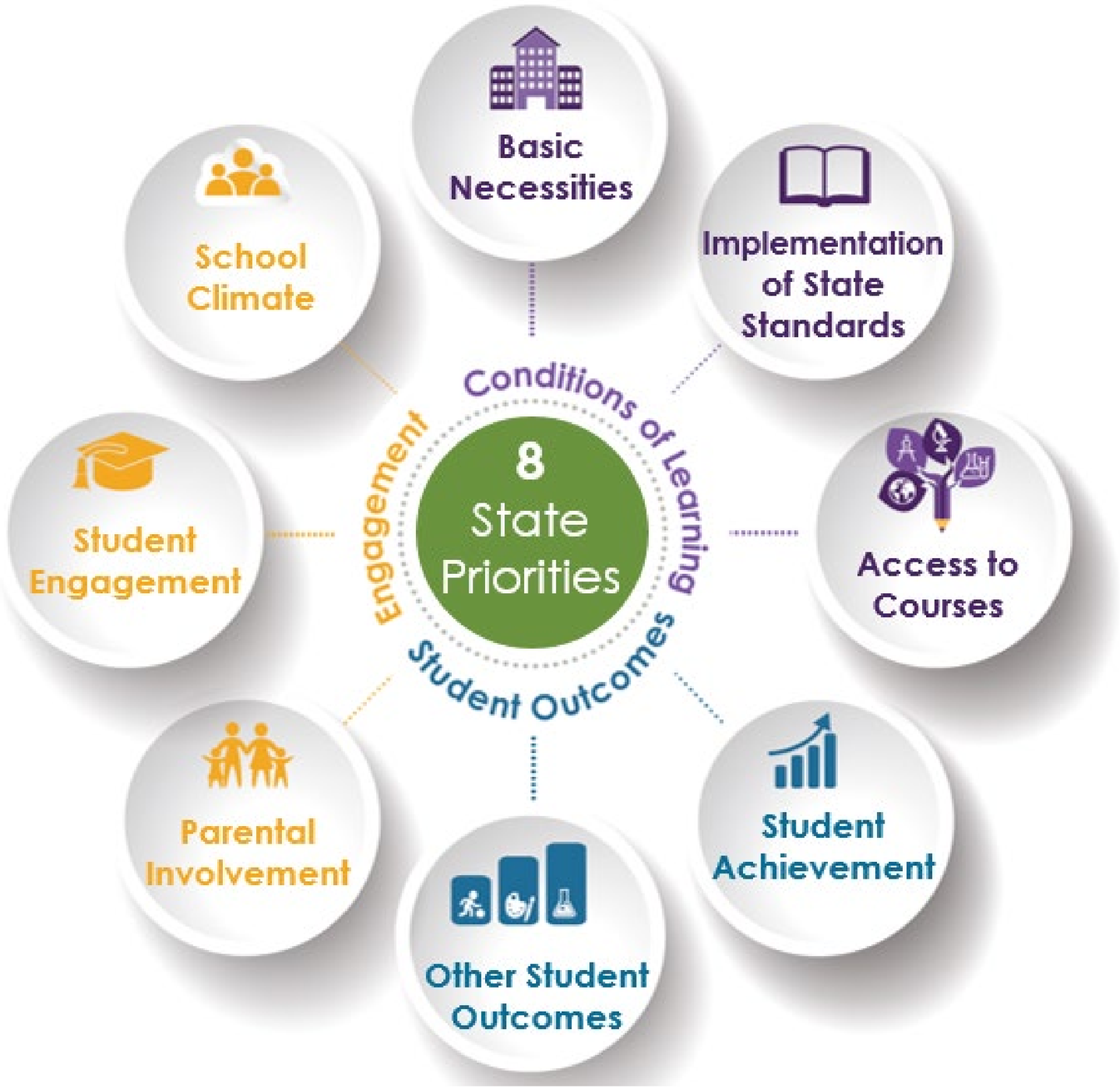
Increased Staffing, Instructional Aides, Special Education, Mental Health

Goals, Actions, & Progress Indicators

2025-26 Local Control Accountability Plan

State

Priorities



Required Action Items

1. 30 or more English Learners
2. 15 or more Long Term English Learners
3. Technical Assistance
4. Schools in the LEA with at least One Red Indicator
5. Student Groups in the LEA with at least One Red Indicator
6. Student Groups within any School in the LEA with at least One Red Indicator

What is LCFF Equity Multiplier?

- Additional funding for sites that meet Equity Multiplier Guidelines
- Allocated outside of LCFF Entitlement

- Prior year non-stability rates > 25%
- Prior year site SED rate > 70%

- Must have specific and Focused LCAP Goal
- Must be connected to District or Site Metric(s)

- Funds must be used to provide evidence-based services and supports for students at identified site
- Supplement, not Supplant

Learning Recovery Block Grant Needs Assessment

Key requirements for integration into the 2025-26 LCAP:

1. Conduct Data-Driven Needs Assessment
2. Key Focus Areas
   - Student Achievement & Learning Loss
   - Mental Health & Social-Emotional Wellbeing
   - Chronic Absenteeism & Student Engagement
   - Staffing & Intervention Support
3. Stakeholder Engagement
   - Students, Educators, Community Partners
   - Alignment with LCAP Engagement Process
4. Integration into the LCAP
   - Summary of Needs Assessment in LCAP
   - Annual Measurable Outcomes
   - Planned Actions and Services
   - Budget Allocations for LREBG Funds

LCAP Actions & Expenditures

2025-26 LCAP Focus:

After review and careful consideration of educational partner feedback, the Superintendent and Cabinet have designed the following plan:

Aligned with eight priorities and five district goals created without using any of the new 2025-26 funding confirmed in the May Revise

2025-26 LCAP Goals

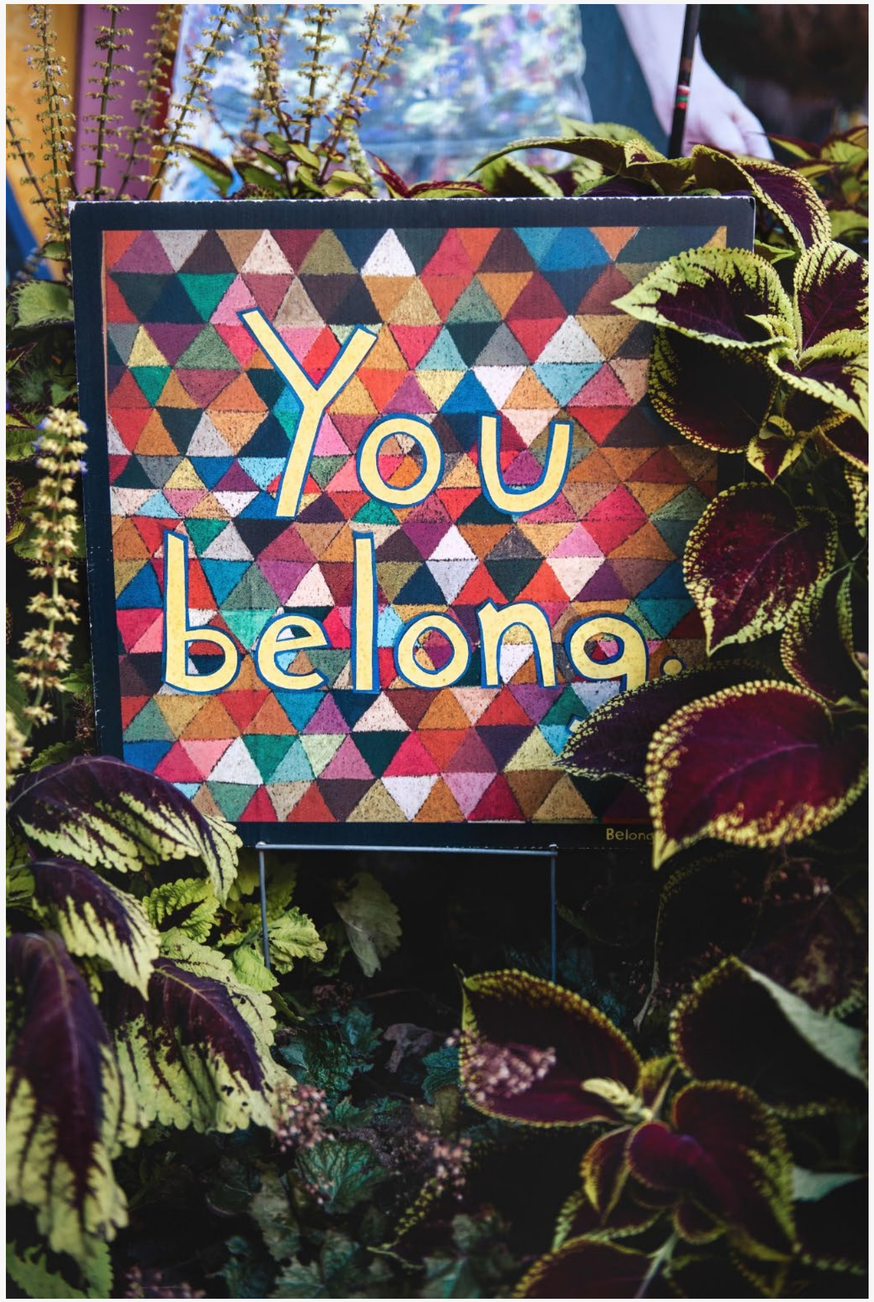
1 Create an engaging, inclusive school climate, and a multi-tiered system of support to ensure personal and academic growth for all students.

2 Ensure all students attain proficiency in essential standards through the implementation of standards aligned, high quality instruction, assessment for learning, and instructional materials.

3 Identify and mitigate barriers which may limit student access and achievement, provide additional supports as needed, and ensure equity in allocation of resources.

4 Provide strategic and systemic support for foster youth students to reduce chronic absenteeism rates and increase academic performance based on CA Dashboard data in the areas of chronic absenteeism, English Language Arts, and Mathematics over the course of the three-year cycle.

5 Implement evidence-based services and supports to enhance the educational experience for Creekside High School students and improve absenteeism and college & career readiness indicators on the California Dashboard during the 2024-27 LCAP cycle.



Progress Indicators

Goal 1

Attendance Rates

Student Absenteeism Count

Chronic Absenteeism

MS/HS Dropout Rates

Graduation Rates

Suspension Rates

Expulsion Rates

CA Healthy Kids Survey

SBE Local Indicators

Annual Survey Metrics

Panorama Survey Metrics

Parent Square Communication Metrics

IUSD Professional Learning Metrics

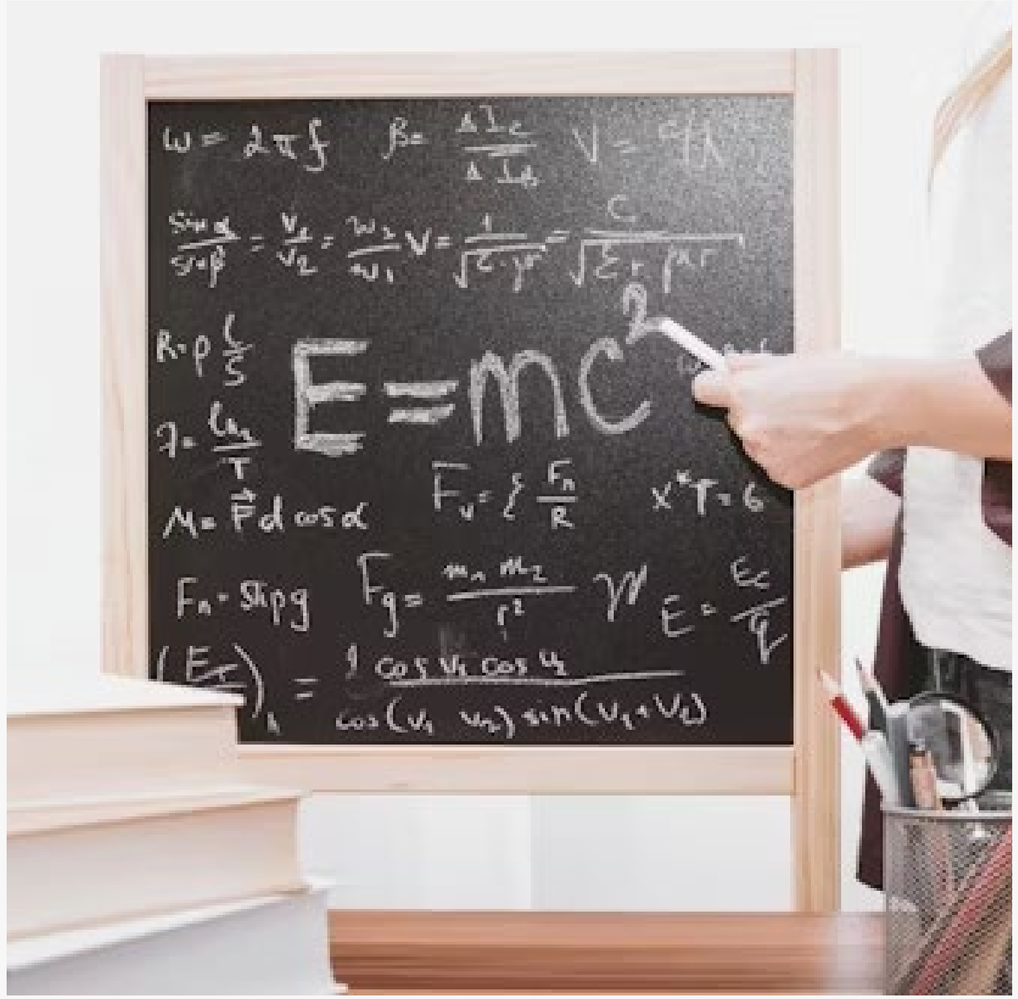
Proposed Action Items

Goal 1

Level 1 - All	Level 2 - Some	Level 3 - Few
Staffing: Behavior, mental wellness Base school counselor, ERC, MHS, Nurse Health Asst.	**Supplemental Staffing: Behavior, mental wellness** Addtl school counselor, ERC, Nurse, Health Asst; GA, PS	**Intensive Staffing: SPED** School Psychs, BI Specialists, ERMHS
Behavior System Support MTSS, PBIS, CSTAG, Calm Classroom, Restorative Practices, SEL/Behavior Coach, Student Support Staff	**Strategic Behavior Support** Base MHS, School Psychologists, MHW Intervention Psych, MHW TOSAs, MHW, BIs	**Intensive Behavior Support Actions** Alternative to Suspension Drug/Alcohol Interventions/Everfi
School Climate & SEL SEL Curriculum, Panorama Survey Instrument	**Strategic School Climate & SEL** PL - Targeted training for SPED and EL PL - Staff training-school climate and SEL	**Intensive School Climate & SEL** Addtl MHS, including AA/B, LGBTQ+, MKV/FY
School Attendance/Chronic Absenteeism DO/Site collaboration, best practices, professional development	**Targeted Attendance/Chronic Absenteeism** Targeted Attendance Outreach, HS Support Allocations, Enhanced SARB process, Early Warning system (EduClimber)	**Strategic/Intensive Attendance Support** Site SART team, Targeted attendance site campaigns
Parent Engagement Actions Parent Education Workshops, webinars with community partners	**Parent Education Actions** IPEP Classes, webinars with community partners	**Strategic/Intensive Parent Engagement Actions** Community Liaisons

Progress Indicators

Goal 2



CA Dashboard English Language Arts (ELA)

Smarter Balanced Summative (CAASPP) (ELA)

CA Dashboard Mathematics

Smarter Balanced Summative (CAASPP) Mathematics

English Learner Progress Indicator

Summative ELPAC Performance

English Learner Reclassification Rates

Students Meeting UC/CSU Requirements

Students Passing AP Exams w/3 or Higher

College and Career Indicator

SBE Local Indicators

IUSD Professional Learning Metrics

Ellevation Platform Metrics

Proposed Action Items

Goal 2

Level 1 - All	Level 2 - Some	Level 3 - Few
Academic Intervention Academic Intervention Lead Teacher Stipends Software/Materials (ST Math, Gizmos, Delta Math)	**Targeted Academic Intervention** SPED Instructional Support (Goal Book), Supplemental Software (iReady, Lexia)	**Intensive/Strategic Academic Intervention** Tier 3 Elementary Intervention Program
Summer School Enrichment Courses, Gr 9-12	**Targeted Summer School** Learning Recovery, Bridge, Credit Recovery	**Intensive/Strategic Summer School** ESY, ELD
Instructional Support Curriculum TOSAs, EdTech TOSAs Student Online Assessment Program	**Targeted Instructional Support** SPED TOSAs, Curriculum/Instructional Materials for SPED and Language Acquisition, Ellevation	**Intensive/Strategic Instructional Support** English Learner/Language Acquisition TOSAs, Additional Off Ratio Sections, Instructional Aide Support, EL Site Leads/Coordinators (Stipends), EL Site Allocations, ELPAC testers/site coordinators
Professional Learning Communities Gen Ed & SPED PLC Release Days, PLC FC	**Targeted Professional Learning** Prof Development-SPED and LDP	**Professional Learning- Intensive** GLAD training for teachers supporting English Learners
Professional Learning Software		

Progress Indicators

Goal 3

Teacher Credential Metrics

Instructional Material Sufficiency

School Facility (FIT) Report

College/Career Indicator

CTE Pathway Metrics

CTE and UC/CSU Metrics

Students Participating in 2 or More CP Courses

Students Participating in 1 or More AP Courses

SBE Local indicators

IUSD Professional Learning Data

Proposed Action Items

Goal 3

Level 1 - All	Level 2 - Some	Level 3 - Few
Certificated Staffing General Education, Early Learning Specialist Program	**Certificated Staffing** Elementary TOSA Support	**Certificated Staffing** Special Education
Class Size Reduction District Class Size Support	**Additional Class Size Reduction** Elementary, Secondary	**Supplemental Materials for Language Acquisition** Imagine Learning, GetReady, English 3D
College and Career Readiness CTE Support, ROP Support, PSAT/PACT Program	**Targeted College and Career Readiness** AVID, Equal Opportunity Schools	
Interventions Online Tutoring Graduation Requirement Support	**Targeted Interventions** Intervention Programs (Before/After School) Impacted/Intervention Sections (Gr 7-12)	
Instructional Materials Textbook adoptions Adoption Materials and Supplies		

Progress Indicators

Goal 4

Attendance Rates

Student Absenteeism Count

Chronic Absenteeism

CA Dashboard ELA

Smarter Balanced Summative ELA

CA Dashboard Mathematics

Smarter Balanced Summative Mathematics

Graduation Rates

College/Career Readiness

Proposed

Action Items

Goal 4

Action Item #	Description
Staffing	**Staffing: Foster Youth/McKinney Vento Liaison** Coordination of care, site support with student enrollment, access to school-based services.
Attendance/Engagement	**Differentiated Assistance Plan** Attendance practices and procedures, training, parent education, attendance intervention protocols identified in action items 1.5, 1.11, 1.17.
Graduation/College & Career	**District Support** District support to align site practices and fiscal resources to support foster youth needs.
Academic Intervention Support	**Academic Intervention Support** Site allocations identified in action items 2.14, 3.5, 3.9 to support foster youth. Sites will identify specific interventions in their SPSA.

Progress Indicators

Goal 5

Attendance

College & Career Readiness Indicator

Proposed

Action Items

Goal 5

Action Item #	Description
Transportation	**Transportation Plan** Supplemental District transportation to support Creekside HS students.
College & Career Readiness	**District Support** District staff support and resources identified in action ites 3.5 and 3.6 to support increased graduation rates and college & career readiness.

Federal Addendum

Adopted by the State Board of Education (SBE) on March 14, 2018.

Within California, Local Educational Agencies (LEAs) that apply for Every Student Succeeds Act (ESSA) funds are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp).

The LCAP Federal Addendum includes details on how IUSD allocates resources for Title I, Title II, Title III, and Title IV to meet the Local Educational Agency (LEA) Plan provisions of the ESSA.

Consolidated Application

To receive specific categorical funds per school year, the Board of Education must approve the Application for Funding

IUSD is eligible for the following categorical programs:

- Title I: Improving Academic Achievement ($5,078,000)
- Title II: Improving Teacher Quality ($788,619)
- Title III: Ensure English Learners Attain Proficiency in English ($1,294,850)
- Title IV: Student Support and Academic Enrichment ($388,952)

2025–26 Budget

Presented by John Fogarty

2025-26 Budget Development Process

- On May 14, 2025 the Governor released the May Revision to his 2025-26 January State Budget Proposal
- Due to timing, and in the absence of a Final State Adopted Budget, districts build budgets based on the Governor's May Revision
  - ***Where estimates are likely to be approved in the final budget and are readily determinable***
- 45 Day Budget Revision – When Final State Budget has material changes from the May Revise
- The District's Budget is officially updated throughout the year
  - First Interim – December
  - Second Interim – March
- Budget assumptions are developed with guidance from:
  - The Orange County Department of Education (OCDE)
  - School Services of California (SSC)
  - The California Association of School Business Officials (CASBO)
  - A variety of other sources….

State Fiscal Outlook

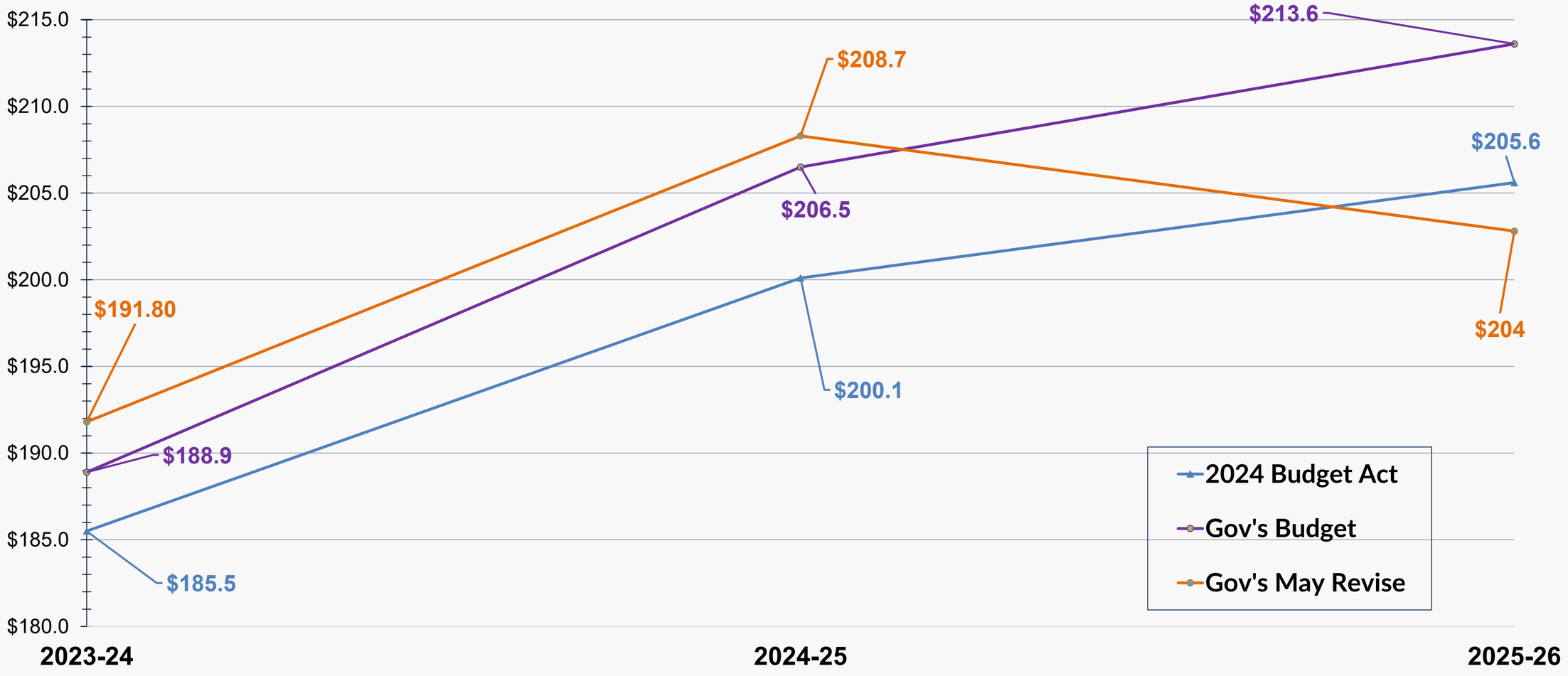
- State revenues from the Big Three—Personal Income Tax, Corporate Income Tax and Sales and Use tax—continue to exceed projections in the current year by over $4 billion
- While the outlook for the current fiscal year is positive, the Governor's May Revise presents a much more conservative outlook for 2025-26
- While not forecasting a recession, the Governor's May Revise identifies four key economic factors that will negatively impact state revenues in 2025-26
    - Tariffs
    - Technology Compensation
    - Capital Gains tax revenue
    - Economic loss due to the LA county fires
- Due to these factors, the May Revise reflects a decline in 2025-26 tax revenues from prior estimates by $10 billion
- Direct impact to Proposition 98 funding….

State Fiscal Outlook

- The May Revise projects both lower state revenues and increased costs of health care in the budget year and out years
- The May Revise assumes a “growth recession” during the first three quarters of 2025-26
    - Slow growth is expected to continue through 2028
- The May Revise includes downgraded job growth due to weaker labor market conditions and federal policy changes
- Inflation assumptions are approximately 1% higher then the Governor’s January Budget proposal
- The May Revise forecasts a 27% average California tariff rate, significantly higher than the 2.4% tariff rate in 2024
- Although a $12 billion statewide deficit is projected in 2025-26 with additional deficits projected in the out years, **Proposition 98 is fully funded…….**
- Significant pressure on areas of the budget outside of Proposition 98
    - Most notably Health Services and Medi-Cal

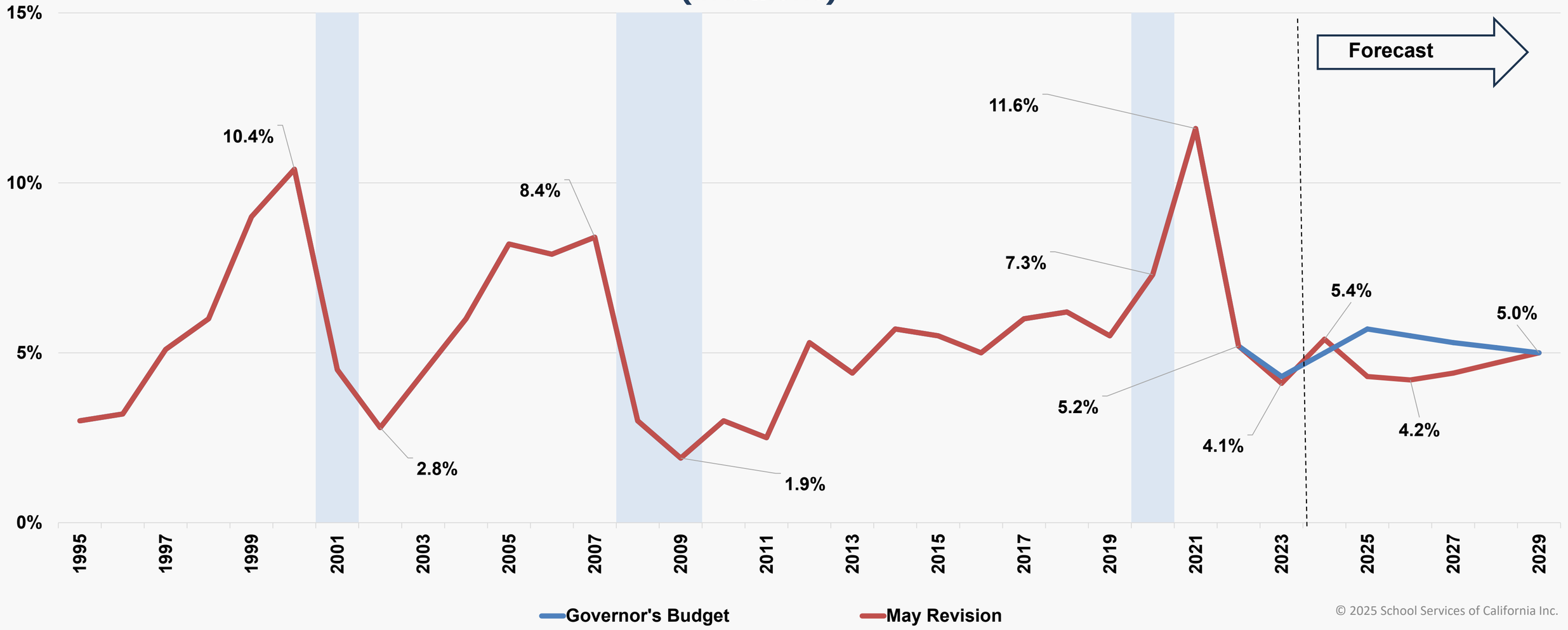
State General Fund Revenues

(dollars in billions)



Capital Gains Realizations Levels and as a Share of Personal Income

(in billions)



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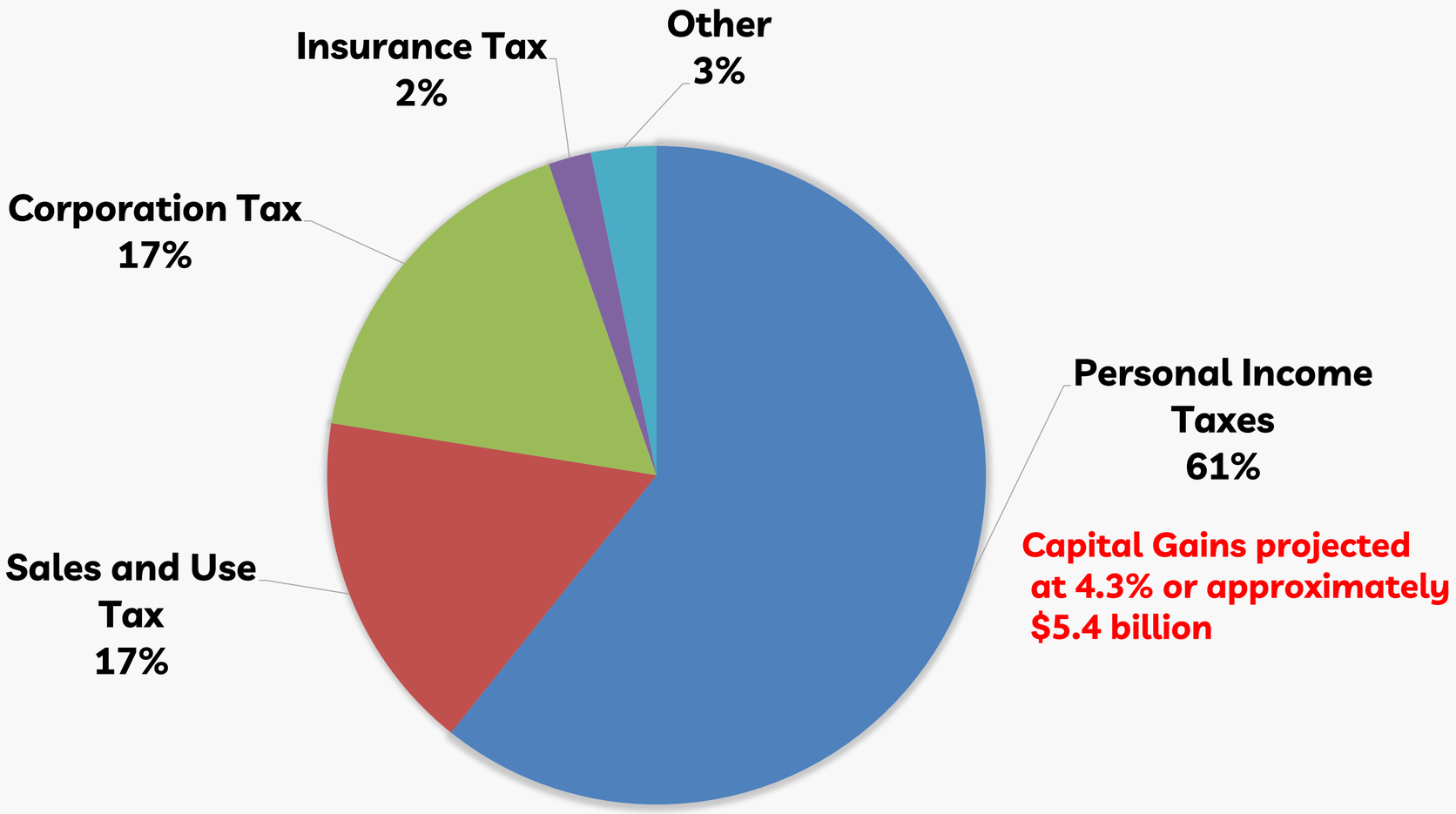
Shaded bars indicate previous U.S. recessions
Source: California Department of Finance (DOF), 2025-26 May Revision Forecast

California Revenue Sources



Capital Gains projected at 4.3% or approximately $5.4 billion

Proposition 98

- Constitutional amendment approved by voters in 1988 with stated goals:
  - Establish "stable, ***minimum*** guaranteed funding level" for K-14
  - Receive special status during the annual budget development
  - Receive a minimum share of the State General Fund
  - Keep pace with the economy
  - Take school financing out of politics

TEST 1

K-14 education's share of state General Fund revenues in 1986-87 (±40%)

Operative test for 2025-26

TEST 2

Prior-year funding adjusted for ADA and changes in per capita personal income

This test is usually operative in a strong economy

TEST 3

Prior-year funding adjusted for average daily attendance (ADA) and changes in per capita General Fund revenue + 0.5%

Usually operative in weak economy

Proposition 98

The State must provide K-14 education the greater of the following:

- Test 1—Prop 98 Receives a Share of General Fund

- Guarantees a minimum share of state General Fund (roughly 40%)to K-14 education.
- Plus local property taxes

OR

- The Lower of Test 2/Test 3—Prop 98 Keeps Pace with the Economy or grows with state revenues

- Adjusts prior-year Proposition 98 funding (General Fund and property taxes) for:
  - Growth in Average Daily Attendance (ADA)

  And the lower of
  - Test 2—Growth in Per Capita Personal Income (PCPI) OR
  - Test 3—Growth in Per Capita General Fund

- **Importantly, when the state allocates funding to K-14 agencies <u>above</u> the minimum guarantee, the excess allocations become part of the Proposition 98 base for the Test 2 and Test 3 formulas**

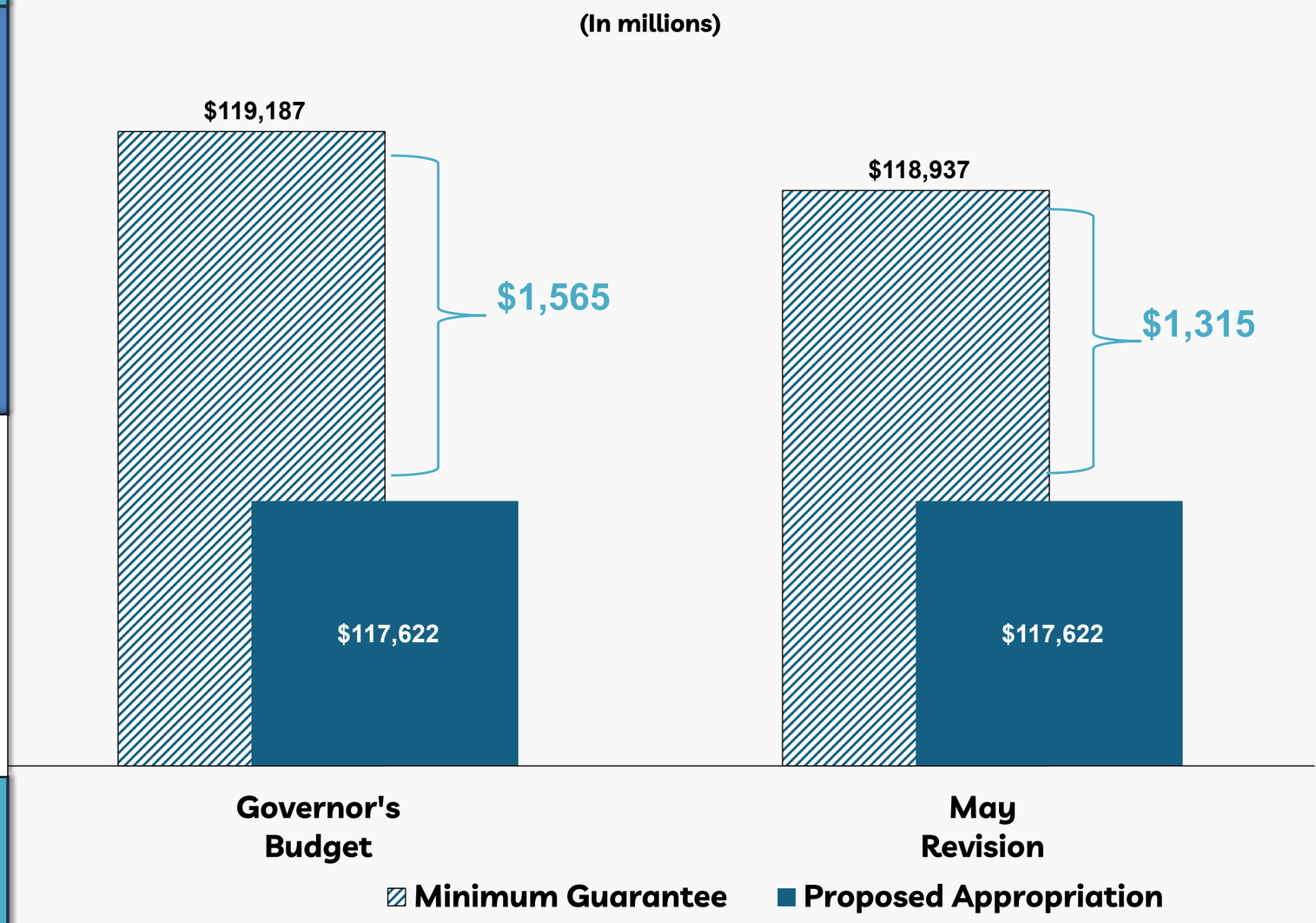
Proposed Proposition 98 Settle Up 2024-25

SETTLE UP

Reconciliation of the Proposition 98 minimum guarantee from initial budget estimates to the calculated constitutional minimum guarantee based on *actual* state revenues and other factors

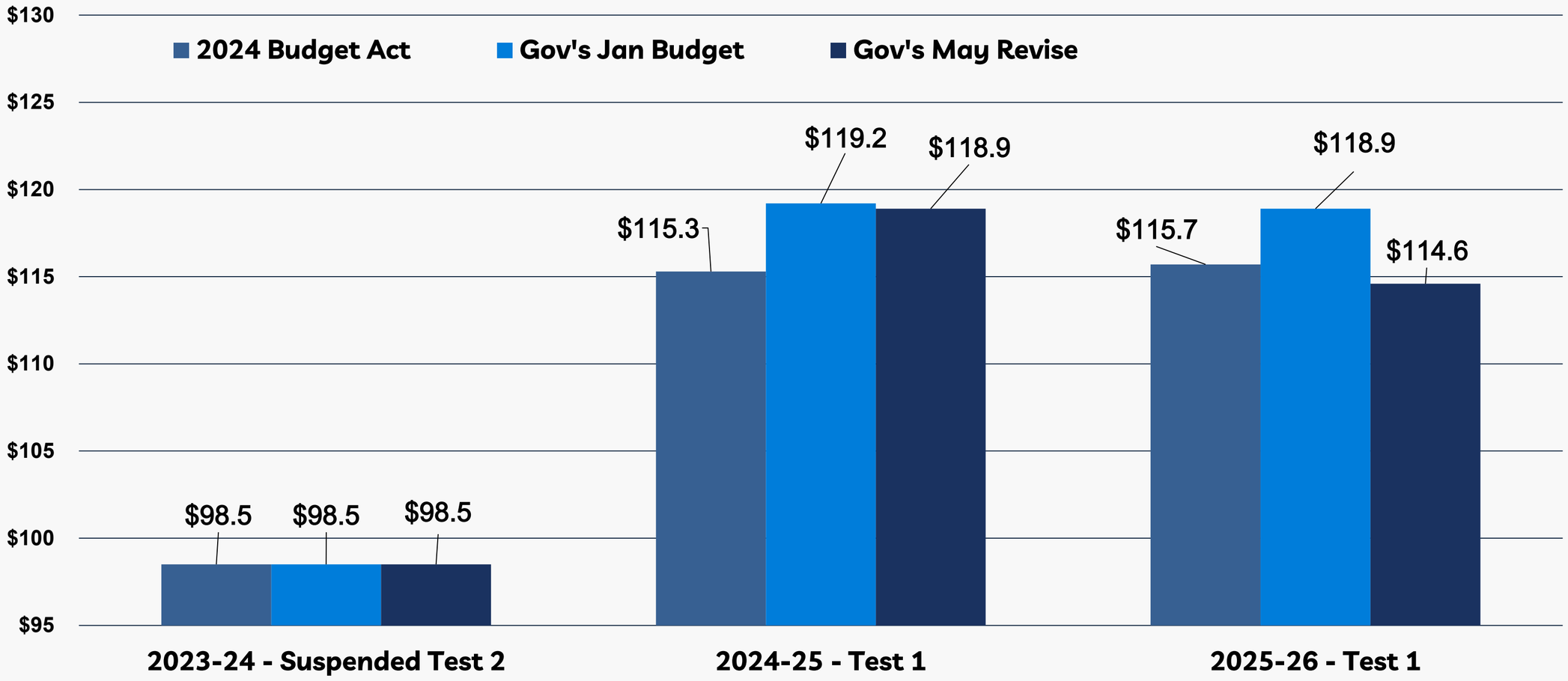
The May Revision maintains the Governor's January proposal to appropriate *less* than the 2024-25 minimum guarantee to TK-12 and community college agencies, referring to it as "settle up"

***If appropriated equally* additional $214 per TK-12 ADA**



Proposition 98

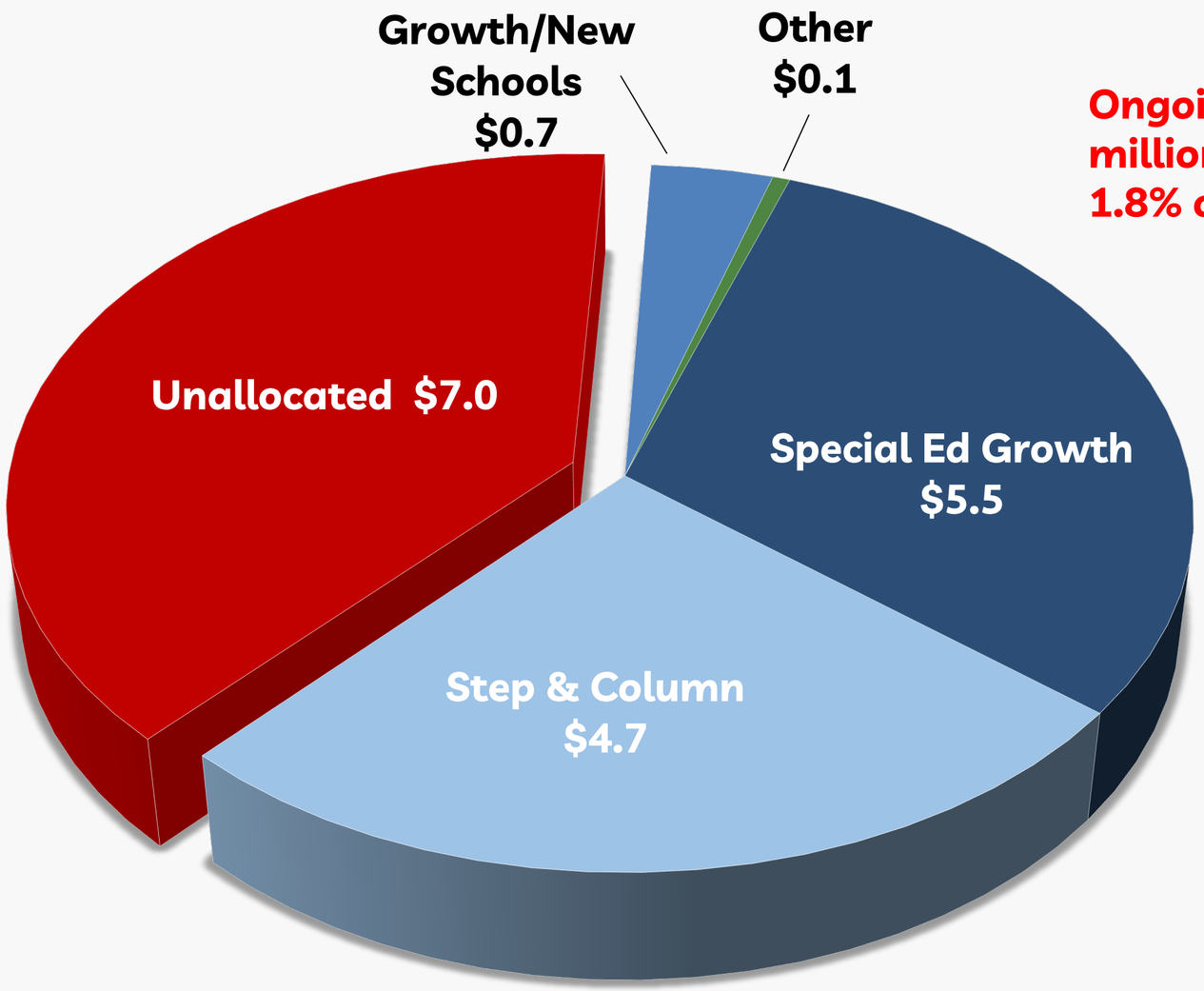
(dollars in billions)



2024-25 May Revise Highlights

- The Governor's Budget proposal for Education is largely a workload budget augmented with some one-time proposals
- The Governor's proposal funds a statutory Cost-of-Living Adjustment (COLA) of 2.30% for the Local Control Funding Formula (LCFF) and most categorical programs
- The Local Control Funding Formula (LCFF) – represents approximately 95% of IUSD's unrestricted funding
    - For IUSD the **2.30%** COLA and growth represents a year-over-year ongoing increase of approximately **$18 million**
- After accounting for annual increases in expenditures related to step and column, pension costs, and special education, we currently estimate approximately **$7 million** in ongoing funding will be available for allocation
- **The May Revise includes a one-time Discretionary Block Grant of $11 million for IUSD**

Utilization of $18 Million in New Funding



Ongoing Cost increases of $11 million represent approximately 1.8% of total Budget

Changes from January to May Proposals

Program	Funds Proposed January Budget	Funds Proposed May Revise	Include in 2025-26 Budget Development
COLA (all applicable programs)	$2.5B	$2.1B	✓
LREBG Additional Funding	$379M	$379M	✓
TK LCFF Add-On For Ratios	$1.5B	$1.2B	✓
Discretionary Block Grant	$1.8B	$1.7B	✓
*TK-12 Literacy and Mathematics Coaches/Literacy Screenings	$700M	$700M	✓
**ELO-P 55% Threshold	$435M	$515.5M	✓

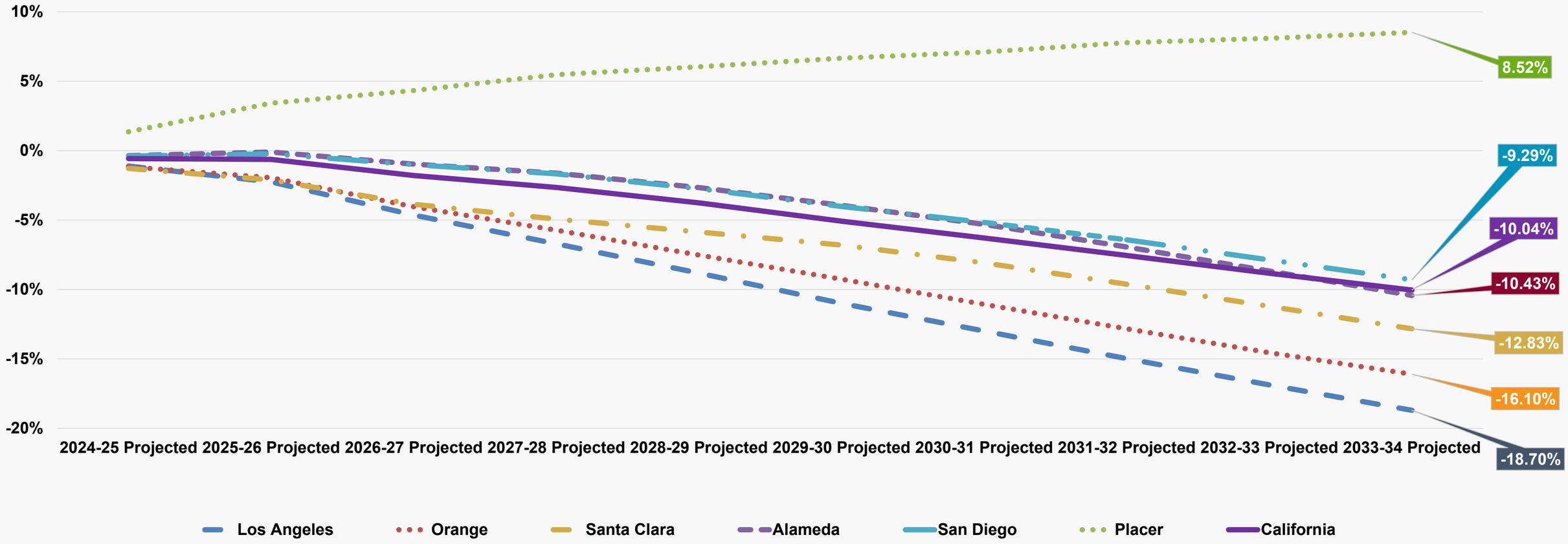
* District will need to apply for these programs
** Additional funding provided to expands program for Districts with 55% or greater unduplicated enrollment to provide ELOP to all students

Ongoing Challenges

- The Local Control Funding Formula represents well over 90% of Unrestricted Revenue (for IUSD 95%), yet funding disproportionately benefits districts with high concentrations of disadvantaged students
- Manipulation/ Pressure on Proposition 98
- Enrollment growth is slowing
- Cost-of-Living Adjustments (COLA) sufficient to cover ongoing cost increases with minimal remaining for augmentations
- Large influx of State one-time funding
- Health and Welfare Increases
- State revenues very volatile
    - Stock Market Volatility - heavily dependent on high income earners driven largely by capital gains from the stock market
    - Delayed tax deadlines due to natural disasters
- Federal policy uncertainty

Declining Enrollment by County

- 44 (or 76%) of the 58 counties are projected to decline in enrollment through 2033-34
- The 44 declining enrollment counties are projected to be down by approximately 600,000
- The 14 (or 24%) growing enrollment counties are projected to increase by approximately 14,000



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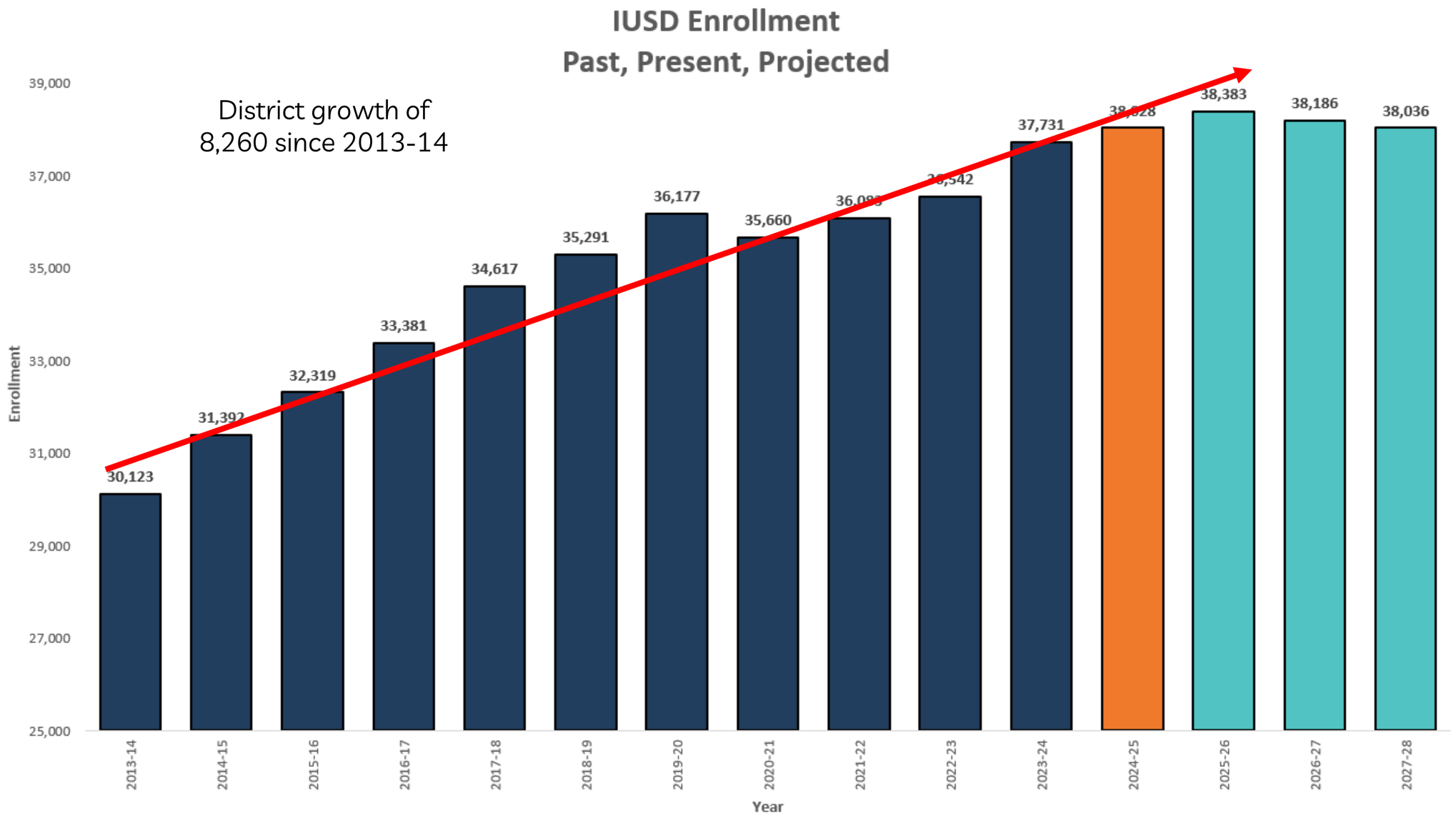
District Enrollment



Source: California Department of Education: Irvine Unified School District 2013-2023 Multi Year Enrollment Summary for Non-Charter Schools
2025/26 Conservative Enrollment Projections (Recent Development) with Adult Transition and NPS Students Added

Utilization of One-Time Funding

The District has used these funds to augment programs in critical categories

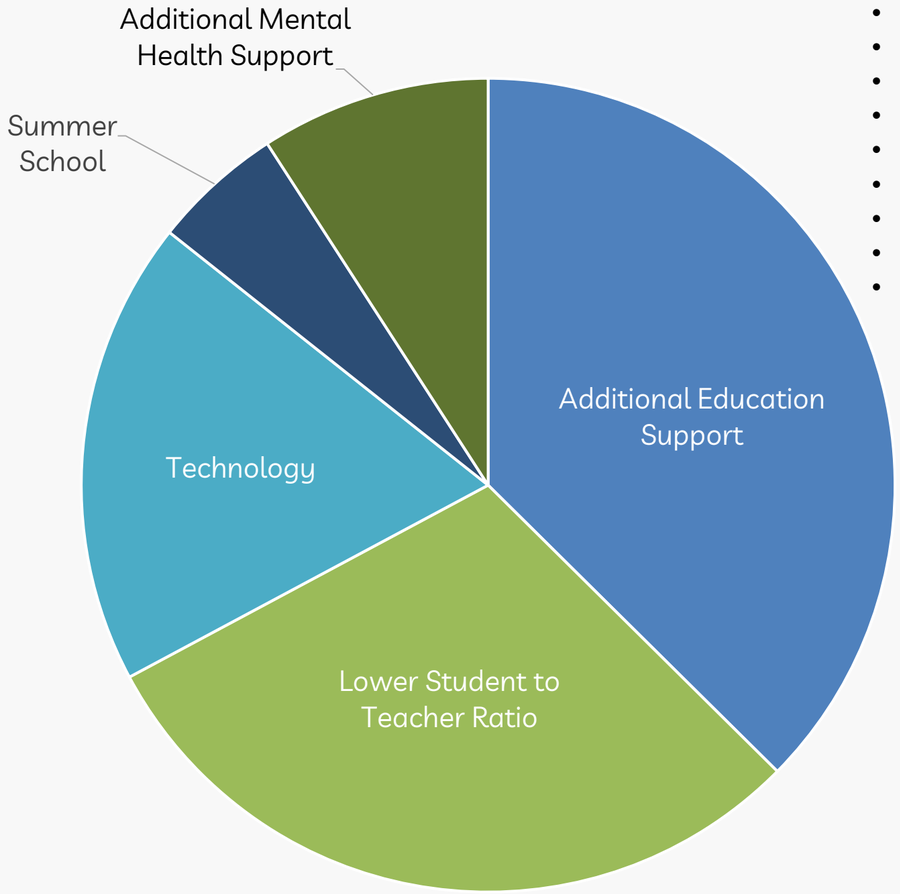
Learning Recovery Emergency Block Grant

Arts, Music and Instructional Materials Discretionary Block Grant

Other Available One-time

District set aside one-time funds from prior years to support LCAP

Discretionary Block Grant and LRE funds included in 2025-26 Budget

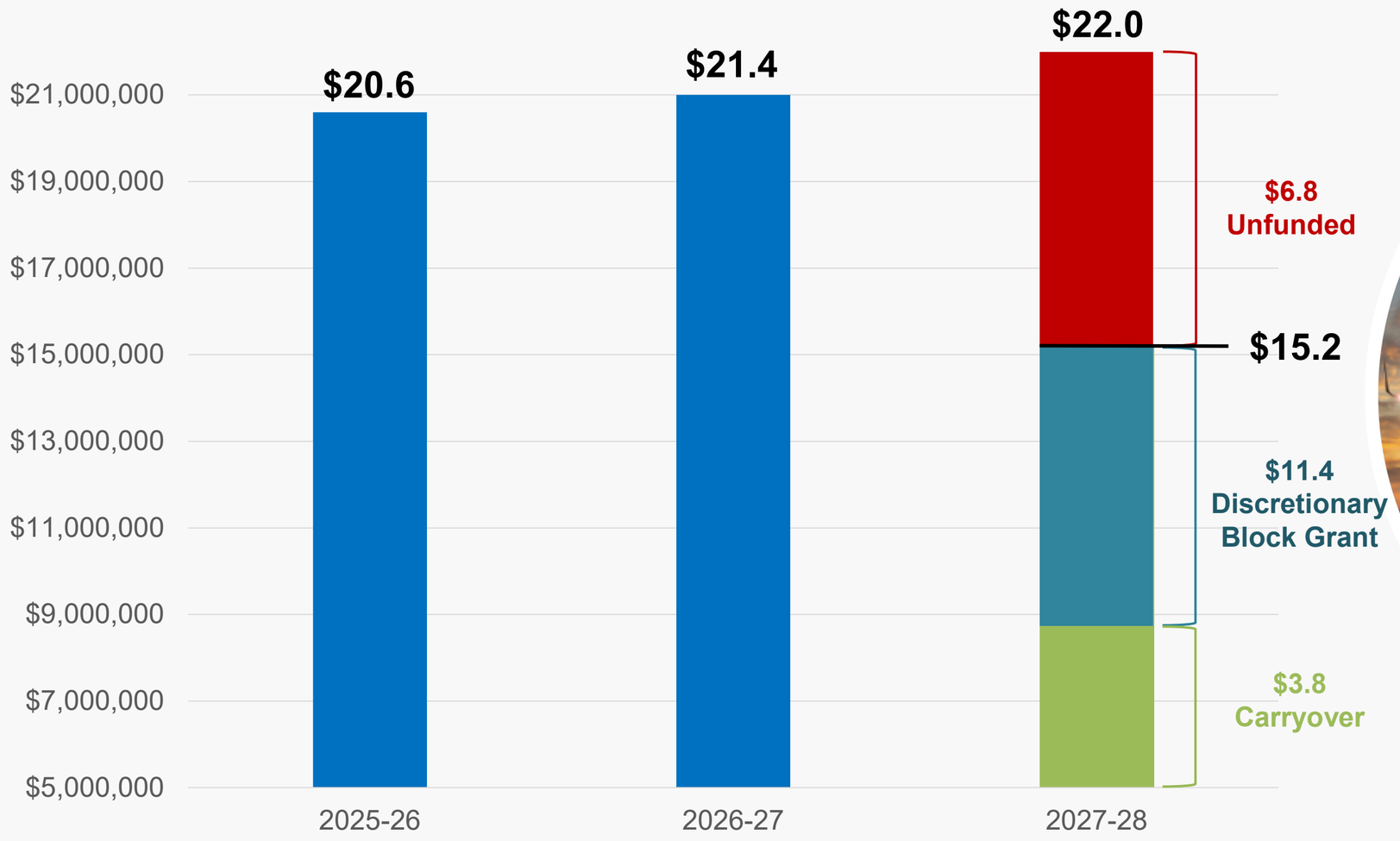


*Additional Education Support includes:

- Transition Camps
- AVID
- Additional Nurses
- Middle School Extended Day
- Campus Control Assistants
- Counselor Support
- PE Support
- CTE/ROP
- Curriculum TOSAs
- Graduation Support

Planned One-Time Expenditures By Year

(in millions)



Given the significance of the one-time funding, districts will need to ensure an exit strategy as one-time funds cannot be used to fund ongoing programs and/or costs…

2024-25 thru 2027-28 Budget Forecast
Unrestricted General Fund

Description	2024-25 Estimated	2025-26 Projected	2026-27 Projected	2027-28 Projected
Total Revenues	$472,167,330	$492,926,269	$507,132,075	$521,382,178
Total Expenditures	($370,911,690)	($379,340,992)	($383,800,577)	($389,184,801)
EXCESS (DEFICIENCY)	$101,255,640	$113,585,277	$123,331,498	$132,197,377
Other Sources/Uses	($110,461,792)	($107,744,094)	($109,973,299)	($114,332,275)
Net Increase/(Decrease)	($9,206,152)	$5,841,183	$13,358,199	$17,865,102
Beginning Balance	$47,701,362	$38,495,210	$44,336,393	$57,694,592
Projected Ending Balance	**$38,495,210**	**$44,336,393**	**$57,694,592**	**$75,559,694**

2024-25 thru 2027-28 Budget Forecast
Unrestricted General Fund

Description	2024-25 Estimated	2025-26 Projected	2026-27 Projected	2027-28 Projected
Estimated Ending Fund Balance	**$38,495,210**	**$44,336,393**	**$57,694,592**	**$75,559,694**
Revolving Cash/Stores	$350,000	$350,000	$350,000	$350,000
State Recommended DEU	$12,275,000	$12,577,000	$12,016,414	$12,235,559
Contingency Reserve	$5,000,000	$5,000,000	$5,000,000	$5,000,000
Reserve for On-Going Unspent				
Reserved for 2025-26 LCAP	$4,480,000			
Reserved for 2026-27 LCAP	$5,134,780	$5,134,780	$5,134,780	$5,134,780
Site Department Carryover	$8,500,000	$8,500,000	$8,500,000	$8,500,000
Other Un Assigned/Assigned	$2,755,430	$12,774,613	$26,693,398	$44,339,355

Risks to the Economy and the State Budget

Stock market volatility in response to federal policy changes can impact projected state revenue

California's unemployment rate is projected to increase in the budget year

California's GDP is projected to decrease in a similar pattern to U.S. GDP in the budget year

Anticipated cuts to key federal programs will increase pressure to backfill losses in federal funding with state dollars

California has several lawsuits pending against the federal government, the outcome of which could affect the California economy

2025-26 Budget Timeline

1

June 15, 2025 – Constitutional Deadline for Legislature to Pass the State Budget

2

June 24, 2025 – IUSD Adopted Budget Approval

3

June 30, 2025 - Governor Approves Final State Budget

4

Budget Revisions will be incorporated in IUSD's budget

Thank You!