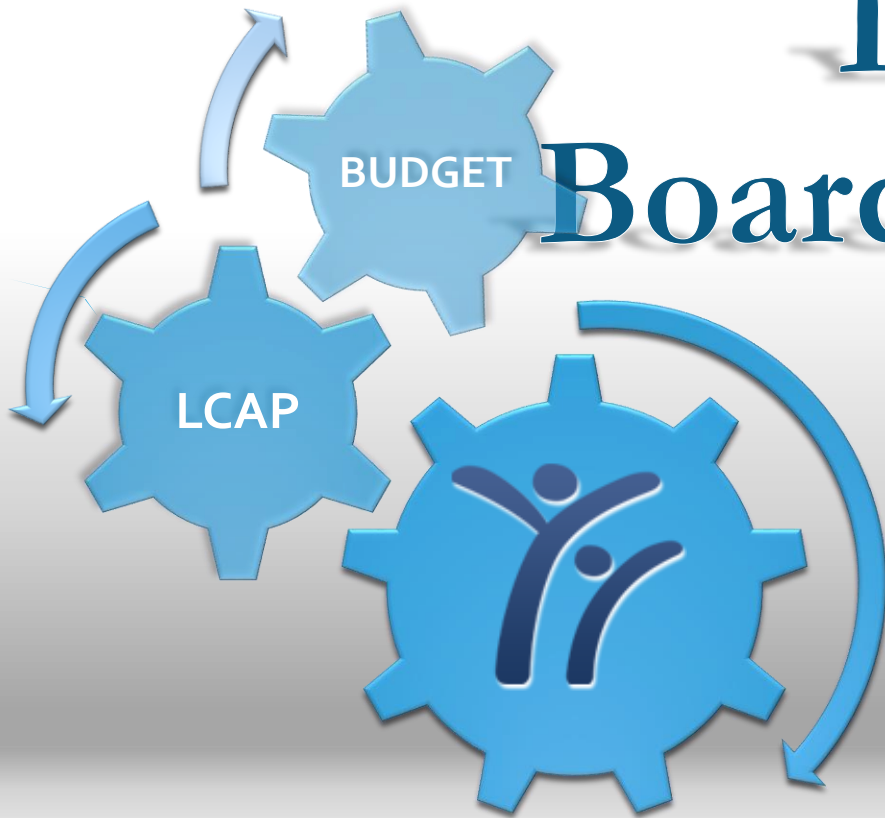


Irvine Unified School District

LCAP/Budget Board Presentation

April 18, 2017





LCAP Overview

- The Local Control Accountability Plan (LCAP) aligns planning and budgeting.
- IUSD is completing an in-depth four phase process to engage stakeholders:
 - Sharing information on LCFF and LCAP
 - Gathering feedback on 2016-17 LCAP and developing a draft 2017-18 LCAP
 - Gathering feedback on draft 2017-18 LCAP – ***In Process***
 - Approving 2017-18 LCAP – ***In June 2017***
- The LCAP 2017-18 plan will focus on the eight areas identified as state priorities, metrics as measured by the California Dashboard, and local data to monitor student progress towards each priority. The plan will outline actions and demonstrate how the district's budget will help achieve the district stated goals.



Determining LCAP Actions and Expenditures

As a result of the feedback received, the Superintendent and Cabinet have designed additional investments to support the 8 state priorities and the four District goals. These actions are additional expenditures which will be added to the current three year LCAP reflecting increased funding. Expenditures include an approximate increase of **\$8.5 million** in one-time funds.

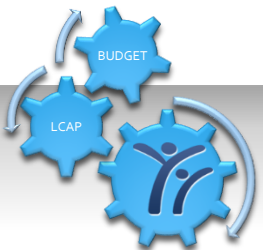
Irvine Unified School District Local Control Accountability Plan (LCAP) Goals:

1. Ensure all students attain proficiency in the current content standards.
2. Ensure access to rigorous and relevant learning tools, resources, and skills for all staff and students.
3. Cultivate a positive school culture and system of supports for student personal and academic growth.
4. Communicate effectively and form strategic alliances to secure the support and resources necessary to deliver our vision.



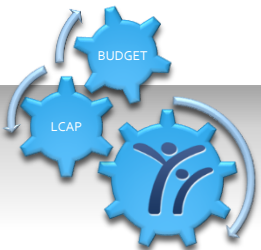
Additional Investments

LCAP Goal	Proposed Action	Ongoing	One-Time	
			17-18	18-19
1B5	Summer Athletic Camp Augmentation		\$30,000	\$30,000
1C15	Science Equipment Repair Contract		\$18,000	
1D6	Assistive Technology Devices		130,000	
2A5	Technology Maintenance Fund		\$400,000	
2A6	Student Online Assessment Tool		\$400,000	
2A7	Professional Learning Software		\$110,000	
2A8	Classroom Technology Grants		\$515,280	
3A10	Irvine Family Resource Center Support		\$125,000	



Survey Response – New Investments

LCAP Goal	Proposed Action	Survey Response (AS OF 4/17/17)		
		Highly Likely/Likely	Not Likely/Will not	No Opinion
1B5	Summer Athletic Camp Augmentation	53.1%	33.9%	13.0%
1C15	Science Equipment Repair Contract	94.8%	3.6%	1.7%
1D6	Assistive Technology Devices	74.9%	16.1%	9.0%
2A5	Technology Maintenance Fund	94.0%	5.1%	0.9%
2A6	Student Online Assessment Tool	74.2%	19.0%	6.8%
2A7	Professional Learning Software	75.8%	18.4%	5.9%
2A8	Classroom Technology Grants	89.9%	8.3%	1.8%
3A10	Irvine Family Resource Center Support	78.4%	14.0%	7.5%



Continued Funding for Existing Actions

LCAP Goal	Proposed Action	2017-18	2018-19
1B4*	K-12 Summer School programs	\$300,000	\$300,000
1C1**	Curriculum Teachers on Special Assignment		\$1,700,000
1C10*	Primary Art Instruction	\$300,000	
1C13*	Instrument Repair Supplies	\$15,000	
2A2**	Technology Matching Program (Additional funds 17/18)	\$200,000	
2B3**	Education Technology Teachers on Special Assignment		\$330,560
2B4**	Technology Mentors (Addition of Portola HS)	\$22,037	
2D2**	Textbook Funding (Increase 17/18, add funds 18/19)	\$2,000,000	\$1,000,000
3A13**	Augmentation to Elementary Resource Counselor Program	\$482,000	
3C3**	Online Learning	\$150,000	

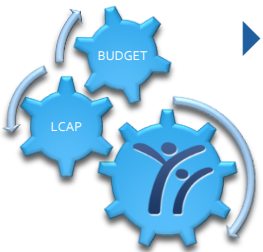


*Actions currently scheduled to end in June 2017
 ** Actions currently scheduled to end in June 2018



2017-18 State Budget Proposal Highlights

- ▶ Projected reductions in state revenues prompts Governor to lower revenue projections for current and budget year
- ▶ Education Funding:
 - ▶ Sufficient to cover the statutory Cost-of-Living-Adjustment (COLA) of 1.48%
 - ▶ For IUSD – approximately \$4 million
 - ▶ Maintains LCFF funding at 96% of target statewide
- ▶ Governor's proposal also includes \$48/ADA in one-time discretionary block grant funds for prior years unpaid mandates
 - ▶ For IUSD – approximately \$1.5 million

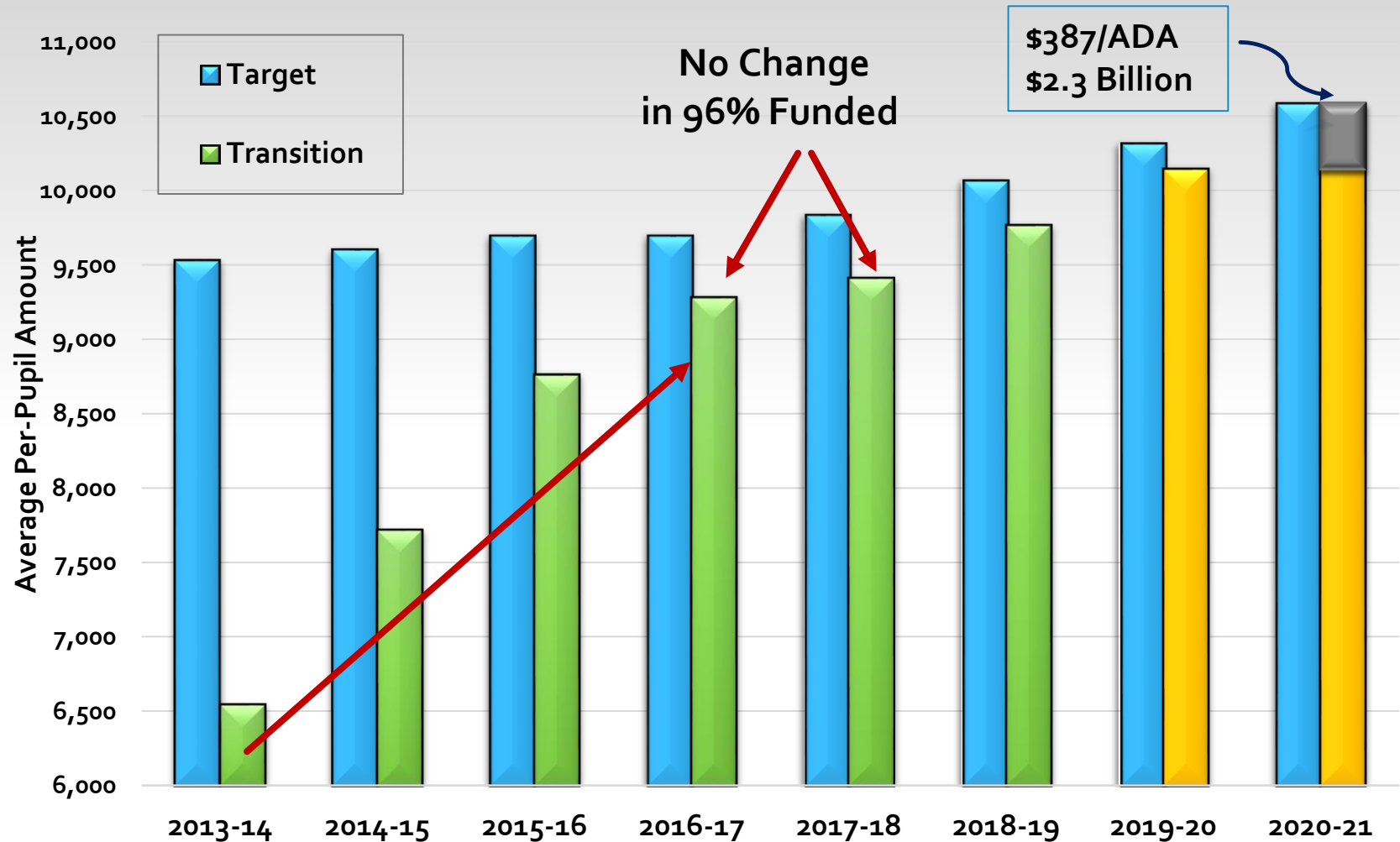


2017-18 State Budget Proposal Highlights

- ▶ First time since inception of LCFF no funding provided for progress towards full funding
- ▶ Goal for full implementation in 2020-21
- ▶ Majority of funding provided for restoration of previous cuts
- ▶ Since 2013-14 Governor has prioritized making progress towards full funding.
 - ▶ 2013-14 - \$1.9b
 - ▶ 2014-15 - \$4.8b
 - ▶ 2015-16 - \$6.1b
 - ▶ 2016-17 - \$2.9b
 - ▶ **2017-18 - \$744million**

LCFF Gap Funding – January 2017-18 State Budget

LCFF Implementation Progress



IUSD Estimated LCFF Funding

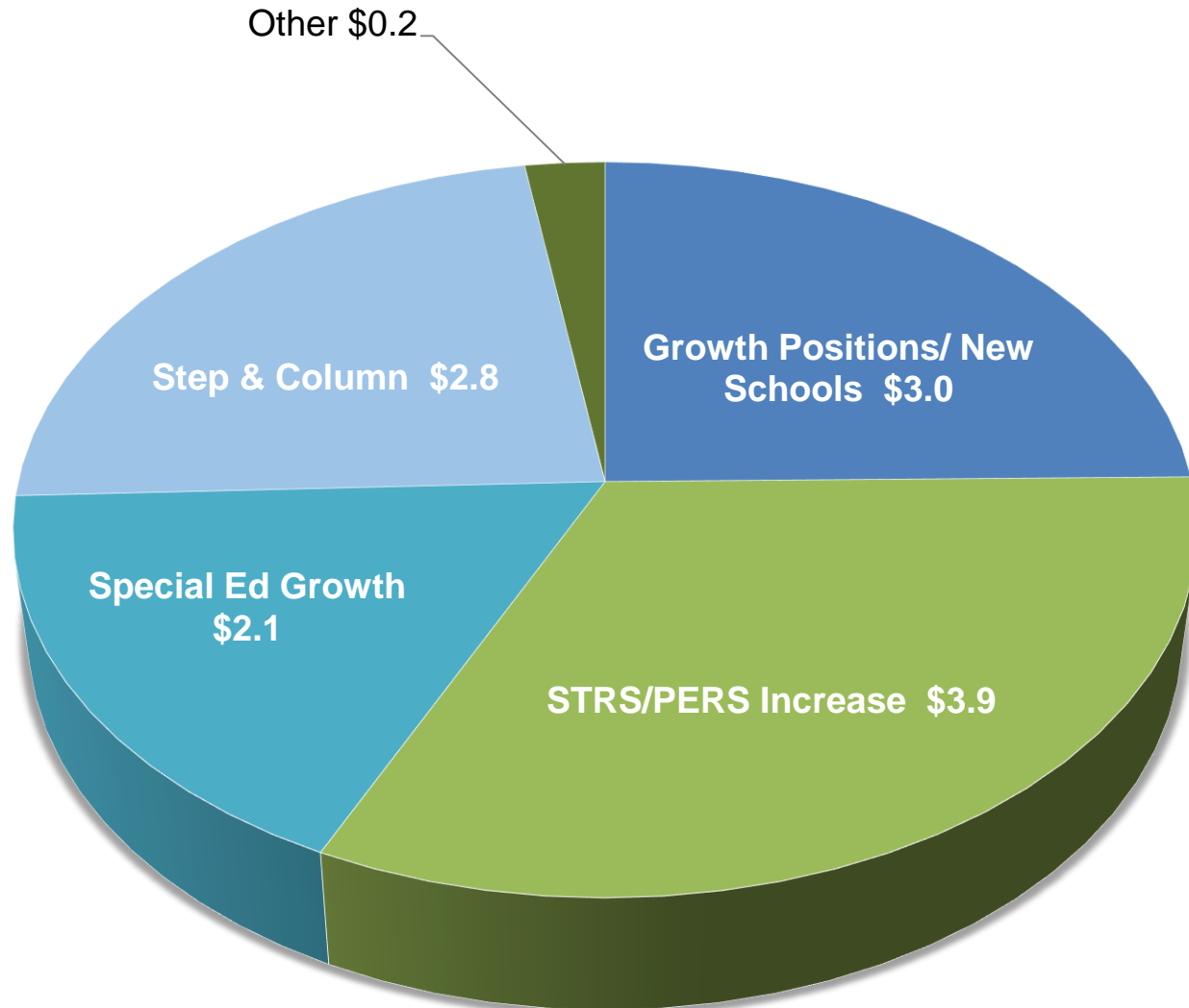
IUSD LCFF	2016-17 Projection	2017-18 Projection	2018-19 Projection
LCFF Target (Actual Target to be Reached in 2020-21)	\$272,853,161	\$285,481,399	\$302,693,965
LCFF Floor (2015-16 Actual Funding Adjusted for ADA Growth & any LCFF Funding Received)	\$245,813,784	\$268,375,949	\$281,560,428
LCFF Gap = (Difference between Target & Floor)	\$27,039,377	\$17,105,450	\$21,133,537
Gap Funding Rate = (% of Gap to be Funded, set by DOF)	55.28%	23.67%	34.42%
Gap Funding Amount = (Anticipated Additional Funds)	\$14,947,368	\$4,048,860	\$7,274,163
Total LCFF Funding =	\$260,761,152	\$272,424,809	\$288,834,591



{ LCFF Increase -
\$12M }

* LCFF estimates based on 2016-17 Second Interim Projections

IUSD 2017-18 Estimated Total LCFF Funding Distribution



Preliminary Estimated Funding for Distribution in 2017-18 LCAP

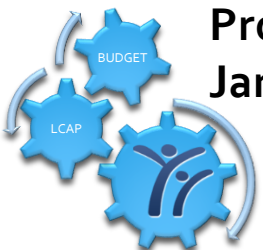
- Due to the timing of the Local Control Accountability Plan (LCAP) development districts are forced to determine the availability of funds based on the Governor's January Budget Proposal
- Governor's proposal contains no additional funding for ongoing augmentations
- Governor's proposal includes a one-time discretionary block grant of \$48/ADA or \$1.5 million
- District's 2016-17 First Interim Report identified approximately \$7 million in available reserves for allocation
- 2017-18 LCAP developed allocating \$8.5 million in one-time funding

Multiyear Budget Projections

Unrestricted General Fund

Description	2017-18 Projected	2018-19 Projected	2019-20 Projected
Total Revenues	\$291,130,885	\$306,279,653	\$326,923,993
Total Expenditures	\$248,332,290	\$254,933,839	\$270,727,917
Utilization of One-Time Resources	\$5,197,317	\$3,360,560	-----
Revised Total Expenditures	\$253,529,607	\$258,294,399	\$270,727,917
EXCESS (DEFICIENCY)	\$37,601,278	\$47,985,254	\$56,196,076
Other Sources/Uses	(\$53,128,545)	(\$50,861,067)	(\$54,589,020)
Net Increase/(Decrease)	(\$15,527,267)	(\$2,875,813)	\$1,607,056

Projections based on 2016-17 Second Interim Report and Governor's 2017-18 January Budget proposal.



Multiyear Budget Projections

Unrestricted General Fund

Description	2017-18 Projected	2018-19 Projected	2019-20 Projected
Estimated Beginning Fund Balance	\$34,151,161	\$18,623,894	\$15,748,081
Estimated Ending Fund Balance	\$18,623,894	\$15,748,081	\$17,355,137
<u>Components of Ending Fund Balance:</u>			
Revolving Cash/Stores	\$550,000	\$550,000	\$550,000
State Minimum DEU	\$7,250,000	\$7,300,000	\$7,500,000
Contingency Reserve	\$5,000,000	\$5,000,000	\$5,000,000
Deferred Allocation Proposed LCAP – 2017-18	\$3,360,560	-----	-----
Remainder	\$2,463,334	\$2,898,081	\$4,305,137

Projections based on 2016-17 Second Interim and Governor's 2017-18 January Budget Proposal.

Next Steps

- **May 2017**
 - Share Plan with Stakeholder Groups
 - Continue to review and revise plan based on input
- **June 13, 2017**
 - 2017-18 LCAP Public Hearing
 - 2017-18 Budget Public Hearing
- **June 27, 2017**
 - 2017-18 LCAP Adoption
 - 2017-18 Budget Adoption



Questions/Discussion

