

Irvine Unified School District

ADOPTED BUDGET

2016-17



September 13, 2016

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Irvine Unified School District

Acknowledgements

The 2016-17 State Budget includes a significant investment in education, providing a funding augmentation of approximately \$5.4 billion. 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 2016-17 budget document.

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- California Association of School Business Officials (CASBO)
- School Services of California (SSC)
- Orange County Department of Education (OCDE)
- Blattner & Associates
- California Department of Education (CDE)
- California Department of Finance (DOF)



2016-17 School Year

Dear Irvine Unified School District Community,

Since its inception, the Irvine Unified School District (IUSD) has strived to ensure our budget is focused on advancing student achievement. Through careful planning and key stakeholder feedback, we continue this tradition and pledge to make every penny count.

Although California remains one of the lowest-funded states in the nation in per-pupil spending and IUSD ranks among the lowest-funded districts in California, IUSD is continually recognized as one of the top school districts in the nation. Through the exceptional leadership of the IUSD Board of Education, the strategic planning of our administrative team, thoughtful collaboration with our employees, and outstanding support from our parents and community partners, IUSD has remained fiscally sound. We continue to effectively utilize funds to provide an exemplary learning environment that delivers on our promise to provide the highest educational experience we can envision.

An important tool in helping us align the budget with the District's goals is the Local Control and Accountability Plan (LCAP), which requires school districts to identify annual goals, take action on those goals, and measure progress on academic achievement, school climate and parent engagement. As a result of this interactive LCAP process, which incorporates key stakeholder feedback, the 2016-17 budget is reflective of our students' unique needs as we prepare them for college and career in the competitive 21st century. We have also carefully looked ahead to ensure we are being strategic in an effort to sustain quality educational programs and services in an ever-fluctuating state economy.

IUSD will continue to protect the public's investment in our students and the many dedicated men and women who are working to prepare our children for a bright future. We are committed to maximizing resources, putting revenue toward results and making decisions based on what's best for our more than 32,000 students. The data and information in this book provide a clear roadmap for fulfilling IUSD's vision.

Sincerely,

Terry L. Walker
Superintendent of Schools

BOARD OF EDUCATION

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TERRY L. WALKER, Superintendent of Schools

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

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

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Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.

I. Strategic Initiatives

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Strategic Initiatives



A vision for

IUSD

IRVINE UNIFIED SCHOOL DISTRICT

2012 - 2017 strategic initiatives

About IUSD

Located in Orange County, Calif., the Irvine Unified School District comprises a community of learners, committed to the highest quality educational experience. IUSD educates a diverse population of more than 30,000 K-12 students in 24 elementary schools, six middle schools, four 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 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.

I. We shall prepare all students for their respective futures.

We believe preparing students for their respective futures requires that learning substantially exceeds the traditional understanding of basic skills. Adequate preparation necessitates that attention be given to depth and process, creativity and innovation, thinking and problem-solving, as well as the application of skills and concepts. In order to improve the results for all students, we must rely on evidence for the purpose of reshaping instruction and implementing intervention strategies as needed. Moreover, as we strive to produce critical and divergent thinkers who will emerge as productive citizens of the 21st century, we must ensure that each student develops essential capacities in the areas of knowledge, communication, problem-solving and relationships/interpersonal skills, as outlined in our Continuous Improvement Efforts.

- | | |
|-------------------|--|
| Strategy 1 | Support the learning of essential content standards in a context of application. |
| Strategy 2 | Achieve a balance between content standards and outcomes essential to students' futures. |
| Strategy 3 | Embrace instructional practices that cultivate 21st century skills and capacities. |
| Strategy 4 | Utilize Professional Learning Communities as a vehicle to refine instruction. |
| Strategy 5 | Utilize both formative and summative assessments to drive instruction. |

II. We shall establish a comprehensive human resources system to identify, engage and develop a professional staff that can create, implement and maintain the highest quality educational experience we can envision.

Based upon our belief that people are our most valuable resource, we are committed to attracting and developing employees who understand and embrace our vision and values. More than 90 percent of our fiscal resources are spent on the people who comprise our organization. It is therefore imperative that we optimize and empower personnel in supporting the education of 21st century learners.

- | | |
|-------------------|---|
| Strategy 1 | Attract and retain extraordinary professionals and leaders for all schools, departments and programs. |
| Strategy 2 | Establish and maintain an inclusive professional culture that supports our vision and values through collaborative communication and innovative practices. |
| Strategy 3 | Design and implement professional growth opportunities to build capacity, cultivate collaboration and maximize the collective talents and efficacy of our employees. |

III. We shall communicate effectively and form strategic alliances to secure the support and resources necessary to deliver our vision.

In this age of information and interdependence, it is crucial to recognize the importance of a strong, proactive communications program and diligence in connecting with our internal and external communities. Quality communication 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. A citizenry, well informed about our challenges, successes, needs and issues, requires a plan that utilizes various modes and strategies, as well as messages that are clear, consistent and easily accessible. Working together with other key players in the local, state and national arenas will enhance the District's ability to influence and shape the future for our more than 30,000 students.

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|------------|---|
| Strategy 1 | Create a comprehensive approach to communication, utilizing new technologies when feasible and appropriate, in order to share IUSD's vision and values with our many stakeholders. |
| 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 | Forge synergistic coalitions with organizations such as PTA, IPSE, 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. |

IV. We shall provide facilities to enhance and maximize learning opportunities.

As the local community and the State of California continue to redefine expectations for students, and consistent with the District's vision "to provide the highest quality educational experience we can envision," it is important to provide our students and teachers the very best facilities public education can afford. Clean, attractive, 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 K-12 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 | Develop and implement a facilities master planning process that incorporates current and future needs. |
| Strategy 2 | Identify and align resources for implementation of the facilities master plan. |
| Strategy 3 | Implement a system of facilities support focused on energy-efficient, effective and predictive maintenance. |
| Strategy 4 | Establish comprehensive school design processes including educational specifications, technology and other instructional and community needs. |
| Strategy 5 | Enhance and modernize existing facilities to assure desirable and effective learning environments. |

V. We shall develop a budget that maximizes revenues and aligns resources in support of the District's vision.

The identification and maximization of revenues is an important part of the District's budget process. Additionally, an effective 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.

- | | |
|-------------------|---|
| Strategy 1 | Explore and support legislation to enhance funding opportunities, including alternate sources of funds as well as grants that align with our goals and objectives. |
| Strategy 2 | Manage resources wisely and provide financial reports that are accessible and understandable. |
| Strategy 3 | Ensure that instructional initiatives, the District budget, and other priorities align with the District's vision and goals, as outlined in the Strategic Plan. |
| Strategy 4 | Examine options in funding methodology that allow categorical dollars to follow the student while maximizing flexibility. |
| Strategy 5 | Evaluate and reallocate funding to schools and programs based on identified needs. |

VI. We shall leverage technology to enrich instruction, extend learning, maximize resources and further our commitment to continuous improvement.

Technology is an essential component of 21st century learning, and it is vital for operational efficiency. Technology will help the District meet the challenges of growing enrollment, rising expectations and recurrent economic uncertainties. Through data, we will continually assess our progress against specific measurable outcomes. By utilizing the most effective technological devices and online sources, we will simultaneously personalize and expand learning opportunities for each student. 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.

- | | |
|-------------------|--|
| Strategy 1 | Leverage data to continually review and refine our practices. |
| Strategy 2 | Create online communities that connect staff, students, parents and community partners, allowing stakeholders to share ideas, concerns and best practices. |
| Strategy 3 | Extend classroom instruction through online learning, meaningful connections, and differentiated, student-centered content. |
| Strategy 4 | Empower students to be the architects of their own learning by providing the tools that allow them to set personal educational goals, create knowledge and assess progress. |
| Strategy 5 | Apply technology to streamline business processes and focus our resources on student learning. |

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.

II. State Budget
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State Budget

Governor's January 2016-17 Budget Proposal:

California's economy has maintained modest economic growth in recent years benefitting public education funding and the Governor's January 2016-17 State Budget proposal forecast continued fiscal growth in state revenues through 2019-20. In recognition of the positive economic forecast, the Governor's January 2016-17 State Budget proposal continues the Governor's consistent investment and support for education with a projected increase of approximately \$5.4 billion in funding for K-12 education. The Governor has publicly recognized that public education endured more than its proportional share of cuts during the recent recession and under the Governor's proposal, public education continues to recover at a much faster rate than other areas of the State's budget.

Consistent with previous budget proposals, the Governor's initial 2016-17 K-12 education State spending plan, proposes a mix of ongoing commitments and one-time payments. The foundation of the Governor's January 2016-17 State Budget proposal for K-12 education continues to focus on the timely and successful implementation of the Local Control Funding Formula (LCFF).

Local Control Funding Formula (LCFF):

The LCFF, implemented in 2013-14, signified a fundamental and systemic change to how K-12 school districts are funded. Full implementation and funding of the LCFF is targeted to occur by 2020-21, with incremental increases applied annually. LCFF funding is critical as it represents the single largest funding component of unrestricted revenue for the majority of school districts throughout the State. LCFF funding represents approximately 88% of total annual unrestricted resources available for the Irvine Unified School District (IUSD).

- The Governor's January 2016-17 State Budget proposal included approximately \$2.8 billion of additional funding for the continued implementation of the LCFF in 2016-17. At the time of the Governor's release of the January 2016-17 State Budget proposal, the Department of Finance (DOF) estimated this level of funding would be sufficient to eliminate approximately 49% of the remaining gap in LCFF funding statewide and bring total formula implementation to approximately 95%. When the LCFF was introduced in 2013-14, the Governor's stated goal was to fully fund all districts statewide by 2020-21. With this latest proposal it appears the Governor's plan remains on track.
- The amount of funding districts receive per ADA varies significantly based on factors such as their unduplicated disadvantaged population and growth. Preliminarily, for IUSD the allocation included in the Governor's January 2016-17 State Budget proposal projected an increase of approximately \$420/ADA or approximately \$13.9 million in ongoing "gap" funding. This assumes the District maintains the same mix of students within the grade spans as well as the same relative population of disadvantaged students.

Discretionary Block Grant:

The Governor's January 2016-17 State Budget proposal allocated approximately \$1.2 billion corresponding to approximately \$207/ADA for a one-time allocation to reimburse districts for unpaid prior year's mandates. For IUSD this represented approximately \$6.6 million. This funding is one-time, unrestricted funds, available for any District purpose.



State Budget

2016-17 May Revise:

As the Governor modifies his budget proposal throughout the year, Districts continue to update their respective financial projections for the upcoming budget year.

On May 13, 2016, the Governor presented the May Revision to his 2016-17 January State Budget proposal and in contrast to previous years, there were very minor adjustments to K-12 education funding. The Governor's message that accompanied the release of the May Revise was however cautionary. The Governor's 2016-17 May Revision emphasized restraint and the need to prepare for an impending downturn in the economy. Siting the length of the current economic recovery relative to historical trends and recognizing that 2015-16 tax revenue collections fell short of projections by approximately \$1.9 billion, reflecting lower than anticipated April tax receipts, the Governor stressed that maintaining fiscal balance is an ongoing challenge.

The two central components of the Governor's January Budget proposal included increases in funding for the Local Control Funding Formula (LCFF) and approximately \$1.2 billion in one-time discretionary funds. The Governor's May Revision proposed marginal increases to both of these areas.

Local Control Funding Formula (LCFF):

- The May Revise includes a total of approximately \$2.9 billion in funding for the continued implementation of the LCFF in 2016-17. This represented an increase of approximately \$154 million in ongoing funding over what was provided in the Governor's January Budget proposal. This level of funding is estimated to eliminate 54.84% of the remaining gap in LCFF funding statewide. With the proposed level of funding, full implementation is now approximately 95.7%, well ahead of the original schedule.
- The LCFF model contains multiple variables that can significantly influence the funding districts receive. These variables include: percentage of unduplicated disadvantaged students, average daily attendance within disparate grade spans and overall growth and/or decline in student enrollment. Preliminarily, for IUSD this projects to approximately \$14.8 million in "gap" funding.
- Previous estimates, based on the Governor's January proposal, forecasted IUSD to receive approximately \$13.9 million which is what the District used for planning through the LCAP process. Due to the variables mentioned, the additional LCFF funding now anticipated is generated partially by the additional funding in the May Revise and partially by increases in projected enrollment. The current LCFF estimate assumes an increase in enrollment of approximately 80 students from what was estimated previously for 2016-17. Along with the increase in enrollment, the District must increase staffing by approximately 3-4 FTEs. The estimated costs for the additional FTEs is approximately \$350K. In addition, the District's contribution for CalPERS retirement costs increased by approximately .75% which equates to approximately \$460K. Thus, the increase in ongoing funding included in the May Revise will not increase the envelope of funds available for distribution in 2016-17.



State Budget

Discretionary Block Grant:

The Governor's May Revision increased the amount allocated to the Discretionary Block Grant by approximately \$135 million, increasing the projected amount per ADA to \$235. For IUSD, this represents approximately \$7.4 million, an increase of approximately \$800K from January estimates. The Discretionary Block Grant is one-time, unrestricted funds, available for any district purpose. Due to timing limitations associated with the annual adoption of school district's budgets and the passage and adoption of the Final State Budget, IUSD along with most school districts throughout the state typically base their budgets on the May Revision. Correspondingly, IUSD's 2016-17 Adopted Budget includes the funding increases proposed in the Governor's 2016-17 May Revision.

Final Enacted 2016-17 State Budget:

On June 28, 2016, the Governor announced that an agreement had been reached with the Legislature on a Final 2016-17 State Budget. The Final 2016-17 State Budget included very minimal changes to K-12 education from what was proposed in the Governor's 2016-17 May Revision. The two central components of the Governor's original proposal included increases in funding for the Local Control Funding Formula (LCFF) and funding to support a one-time discretionary block grant. The Final 2016-17 State Budget proposes negligible changes to both of these areas.

Local Control Funding Formula (LCFF):

- The Final 2016-17 State Budget slightly reduced the allocation for LCFF funding by approximately \$40 million. The Department of Finance (DOF) currently estimates that this level of funding is sufficient to eliminate approximately 54.18% of the remaining gap in LCFF funding. For IUSD this level of funding continues to represent approximately \$14.8 million in new revenue.

Discretionary Block Grant:

- While the Governor's 2016-17 May Revision proposal included an increase to the Discretionary Block Grant over what was originally proposed in January, the Final 2016-17 State Budget reset the final amount to \$1.2 billion. After adjusting for changes in Average Daily Attendance (ADA) projections, for IUSD this represents approximately \$6.6 million. This funding is one-time, unrestricted funds, available for any District purpose.



Irvine Unified School District Budget

Irvine Unified School District 2016-17 Budget:

As required by the Local Control Accountability Plan (LCAP), adopted with the implementation of the Local Control Funding Formula (LCFF), the District conducted extensive outreach and gathered information from key stakeholders to develop the 2016-17 Budget, allocating resources in a manner targeted to support pupil outcomes and overall performance in line with statewide goals.

The Irvine Unified School District (IUSD) developed the Final 2016-17 Budget based on the Governor's May Revised 2016-17 State Budget proposal. 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.

The Adopted Budget Reflects:

Revenues:

- Growth of 853 students
- Local Control Funding Formula (LCFF) – increase of approximately \$14.8 million
- One-time unrestricted block grant revenues of approximately \$235 per ADA - \$7.4 million
- Property Tax Growth of approximately 7%
- IPSF/City of Irvine matching funds including measure BB allocations
- Bren Foundation contributions - \$2,150,000
- Recreation Improvement Maintenance District (RIMD) income - \$4,903,396

Expenses:

- Employee compensation increases associated with step/column movements
- Added staff to support enrollment growth
- Zero increase for health insurance district contributions
- Increased employee pension costs

III. IUSD General Fund Budget tab placeholder

General Fund Unrestricted Revenues, 2016-17



92% of the district's unrestricted revenues are generated from LCFF Sources which include local property taxes

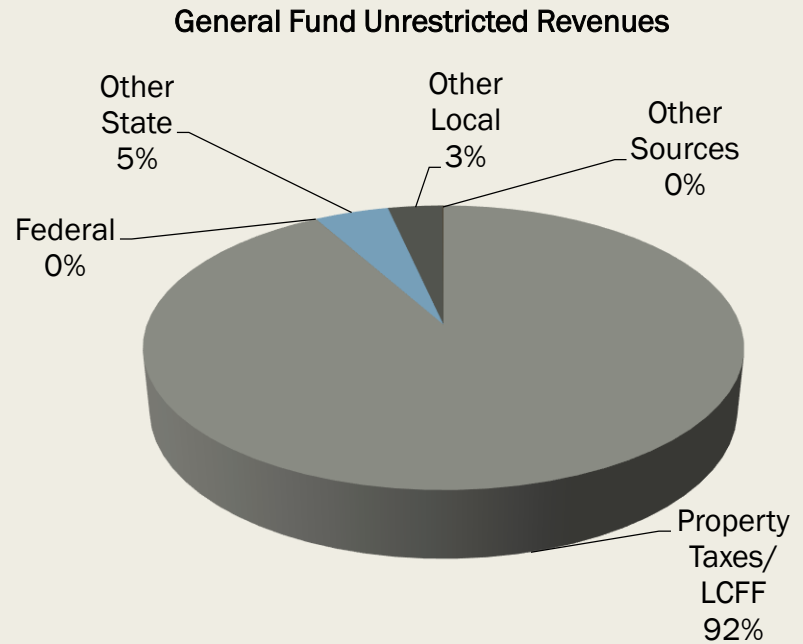
The 2013-14 State Budget established the Local Control Funding Formula (LCFF). The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing individual districts maximum flexibility in allocating resources to meet local needs.

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.

2016-17 unrestricted revenues are projected to make up 86% 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 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.



General Fund Unrestricted Sources (In Millions)

Property Taxes / Local Control Funding Formula	\$ 260.0
Federal	\$ 0.1
Other State	\$ 13.3
Other Local	\$ 9.7
Other Sources	\$ 0.2
Total Revenues	\$ 283.3
Beginning Balance	\$ 49.3
Total Unrestricted General Fund	\$ 332.6



General Fund Unrestricted Expenditures, 2016-17

It takes people to teach students and 86% of the district's 2016-17 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 the Irvine Unified School District, 86% of the District's budgeted unrestricted expenditures are for the services of district employees.

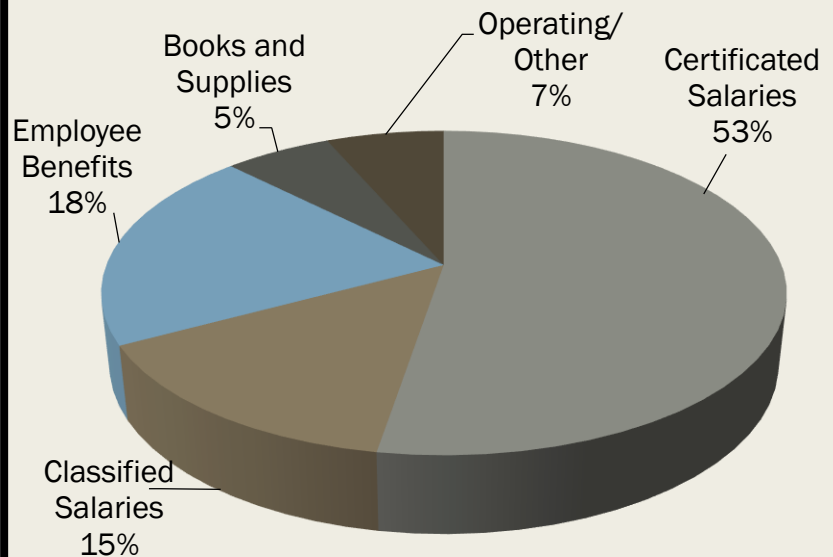
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

Classified employee salaries include support personnel in the district including salaries for positions such as secretaries, accountants, bus drivers, food service personnel, painters, custodians, and classified management.

Employee benefits of the District represent approximately 18% of unrestricted expenditures and include retirement benefits, Medicare contributions, health benefit contributions, unemployment contributions, and workers compensation contributions.

Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)

Certificated Salaries	\$ 122.8
Classified Salaries	\$ 34.0
Employee Benefits	\$ 47.2
Books and Supplies	\$ 14.0
Operating/Other	\$ 15.3
Total Expenditures	\$233.3
Other Uses	\$ 45.6
Ending Balance	\$ 53.7
Total Unrestricted General Fund	\$332.6

Attendance History & Projections, 2016-17



At the time of budget adoption the Irvine Unified School District projected growth of 853 ADA (Average Daily Attendance) for 2016-17. Final attendance figures for 2015-16 ended four ADA higher than projected therefore, figures have been revised. For 2016-17, the Irvine Unified School District has a projected ADA of 32,336. The graphic below indicates steady growth in the number of IUSD students each year.

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

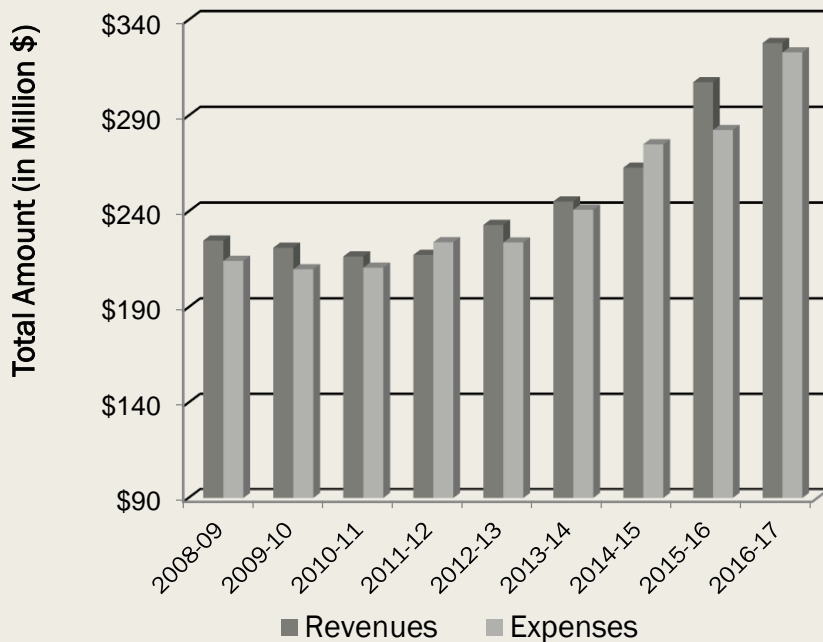
Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.





General Fund Revenues and Expenses, 2008-09 to 2016-17

Revenues & Expenses,
2008-09 to 2016-17



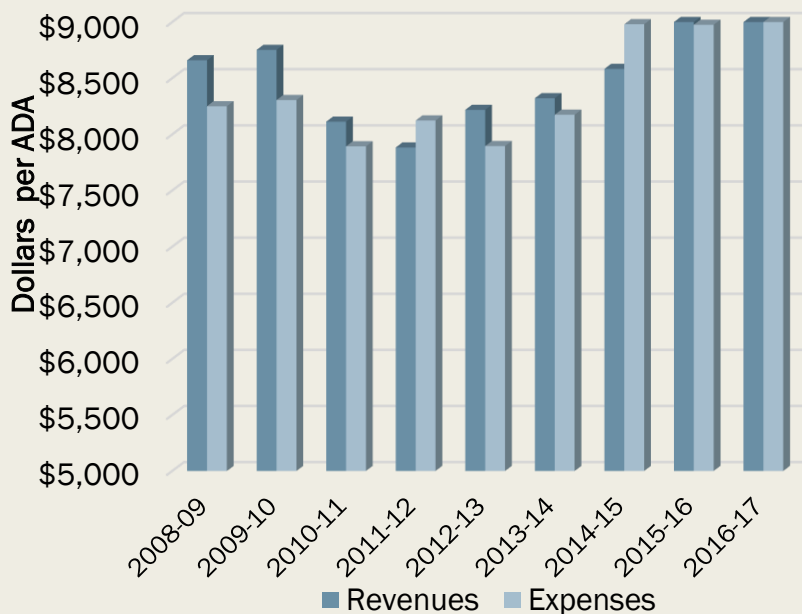
IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2016-17

The 2016-17 budget includes revenues based on the Local Control Funding Formula (LCFF). For 2016-17, this amount equaled an additional \$14.5 million in revenues. In addition, projections show that the Irvine Unified School District will continue to be a LCFF funded district and not considered a basic aid district.

Irvine Unified is able to maintain a balanced budget for 2016-17 due to the additional revenue provided from the implementation of the LCFF.

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.

Revenues & Expenses per ADA,
2008-09 to 2016-17



Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.

District Revenues & Expenses vs. Other Orange County Unified Districts, 2014-15



Irvine total revenues are significantly lower when compared to like districts

Californians value the ability to locally determine education delivery and, as a consequence, our state has more than 1,000 individual school districts. The financial composition of local agencies vary widely due to: differences in federal and state funding formulas, local community funding commitments, local needs, bargained employment contracts, and local policies. Despite the wide difference in local agency finances, comparative review can be helpful in analyzing the decisions of local education agencies.

Local agency actual income and expense statistics are available for all school agencies for the 2014-15 fiscal year. The table on the right compares the Irvine Unified School District to the per-ADA average income against the 2014-15 Comparable Orange County Unified Districts as indicated in the 2014-15 Orange County Department of Education Financial Report.

IUSD total revenues are significantly less than the countywide average in LCFF, federal and state categories for unified school districts. Local revenues include donations from Irvine Public School Foundation, The Bren Foundation, and The City of Irvine, along with other local gifts.

The Orange County Unified District average information in fiscal year 2014-15 is the most recent available from the State Department of Education.

2014-15 Revenue Comparison Per ADA

	Irvine Unified	Unified School District
LCFF Sources/ Prop Taxes	\$ 6,599	\$ 7,646
Federal Revenue	\$ 338	\$ 500
Other State Revenue	\$ 881	\$ 1,069
Local and Other Revenue	\$ 767	\$ 338
Total	\$ 8,585	\$ 9,553



District Total Revenues & Expenses vs. Other Orange County Unified Districts, 2014-15

2014-15 Expenditure Comparison (Dollar per ADA and as %)

	Irvine Unified	% of District Expense	Unified School Districts	Comparative Districts %
Certificated Salaries	\$4,347	49.73%	\$4,557	48.19%
Classified Salaries	\$1,494	17.09%	\$1,474	15.58%
Employee Benefits	\$1,632	18.67%	\$1,898	20.07%
Books and Supplies	\$ 448	5.13%	\$ 415	4.39%
Operating	\$ 695	7.95%	\$ 871	9.21%
Capital Outlay/Other	\$ 125	1.43%	\$ 242	2.56%
Total Expense	\$8,741	100.00%	\$9,457	100.00%

District Revenues & Net Ending Balance, 1999-00 to 2015-16



A school district's net ending balance is a district's savings account to fund unforeseen events or pay for multi-year needs

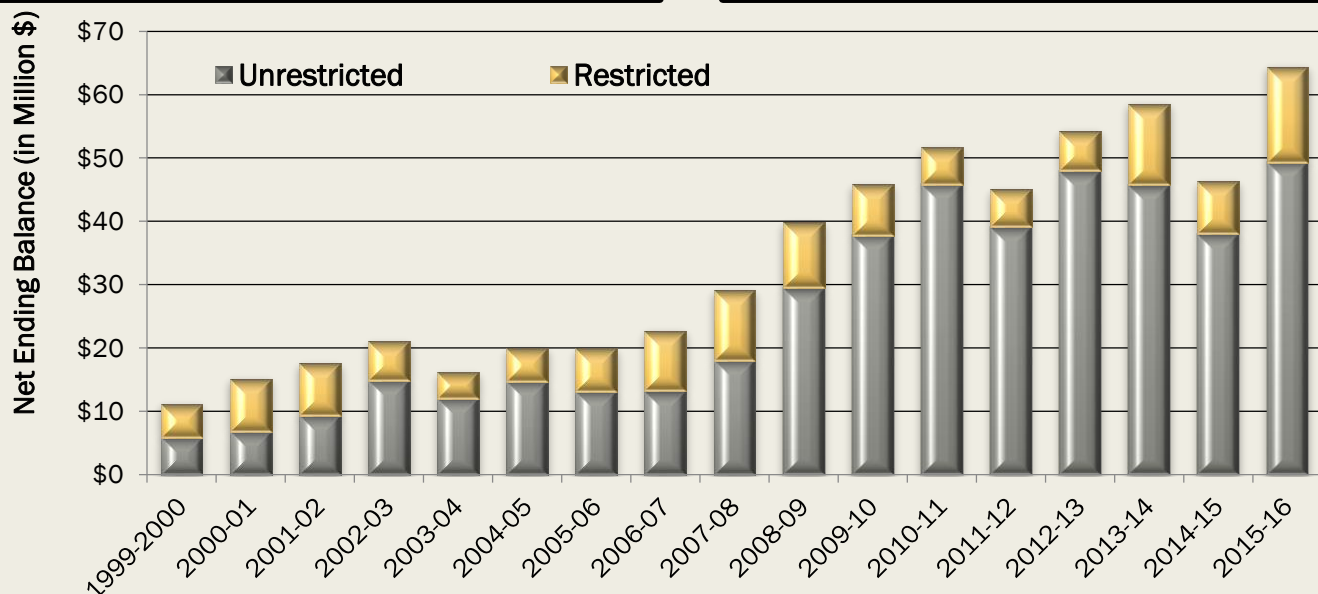
Revenues that have not been expended during a budget year are carried over for expenditure in subsequent years and are identified as the District's "Net Ending Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Balance" 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 expenditures for 2015-16. 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 the 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 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.



**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2016-17 Budget**

Description		2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Projected	2018-19 Projected
Revenues:						
ADA Growth		1159	849	853	1024	961
COLA		0.85%	1.02%	0.00%	1.11%	2.42%
GAP Funding Rate		30.1602%	52.5600%	54.8400%	73.9600%	41.2200%
Lottery - unrestricted		\$140.00	\$140.00	\$140.00	\$140.00	\$140.00
Lottery - restricted		\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
Bren Donation		\$2,150,000	\$2,150,000	\$2,150,000	\$0	\$0
IPSF Donation - Class Size Support		\$1,000,000	\$1,000,000	\$850,000	TBD	TBD
RIMD Revenues		\$4,684,057	\$4,854,939	\$4,903,396	\$5,001,464	\$5,101,493
Expenditures:						
Certificated Step and Column		2.00%	2.00%	1.90%	2.00%	2.00%
Classified Step and Column		2.00%	2.00%	2.00%	2.00%	2.00%
Salary Increases (On-going)		4.80%	4.00%	0.00%	0.00%	0.00%
Additional Teacher FTE's - Growth		36	30	32	36	35
Health Insurance Contribution		\$10,143	\$10,143	\$10,143	\$10,143	\$10,143
Average New Teacher Salary/Benefit		\$75,303	\$75,208	\$76,102	\$77,624	\$79,177
PERS Rate		11.771%	11.847%	13.888%	15.500%	17.100%
STRS Rate		8.88%	10.73%	12.58%	14.43%	16.28%
Utility Increases		5.00%	5.00%	5.00%	5.00%	5.00%
Deferred Maintenance Match		\$3,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$750,000
Special Ed Underfunding (excludes transportation)		\$26,486,273	\$29,829,727	\$32,454,250	\$35,705,333	\$38,533,245
District Retiree Health Contribution		\$1,877,469	\$1,388,611	\$1,304,767	\$1,304,767	\$1,304,767
District 2% Reserve		\$5,503,000	\$6,247,000	\$6,463,000	\$6,979,071	\$6,776,754

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>A. REVENUES</u>						
LCFF Sources	\$ 237,633,620	\$ -	\$ 237,633,620	\$ 260,024,853	\$ -	\$ 260,024,853
Federal Revenues	166,547	10,706,837	10,873,383	100,000	9,683,356	9,783,356
Other State Revenues	22,288,504	33,934,435	56,222,939	13,269,039	28,473,806	41,742,845
Other Local Revenue	12,377,152	13,024,468	25,401,619	9,738,327	6,534,520	16,272,847
TOTAL REVENUES	\$ 272,465,822	\$ 57,665,740	\$ 330,131,562	\$ 283,132,219	\$ 44,691,682	\$ 327,823,901
<u>B. EXPENDITURES</u>						
Certificated Salaries	\$ 118,230,755	\$ 28,706,403	\$ 146,937,158	\$ 122,787,408	\$ 30,482,472	\$ 153,269,880
Classified Salaries	31,627,586	19,795,090	51,422,676	33,994,255	19,286,067	53,280,322
Employee Benefits	42,897,339	21,391,533	64,288,872	47,225,081	20,935,828	68,160,909
Books and Supplies	10,313,869	5,647,153	15,961,022	13,953,278	3,398,272	17,351,550
Services, Other Oper. Exps	13,740,741	9,089,529	22,830,270	15,171,795	7,739,922	22,911,717
Capital Outlay	365,262	2,492,213	2,857,475	143,652	645,221	788,873
Other Outgo	1,885,087	1,174,874	3,059,961	1,941,848	1,345,019	3,286,867
Direct Support/Indirect Costs	(2,123,060)	1,882,638	(240,422)	(1,872,133)	1,657,721	(214,412)
TOTAL EXPENDITURES	\$ 216,937,579	\$ 90,179,433	\$ 307,117,012	\$ 233,345,184	\$ 85,490,522	\$ 318,835,706
<u>C. EXCESS (DEFICIENCY)</u>	\$ 55,528,243	\$ (32,513,693)	\$ 23,014,550	\$ 49,787,035	\$ (40,798,840)	\$ 8,988,195

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -	\$ 124,220	\$ -	\$ 124,220	\$ 100,000	\$ -	\$ 100,000
Interfund Transfers Out - Child Dev	(68,527)	0	(68,527)	(94,965)	0	(94,965)
Interfund Trfs Out - Special Reserve Fd	(2,084,658)	0	(2,084,658)	(1,115,000)	0	(1,115,000)
Interfund Trfs Out - Def. Maint		(1,265,000)	(1,265,000)	0	(1,565,000)	(1,565,000)
Interund Trfs Out - Insurance Funds	(1,804,290)	0	(1,804,290)	(1,500,000)	0	(1,500,000)
Other Sources - Leases	127,073	0	127,073	127,073	0	127,073
Contributions	(40,548,267)	40,548,267	0	(42,834,723)	42,834,723	0
Total Other Sources/Uses	\$ (44,254,449)	\$ 39,283,267	\$ (4,971,182)	\$ (45,317,615)	\$ 41,269,723	\$ (4,047,892)
<u>E. NET INCREASE (DECREASE)</u>	\$ 11,273,795	\$ 6,769,574	\$ 18,043,369	\$ 4,469,420	\$ 470,883	\$ 4,940,303
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ 37,984,702	\$ 8,344,541	\$ 46,329,243	\$ 49,258,496	\$ 15,114,115	\$ 64,372,611
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	37,984,702	8,344,541	46,329,243	49,258,496	15,114,115	64,372,611
Ending Balance, June 30,	<u>\$ 49,258,496</u>	<u>\$ 15,114,115</u>	<u>\$ 64,372,611</u>	<u>\$ 53,727,916</u>	<u>\$ 15,584,998</u>	<u>\$ 69,312,914</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	0	150,000	150,000	0	150,000
Stores	439,129	0	439,129	375,000	0	375,000
Prepaid Expenditures	50,666	8,739	59,404	0	0	0
<u>Board Assigned</u>						
Economic Uncertainties	6,247,000	0	6,247,000	6,463,000	0	6,463,000
%	2.00%	0.00%	2.00%	2.00%	0.00%	3.00%
Restricted Program Carrover	0	15,114,115	15,114,115	0	15,584,998	15,584,998
Site Carryover	9,566,627	0	9,566,627		0	0
Assigned Reserves	19,348,608		19,348,608	27,270,932	0	27,270,932
Unappropriated Amount	13,456,466		13,456,466	19,468,984	(0)	19,468,984

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	\$ 37,984,702	\$ 8,344,541	\$ 46,329,243	\$ 49,258,496	\$ 15,114,115	\$ 64,372,611
<u>REVENUES</u>	272,465,822	57,665,740	330,131,562	283,132,219	44,691,682	327,823,901
<u>EXPENDITURES</u>	216,937,579	90,179,433	307,117,012	233,345,184	85,490,522	318,835,706
EXCESS (DEFICIENCY)	93,512,945	(24,169,152)	69,343,793	99,045,531	(25,684,725)	73,360,806
<u>OTHER SOURCES/USES</u>	(44,254,449)	39,283,267	(4,971,182)	(45,317,615)	41,269,723	(4,047,892)
<u>ENDING FUND BALANCE</u>	\$ 49,258,496	\$ 15,114,115	\$ 64,372,611	\$ 53,727,916	\$ 15,584,998	\$ 69,312,914



Lottery Income and History

The California State Lottery is projected to yield \$5,951,775 or approximately 2% of the district's income in 2016-17. While the income 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 income for the District, it has ranged from a low of \$77 per ADA in 1991-92 to a high of \$181 per ADA in 2015-16. Since the income is not consistent, the expenditures have also varied widely.

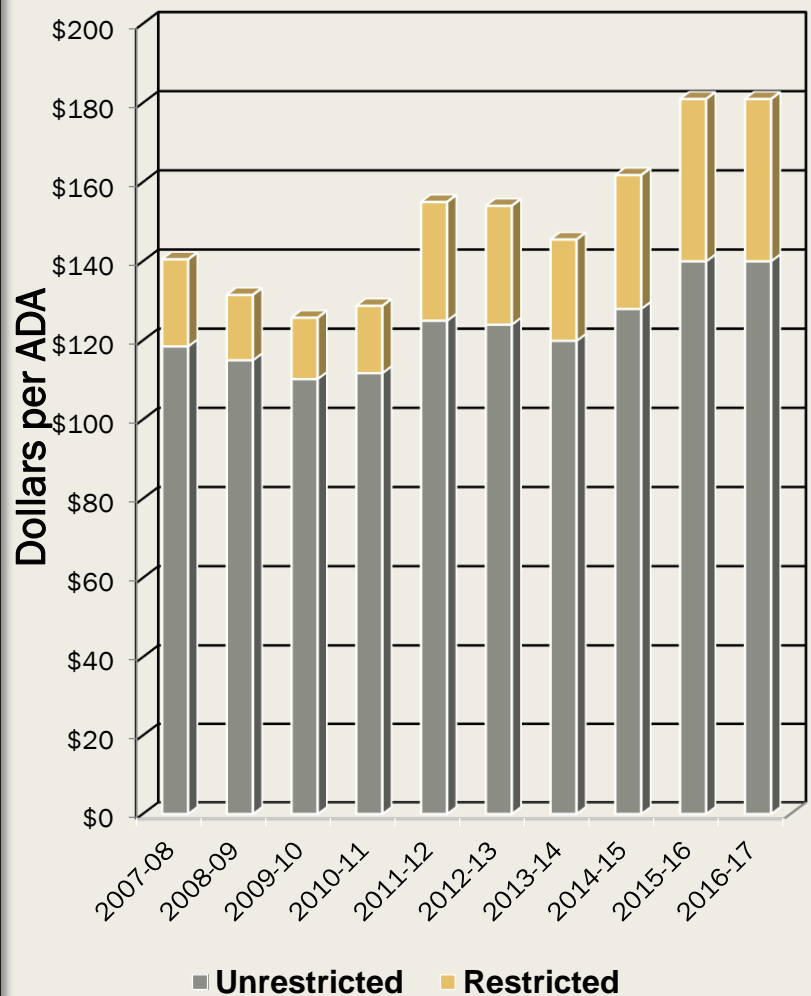
In 2016-17, it is projected that California school districts will receive \$140 per ADA unrestricted and \$41 per ADA restricted for instructional material purchases. Beginning in 2015-16 the funding reflects the elimination of the Adult and Regional Occupational Center/Program ADA.

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 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.

Lottery income is important, but it is less than 2% of the district's total income

**Lottery Income History
2007-08 to 2016-17**



Note: Budgeted years are estimated and projected.

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

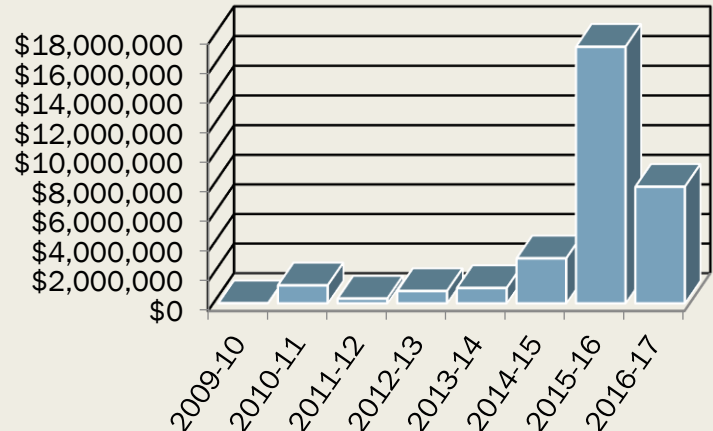
In 2016-17 districts opting to accept the MBG will receive \$28 per ADA for grades K-8, and \$56 per ADA for grades 9-12. The State Budget only includes funding for the MBG and not for mandated cost claims reimbursement.

In addition, the 2016-17 Adopted State Budget allocated \$1.28 billion to pay down a portion of the debt owed to K-12 for mandated costs. The funds are estimated to be approximately \$214 per ADA.

Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.

The 2016-17 District Budget includes \$1.1 million in funding for the Mandated Block Grant and \$6.7 million in one-time funding.

**Mandated Costs History
2009-10 to 2016-17**



Note: Budgeted years are estimated and projected.

IV. Program Trends

tab placeholder

Recreation Improvement Maintenance District (RIMD)



Recreation Improvement Maintenance District (RIMD)

The Irvine Unified School District's schools are open to the community for recreational purposes when school is not in session. Since district staff maintains these grounds at district expense, the district was eligible to form a Recreation Improvement Maintenance District (RIMD) in 2003-04. In 2015-2016 RIMD collections totaled \$4.9 million in assessments. Approximately \$4.2 million of that total replaces district general fund dollars used for RIMD purposes such as; personnel, utilities, and equipment. Consequently, the District is able to save general fund money.

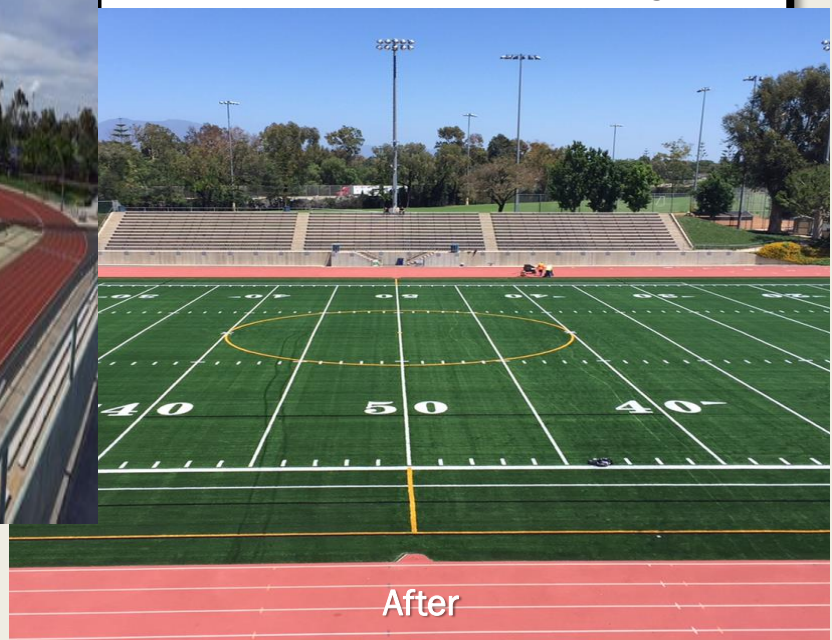
The remainder of the RIMD collections fund capital projects and RIMD administration.

Recreation Improvement Maintenance District (RIMD) – Project Status

The RIMD project status for Irvine Unified School District sites are identified on the following pages:

- RIMD Projects – 2014 Status; page IV-2
- RIMD Projects – 2015 Status; page IV-3
- RIMD Projects – 2016 Status; page IV-4

Reflects information as of August 2016



Irvine High School Stadium
Replacement



Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2014 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Meadow Park	Winter Break 2014
Westpark	Complete
Eastshore	Planned 2014 Summer
Districtwide	In Progress
PLAYGROUND ASPHALT	
Woodbridge HS	Winter Break 2014
Culverdale	Complete
Turtle Rock	In Progress
College Park	Complete
Westpark	Complete
FIELD REPAIRS/REPLACEMENTS	
Irvine Stadium	Complete
Culverdale	Complete
Districtwide	In Progress

Recreation Improvement Maintenance District (RIMD)



IUSD SITE	RIMD PROJECTS – 2015 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
ECLC	September 2015
Plaza Vista	Complete
Santiago Hills	Complete
Northwood High	In Planning
Districtwide	In Progress
PLAYGROUND ASPHALT	
Stonecreek	August 2015
Greentree	August 2015
Rancho	In progress
Eastshore	August 2015
University High	In Progress
FIELD REPAIRS/REPLACEMENTS	
Irvine Stadium	Complete
Districtwide	In Progress



Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2016 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Districtwide	In progress
PLAYGROUND ASPHALT	
Woodbridge High	Complete
Stonegate	In progress
Santiago Hills	In progress
Alderwood	In progress
Sierra Vista	In progress
Lakeside	Complete
Woodbury	Complete
FIELD REPAIRS/REPLACEMENTS	
Districtwide	In progress
Turtle Rock	Complete
Irvine High Stadium	Complete

Revenue Generated by Maintenance & Operations



Cell Towers

The Irvine Unified School District has seven cellular towers; three at Irvine High School, one at Woodbridge High School, and three at Rancho Middle School. In 2015-16, the District received \$217,089 in revenue from these cell towers. Three cell tower agreements are in the process of being negotiated, which could generate an increase of \$30,000 in 2016-17 and an additional \$30,000 in 2017-18, for a projected total revenue of \$250,000 annually. These revenues get deposited back into the District's General Fund.

Recycling

IUSD has a recycling program centered around site based "Green Teams". The Green Teams recycle paper and cardboard through a company called Paper Depot, as well as, site based recycling drives.

The Green Teams generated over \$4,000 in 2015-16; these funds are dispersed back to the Green Teams for their use. The unrealized savings is that these recyclables are not going into the trash, and in effect, lower the cost of IUSD's waste hauling program; as well as teaching the students of IUSD the value of recycling.

Reflects 2015-16 information as that data is the most complete

Surplus

IUSD's surplus vendor is The Liquidation Company (TLC). In 2014-15, the District received \$19,994 from district discarded surplus equipment; this revenue is deposited back into the General Fund. In 2015-16, IUSD had an additional \$32,745 from district discarded equipment. These funds are used to support M&O operation programs, such as recycling, equipment replacement, and materials.

Civic Center Act (CCA)

The Civic Center Act (CCA) permits the District to grant use of school buildings and grounds for public use during off school hours. In 2015-16, the Irvine Unified School District generated \$865,028 from CCA uses, in cost recovery. In this case, the term revenue is not used because these fees offset district expenditures. For 2015-16, the expenditures related to CCA totaled \$698,097 including salaries, supplies, equipment and repairs. The District's net cost recovery for 2015-16 was \$166,931.





Maintenance & Operations at Work

Maintenance and Operations mission statement is, “**Maintaining Excellence**”. The departments include:

- Maintenance
- Grounds
- Custodial
- Warehouse
- Safety and Security
- Publication Services
- Facilities Use



IUSD has:

- 3,243,655 sq. ft. of building space
- 618.014 acres
- 276 relocatables totaling 321,590 sq. ft.
- 92,676 sq. ft. per Maintenance Tech
- 25 acres per Groundsman
- 24,261 sq. ft. per site-based Custodian
-
- 15,363 Work Orders Completed in 2015-16
- 67 Average Work Orders per day

Deferred Maintenance / Fund 14

Under the 2015-16 LCAP, Maintenance & Operations received 1.5 million for Deferred Maintenance monies to perform Capital Improvement Projects such as,

- Springbrook - Roof Replacement
- NHS Gym - Roof Replacement
- Legacy - Carpet Replacement
- Asphalt Work at 11 Sites
- Interior Painting at 4 sites



Risk Management / Insurance Department



Workers' Compensation Program

The 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.

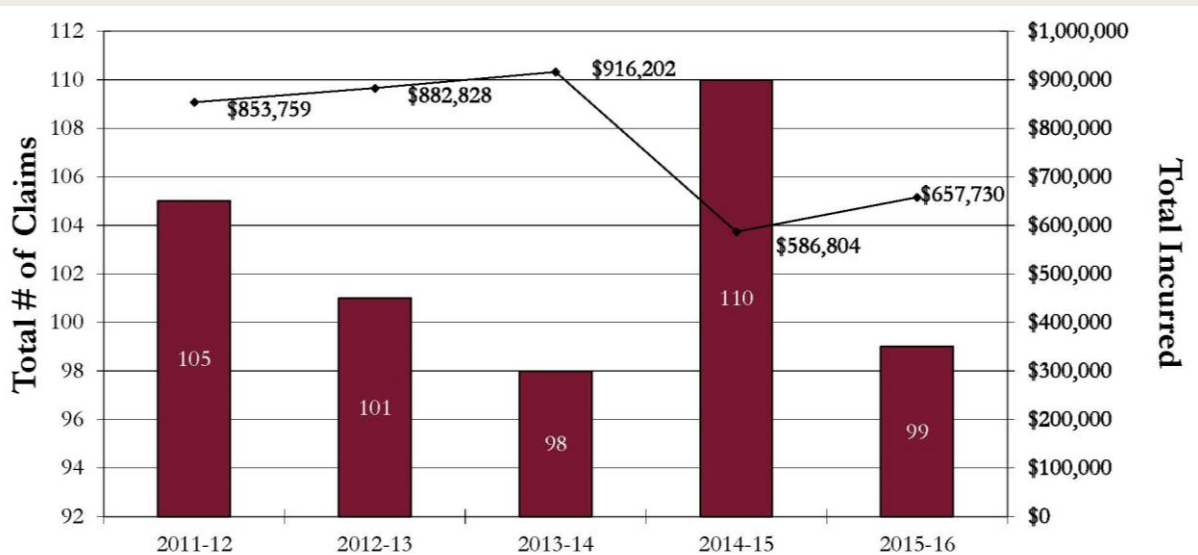
The program is self-insured, meaning the District must pay the direct cost for each claim up to the first \$500K for all medical treatments, indemnity payments, legal costs, and other expenses. For added protection, the District does maintain additional layers of excess insurance above the \$500K Self-Insured Retention (SIR). For any claim that may exceed \$500K (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.

Recently, the District launched a Company Nurse Program to help mitigate the number of claims and costly expenses associated with workers' compensation. Since the start of the Company Nurse Program, thirty-four percent (34%) of injured employees were triaged over the phone and given self-care instructions by a registered nurse. This controlled the need for the injured employee to be seen at a medical facility for a minor injury which often times results in unnecessary medical expenses.

The annual cost to the District to administer the workers' compensation program is depicted in the graph (value as of June 30, 2016). The reflected cost is the total direct cost the District paid for that particular fiscal year. The cost does not include workers' compensation premiums that paid for excess insurance policies above the District's \$500K self-insured retention.

Workers' Comp Program Costs





Risk Management / Insurance Department

Property and Liability Program

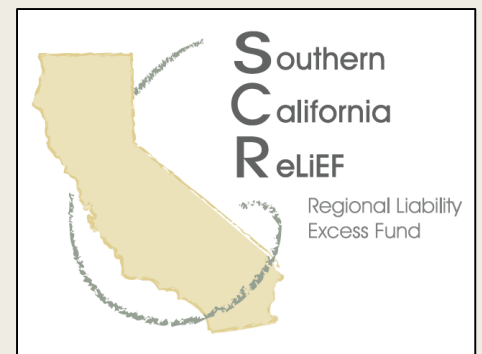
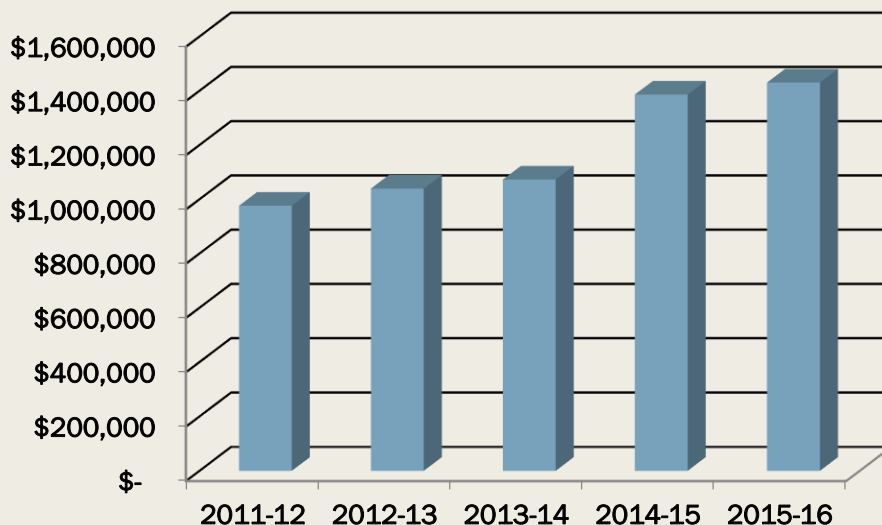
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority (JPA) providing liability and property protection for member districts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

Since the 2013/2014 year, the District continues to experience steady decreases in the severity and frequency of property and liability claims. While JPA insurance premiums have increased significantly over the years, the excellent District claims experience have kept our increased premium contribution in the JPA to a minimal level.

The Risk Management Department continuously evaluates existing insurance coverages to ensure adequate protection. The table below outlines the District's property and liability coverages and member retained limits for each specific coverage. The property and liability expenditures by fiscal year are reflected in the graph below.

Coverage Category	Irvine USD Deductible	Excess Coverage Limits
Liability Protection	\$50,000	\$50 million
Property Protection	\$5,000	\$250 million
Employee Crime	\$2,500	\$5 million
Equipment Breakdown	\$1,000	\$100 million
Cyber Liability	\$25,000	\$5 million

Property & Liability Expenditures by Fiscal Year



Health & Welfare Benefit Expense, 2011-12 to 2015-16



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

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

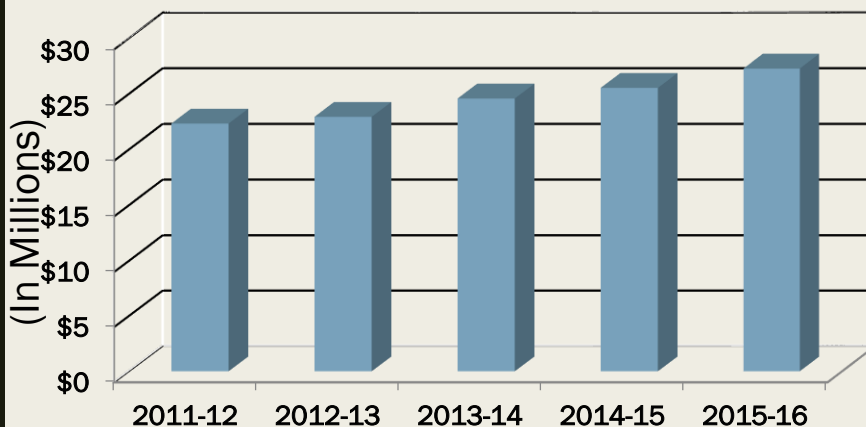
- Blue Shield of California PPO/HMO
- Delta Dental PPO
- Medical Eye Service (MES)
- VSP Vision Care
- Lincoln Life/Disability

As part of an employee's overall compensation, the District contributes toward the premium cost for health, dental, vision, and life insurance. Employees must generally be in full-time employment in order to qualify for District health benefits.

The benefit plans and the dollar amount that are contributed by the District, per employee, are determined by collective bargaining agreements. Because the health benefit plan is considered part of an employee's total compensation, the ability to provide salary increases may diminish in order to maintain the District's self-funded health benefit plans.

For 2016-17, the District's health benefit contribution amount for each eligible employee is maintained at \$10,143.

Health Benefit Expenditures by Fiscal Year



In 2015-16, the District's health benefit program expenses (medical, dental, vision, life, administration) were better than originally projected. As of June 30, 2016, the total annual health benefit program expenses paid fell below budget (\$27,239,170) as compared to the July 2015 projection (\$27,659,306). The District and the Benefits Management Board continue to meet quarterly to review the employee health benefit program performance and address Affordable Care Act requirements that will impact future program costs.

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 **DELTA DENTAL**

MES Vision 

 **Lincoln**
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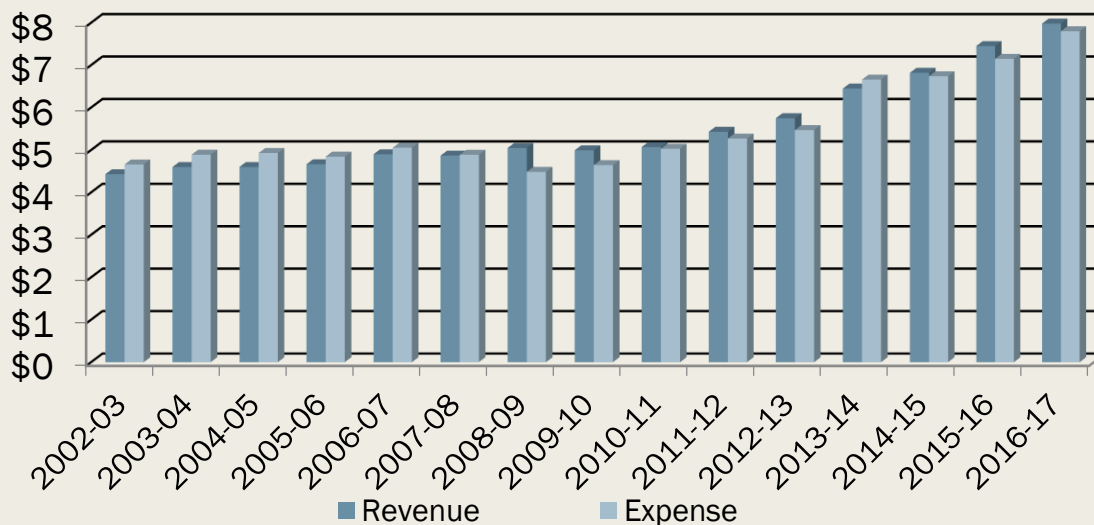
Nutrition Services

The Nutrition Services Fund is projected to maintain a positive fund balance in fiscal year 2016-17. Effective with the 2008-09 school year, the Nutrition Services department has maintained a positive fund balance and has not required contributions from the General Fund.

Nutrition Services revenues are projected to cover expenditures

2016-17 Nutrition Services Budget	
Revenues	\$7,982,657.00
Expenditures	\$7,801,264.00
Excess / (Deficit)	\$181,393.00

Nutrition Services (in millions)



The Nutrition Services department is comprised of approximately 100 employees. Lunch is served at all 37 sites, breakfast at 25 sites and a morning snack break at 4 sites.

IUSD participates in the National School Lunch and Breakfast Programs. During the 2015-16 school year, approximately 14% of IUSD students qualified for free or reduced price meals.

Over 400,000 breakfasts were served along with over 1.3 million lunches, with total increase in sales of approximately 9.26%.

For the upcoming 2016-17 school year, we are conservatively projecting a five percent increase in overall sales. We will monitor this on a quarterly basis. There has not been an increase in meal prices at either breakfast or lunch since July 2008.

Nutrition Services



New for the 2016-17 school year, Nutrition Services has contracted with Titan School Solutions for the department's inventory and ordering. We implemented this new program in all of our cafeterias as well as in the Central Kitchen and Warehouse. Sites are now able to electronically order and receive from vendors and Central Kitchen, as well as keep a cycle count of their product inventory. This program will help the Nutrition Services Office keep pinpoint accurate accounting of our food inventory throughout the district.



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Many of our schools offer special lunch time events for students. Above left, Venado celebrated National Food Day with a salad bar in a rainbow of colors. Above right, students enjoyed a LunchMob event at Woodbury. Left, Stonegate students savored the Recipe Contest winner's Crazy Chicken Tortilla Soup.



Nutrition Services

Our new 15,000 square foot Central Kitchen opened in January 2016. The Central Kitchen features the Nutrition Services Offices, a state of the art Culinary Arts Center, and a production kitchen with ample refrigerator, freezer, and dry storage space. It also features state of the art cooking equipment and energy efficient appliances. The design of the kitchen allows flexibility for the upcoming growth in IUSD.



We are continuing to update and expand our facilities. In 2015-16, an outdoor cafeteria line was added to College Park Elementary to better accommodate the increase in the amount of meals served at that site. This temporary structure will be in use until scheduled construction is completed expanding the current cafeteria.

V. IUSD Underfunded Programs

tab placeholder

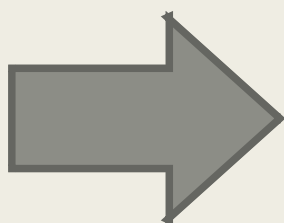


Contributions to Restricted Programs

Unrestricted Funds

Accounting Related

Underfunded



**Maintenance
and Operations
\$9.69M**

**Special Ed
\$37.07M**

*Includes contribution to Special
Education Transportation*

**RIMD
\$4.00M**

**Regular Ed
Transportation
\$.51M**

**Alternative Ed
\$1.54M**

Contributions to restricted programs become necessary for two reasons:

1. Accounting Issues
2. Program Underfunded

Accounting related issues are created by the state accounting system and have no impact on the bottom line.

Program underfunding has a direct impact on the bottom line. Underfunded programs reduce the amount of unrestricted funds available for spending.

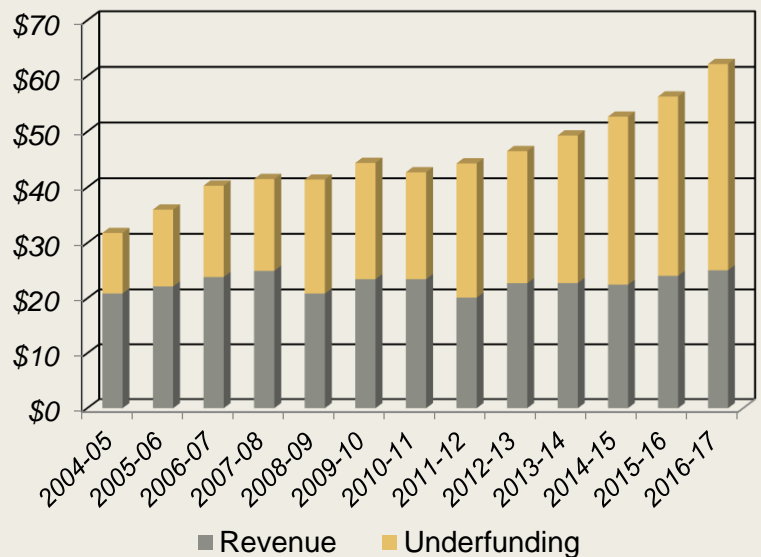


Special Education – Program Costs

Special education costs are greater than state & federal revenue

2016-17 Special Education Budget	
Special Education Expense	\$62,498,344
Less: Funded Special Education	\$25,143,816
Special Education Under-funding	\$37,074,791

Special Education Expense (in millions)



School districts throughout the State face a continuing challenge in funding the costs associated with serving students with disabilities. The 2016-2017 State Budget contained NO new funding for Special Education programs and services although costs increased primarily due to district wide salary increases and increased costs associated with serving unique populations.

Unfortunately, the Federal government has not provided the funding that was envisioned when the laws mandating services for students with disabilities were adopted. In the 1970s, Congress committed to provide funding for 40% of the costs for special education, but they have never funded at more than 23.9%. The current level of federal funding is approximately 10%. Special education underfunding has required the District to make significant contributions from unrestricted general funds.

Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget

IUSD's special education population continues to see an increase in the overall number of students being served, specifically a growth of our Moderate/Severe student population, which requires increased staff support and often requires unique equipment and technology needs. In 2016-17, this growth, coupled with a decrease in funding, is estimated to require a contribution of \$35,799.717 from the District's unrestricted general fund to cover the underfunding for special education and special education transportation. The remaining variance of \$1,275,074 is due to the allocation of one-time unrestricted funds through the LCAP process.

In addition to federal underfunding of the program, it is disappointing that the current State apportionment provides less than 32% of the funds expended for Special Education. Additional funds are provided by federal and state grants leaving 59% unfunded. Expenditures have risen much faster than revenues as depicted in the graph above.

Special Education Revenue & Expenditure History



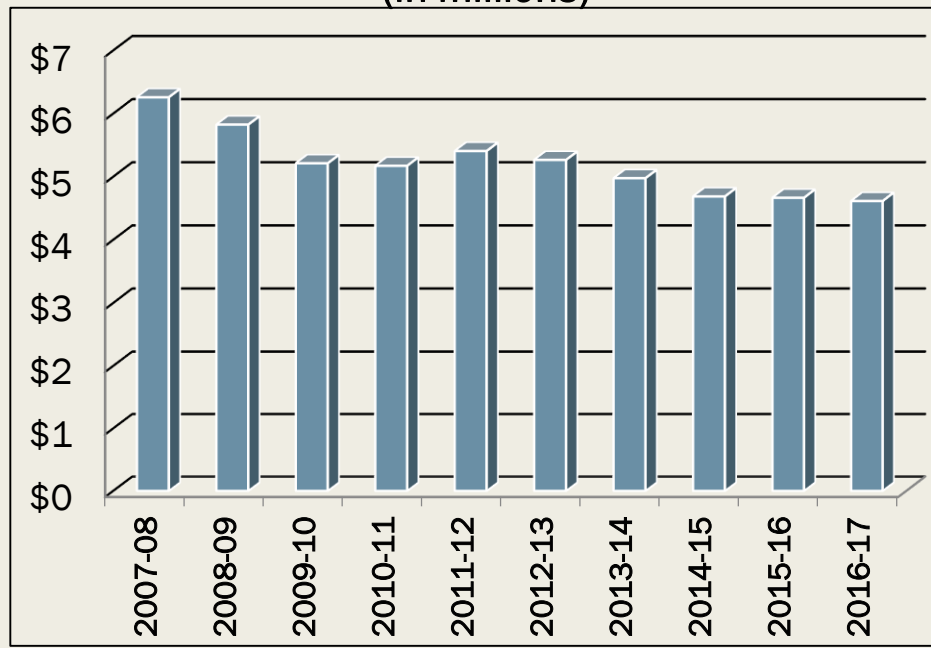
Special Education	2012-13 Unaudited Actuals	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Unaudited Actuals	2016-17 Adopted Budget
Carryover	\$593,964	\$303,815	\$289,508	\$421,953	\$601,157
Special Ed Apportionment	15,053,757	15,018,489	17,026,681	17,433,948	17,500,084
Federal Revenues	5,554,674	5,444,527	5,786,779	5,593,596	5,677,864
Other Revenues	1,884,217	1,867,490	2,104,471	2,019,855	1,965,868
Flex Transfer	0	0	0	0	0
Revenue Reduction/Audit Adj	0	0	0	0	0
Total Revenues before Contribution	\$22,786,612	\$22,634,321	\$25,207,439	\$25,469,352	\$25,744,973
% Increase from Prior Year "UA":	2.5%	0%	11.4%	1.0%	0%
Contributions from Unrestricted	24,425,217	28,038,918	28,327,552	32,766,504	35,799,717
Contributions to Unrestricted	(684,611)	(660,968)	0	0	0
% Increase from Prior Year "UA":	9.8%	14.8%	1%	16%	9.2%
TOTAL REVENUES	\$46,527,218	\$50,012,271	\$53,534,991	\$58,235,856	\$61,544,690
Certificated Salaries	\$17,321,160	\$18,545,025	\$20,857,871	\$22,577,589	\$24,279,474
Classified Salaries	10,136,693	11,341,179	12,243,540	13,834,485	14,691,962
Employee Benefits	7,441,692	8,017,741	8,868,438	10,765,707	11,288,429
Books and Supplies	349,183	303,960	278,045	359,928	755,362
Other Operating Expenses	7,420,851	8,216,551	7,982,628	8,635,647	8,589,146
Equipment	0	0	0	0	0
Excess Cost	2,079,066	1,884,798	1,533,490	1,126,683	1,348,022
NOC SELPA Transfers	180,419	180,419	180,419	180,419	180,419
Indirect Costs	1,294,339	1,344,478	1,546,499	1,534,177	1,365,530
TOTAL EXPENDITURES	\$46,223,403	\$49,834,151	\$53,490,930	\$59,014,635	\$62,498,344
% Increase from Prior Year "UA":	6%	8%	7%	10.3%	5.9%
Unduplicated Pupil Count	2,585	2,666	2,822	3,013	3,060*
	2%	3%	5%	6.7%	1.5%
ENDING BALANCE	\$303,815	\$289,508	\$421,953	\$601,157	\$350,000

*Estimated special education pupil count as of August 2016



Special Education – Preschool Growth

Special Education Preschool Expense
(in millions)



Enrollment: 268 277 329 292 285 262 243 228 213 221 270

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 who have significant needs that require special education services. The District is required to offer such a program but receives no ADA funding from the State to support the program. 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 Support
- Other related services as required by IEPs

The Special Education Preschool Program is projected to receive \$494,107 in federal funds while the projected expenditures will amount to over \$4.6 million. Despite this gap between funding and expenditures, overall, the data depicted in the accompanying graph demonstrates an overall decrease in expenditures from fiscal year 2007-08 to 2016-17 through careful management of costs.

Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.

Transportation



Home to School pupil transportation has three funding sources in 2016-17:

- 1) State Funding (LCFF) - \$364,153
- 2) Transportation Fees - \$175,000
- 3) Unfunded Amount- \$512,782

In 2013-14 Transportation Funding became a permanent add-on to Districts LCFF target entitlements.

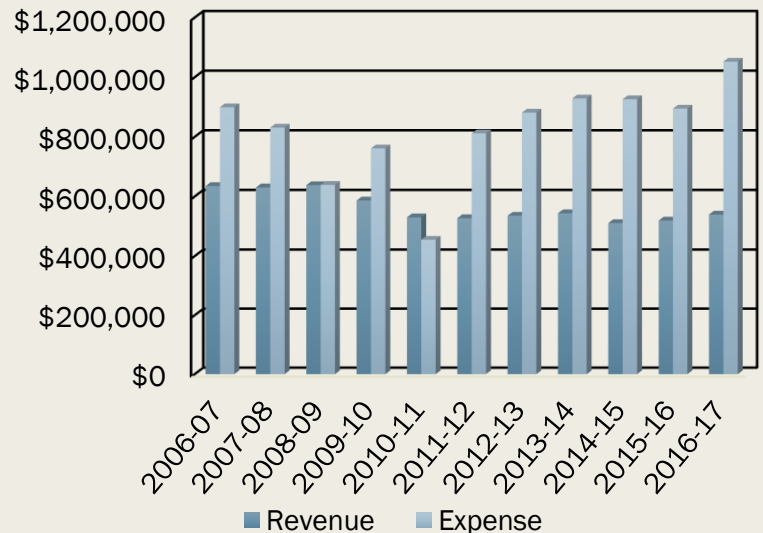
Prior to that there had been little or no increase in state apportionment for Home to School Transportation, other than a yearly cost of living adjustment, for many years. In addition, the data included in the graph to the right has been modified from previous years to reflect the reduction of categorical flexibility in all years and the exclusion of athletic transportation.

Special Education transportation has three funding sources in 2016-17:

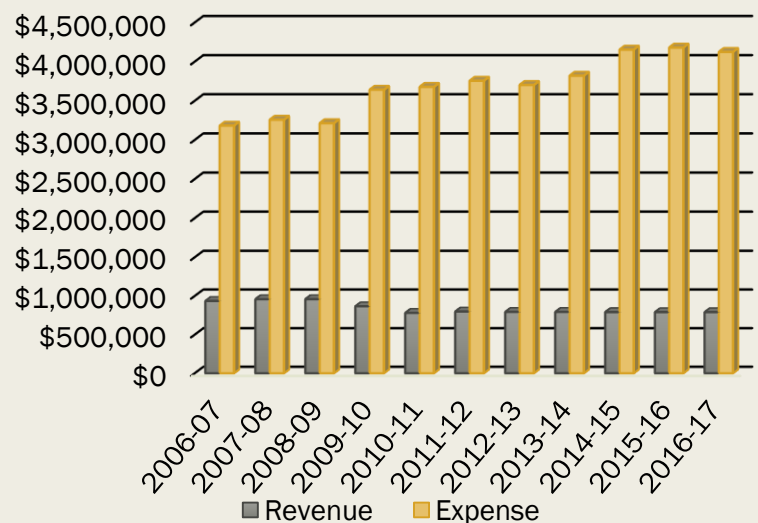
- 1) State Funding (LCFF) - \$778,443
- 2) Local Revenues - \$12,000
- 3) Unfunded Amount- \$3,333,467

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



Special Ed Transportation



Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.



Transportation

In support of the educational process the Transportation Department provided approximately 1,271 students with safe and efficient school bus transportation during the 2015-2016 school year. This helped to ensure student access to the educational program, promote regular attendance and reduce tardiness. Additionally we provided busing for 1,990 field trips and other school related activities.

	# Students Transported	# of Routes
Regular Education	727	9
Special Education	524	57

Regular Education routes and ridership were reduced in the 2015-2016 school year due to the elimination of temporary busing provided for one of the new school sites.

The Special Education routes are regularly reviewed and adjusted to maximize the efficiency of transporting students, with the use of cluster stops. We were able to reduce the number of routes in the 2015-2016 school year even with the additional growth of new communities and school sites.

All buses are equipped with a GPS/Zonar System. The Zonar System consists of pre-trip inspection, bus inspections, bus safety and child check. These, coupled with a complete camera system assures passengers a safe and reliable ride to and from school.

Safety is our #1 Priority. Drivers are given monthly in-house safety training and additional training in pupil management and interaction so as to support the educational system. The buses are maintained with strict adherence to the vehicle code and safety procedures. With this safety criteria in place, the Transportation Department is pleased to report there were no serious accidents during 2015-2016.



Alternative Education



Alternative Education Programs

Irvine Unified School District offers an Alternative Education Program that serves approximately 180 students in the following programs:

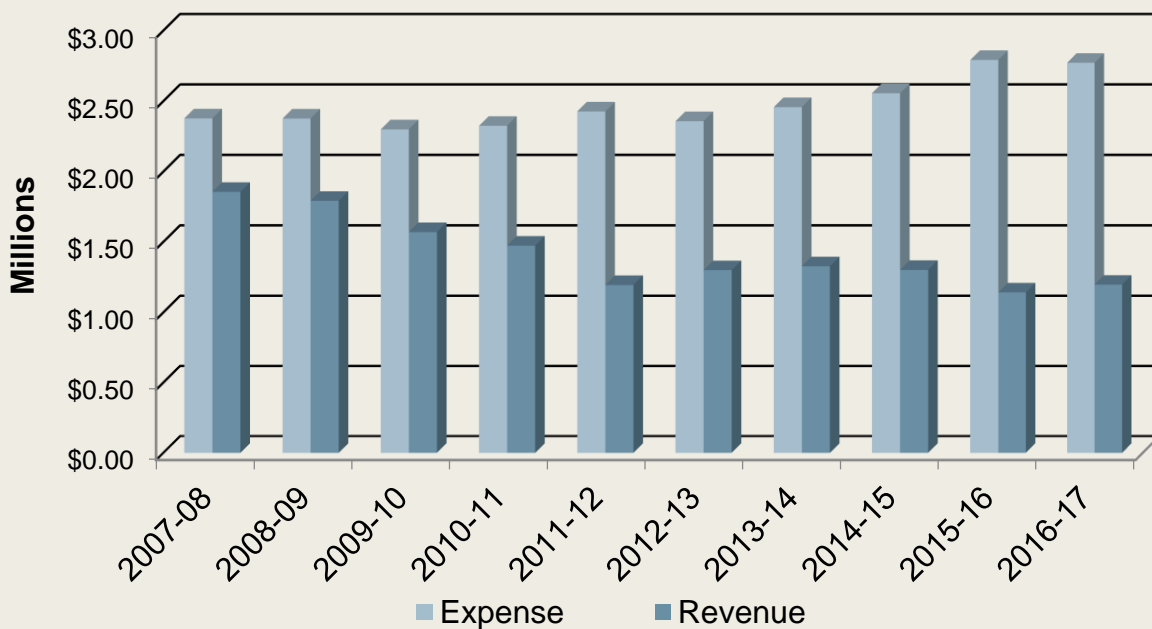
- Creekside High School
- San Joaquin High School
- Home / Hospital Program

Alternative Education programs provide smaller class sizes and individualized instruction in many cases. This instructional delivery method optimizes student success and creates a wonderful learning environment.

Funding for students in these programs is generated primarily from LCFF funds. The encroachment in the Alternative Education Programs for 2016-17 is estimated to be \$1.54 million.

Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.

Alternative Education



VI. Facilities Planning tab placeholder



Facilities Planning

Facilities Planning

The Irvine Unified School District serves approximately 33,000 students and residential development continues to increase. The District's 10 year projection estimates student growth of 8,000 students. Given the dynamics of significant changes in local community development, as well as essential educational programs offering improvements, it is imperative that IUSD be proficient in enrollment projections, school site acquisition planning, and projecting facility needs.

In addition to planning new facilities, IUSD has many schools that are eligible for modernization. These modernizations require special planning in order to access eligible funds and modernize schools in a manner that minimizes school interruptions. Fortunately, IUSD has had resources to modernize many schools over the years.

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

Construction planning is not the only requirement for an effective facilities program. A sound financial plan is critical to implementing both an effective short-term and long-term facilities plan. IUSD uses Community Facilities District (CFD) resources, developer fees, redevelopment revenues, state funding, surplus property proceeds and more recently will utilize bond proceeds as of a result of the passage of the School Facilities Improvement Measure E to fund the many projects throughout the District.

Portola High School



Beacon Park K-8 School



Eastwood ES School





Facilities Planning

Community Facilities Districts (CFDs)

The District finances new schools by establishing Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982. IUSD has partnered with the Irvine Company and New Home Company (Lambert Ranch) 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 IUSD 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, size of school, development of construction plans, timeline for construction, and the determination of financing sources for the project.

Heritage Fields Mitigation

On July 21, 2011, the Irvine Unified School District and Heritage Fields El Toro, LLC, entered into a mitigation agreement pertaining to the future development planned to occur in and around the Great Park. The agreement includes triggers and language that ensures adequate school facilities are provided and/or paid for by Heritage Fields to support the students generated from new home developments.

Heritage Fields has entitlement approval for 9,500 new homes in Irvine, with 7,093 homes planned to be constructed within IUSD. The current plan, proposed by the developer is broken down below.

As of May 6, 2016:

Units completed in IUSD	930
Senior units to be built in IUSD	572
Units planned to be built in IUSD	5,591
Total IUSD Units	7,093
Total Saddleback Valley USD Units	2,407
Total Heritage Fields Units	9,500



Facilities Planning

State School Funding

Because the Irvine Unified School District continues to have student growth, IUSD is eligible for State School New Construction Funds. Through the State School Building program, IUSD receives 50% of land value and a portion of construction costs. To access these monies, IUSD uses CFD and developer fees to provide the district's share of funding for new schools.

CFDs are a tremendous asset to IUSD because they allow access to State funds and provide the financing for excellent schools.

Schools Financed by CFD's

- Alderwood Elementary
- Canyon View Elementary
- Culverdale Elementary
- Cypress Village Elementary
- Oak Creek Elementary
- Plaza Vista K-8
- Portola Springs Elementary
- Stonegate Elementary
- Vista Verde K-8
- Westpark Elementary
- Woodbury Elementary
- Jeffrey Trail Middle School
- Northwood High
- Irvine HS Classroom Addition
- Northwood HS Classroom Addition
- Portola High
- Eastwood Elementary (2017)

State School Funding Changes

Conversations about the future of the School Facility Program (SFP) and the state's role in funding school facilities have been ongoing. Currently, there is a \$9 billion statewide school bond that will be placed on the November 2016 ballot. Under the proposed measure, the current methodology of the SFP will apply, if approved by voters.

The Irvine Unified School District is in the fortunate position of having mitigation agreements in place to provide for necessary school facilities, even if there is no State funding. IUSD will continue to submit funding applications to the Office of Public School Construction in hopes any eligible project could be grandfathered under a new school funding program.



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, directions 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
 - ❖ Promotes collaboration amongst the District's development and planning constituents
- To create a clear facilities plan that meets the ongoing 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.

New School Openings

Based on estimated residential development assumptions.

Fall 2016:

- Beacon Park K-8 School
- Portola High School

Fall 2017:

- Eastwood Elementary School

Fall 2019:

- K-8 School #2 in Heritage Fields
- Elementary School #2 in Portola Springs

TBD:

- Elementary School In Los Olivos



Facilities Planning

New Construction Projects

The following projects are approved or pending approval by the Board of Education. Estimated completion dates are in parentheses.

- Beacon Park K-8 School (2016)
- Portola High School (2016)
- Creekside Landscape and Parking Lot Expansion (2016)
- Cypress Village Elementary School (4) Classroom Villa Addition (2016)
- Portola Springs Elementary School (4) Classroom Villa Addition (2016)
- Canyon View Elementary School Portable Replacement (2017)
- Rancho San Joaquin Middle School Music Classroom (2017)
- Maintenance & Operations Modernization (2017)
- Portola Springs Elementary School (4) Classroom Villa Addition (2017)
- Eastwood Elementary School (2017)
- Portola Springs Elementary School #2 (2019)
- Heritage Fields K8 School #2 (2019)

Modernizations

Under the current State Modernization Funding program, eligible school sites may obtain funding under a 40% local/60% State funding allocation. If funding comes available, the following schools are eligible for modernization:

- Meadow Park Elementary School (2008)
- Irvine High School Buildings AB and AC (2012)
- Woodbridge High School Buildings C, E, K, and M (2012)
- Brywood Elementary School (2013)
- Springbrook Elementary School (2014)
- Westpark Elementary School (2014)
- South Lake Middle School (2019)



Facilities Planning

Facilities Master Plan

The Facilities Planning and Construction Services staff has emphasized the need to clearly define short and long-term facility goals through the use of a Comprehensive Facilities Master Plan. With the Facilities Master Plan (FMP) was completed in 2012, and updated to 2015 dollars.

The FMP is a living document and does require updating when projects are completed and when project needs are identified. With the success of passing the School Facilities Improvement District Measure E, many of the high priority facilities needs will be addressed.

As shown on VI-8, the Irvine Unified School District has been highly successful at maximizing available state funding sources to help offset the local costs of building and modernizing schools.

Measure E - School Facilities Improvement Measure

On June 7, 2016 the voters residing within the School Facilities Improvement District approved the \$319 million school facilities bond Measure E. The bond measure will fund critical facilities needs for our aging school facilities. The types of projects to be funded include (partial listing):

- Modernize facilities over 25 years of age for sites 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 food services.
- Construct/Upgrade site specific support facilities.
- Construct innovation or design labs.

California state law requires that a Citizens Oversight Committee be appointed by the Board of Education to monitor bond expenditures and ensure bond revenues are allocated in compliance with the voter approved measure. The committee provides transparency and maintains public confidence in the use of Measure E bond funds.

The funding provided through Measure E may be issued in four bond series over 12 years. Within each bond issuance there is a deadline of three years to expend the funds. The first bond issuance is anticipated in fall 2016.



Facilities Planning

Residential Products Remaining in IUSD

Residential Units Monitored by Staff include:

- 12,751 Irvine Company
- 7,093 Heritage Fields Units
- 4,812 IBC, UCI

-Source: Developer Business Plans

Enrollment Projection Data

Staff will continue to monitor demographic changes/trends and how that affects assumptions for enrollment projections and new school planning.



Facilities Planning

Moderate Enrollment Projection

Grade	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TransK	111	213	416	377	365	387	408	430	446	457	459	458	455	452
K	1893	1955	1939	2143	2186	2324	2454	2587	2687	2758	2771	2763	2748	2729
1	2295	2255	2351	2287	2507	2603	2727	2853	2973	3038	3039	3027	3007	2985
2	2106	2447	2361	2446	2410	2677	2772	2893	2995	3084	3085	3065	3043	3020
3	2310	2196	2546	2494	2548	2556	2824	2917	3020	3093	3122	3103	3075	3049
4	2255	2448	2339	2603	2608	2696	2706	2975	3042	3118	3135	3145	3118	3087
5	2199	2338	2521	2462	2701	2738	2823	2833	3083	3125	3153	3154	3158	3128
6	2166	2287	2439	2595	2551	2823	2859	2941	2932	3159	3158	3171	3165	3166
7	2281	2274	2461	2523	2714	2706	2985	3008	3086	3046	3228	3205	3210	3201
8	2159	2404	2367	2541	2616	2848	2833	3111	3113	3166	3083	3250	3220	3223
9	2133	2224	2438	2410	2608	2711	2945	2926	3197	3181	3192	3097	3260	3227
10	2251	2213	2238	2450	2452	2677	2782	3009	2996	3245	3189	3190	3087	3250
11	2041	2310	2218	2267	2506	2537	2764	2862	3086	3053	3263	3196	3190	3084
12	2180	2094	2298	2261	2272	2520	2550	2772	2880	3097	3052	3257	3188	3181
Subtotals:	28380	29658	30932	31859	33044	34803	36432	38117	39536	40620	40929	41081	40924	40782
Pct Chg:		4.5%	4.3%	3%	3.7%	5.3%	4.7%	4.6%	3.7%	2.7%	0.8%	0.4%	-0.4%	-0.3%
SDC:	515	494	427	450	458	473	484	494	503	511	509	508	502	498
Totals:	28895	30152	31359	32309	33502	35276	36916	38611	40039	41131	41438	41589	41426	41280
Capacity:	32808	34120	34301	35524	39050	40000	40000	41000	41250	41250	41250	41250	41250	41250
Open Seats:	3913	3968	2942	3215	5548	4724	3084	2389	1211	119	-188	-339	-176	-30

Source: IUSD16Mod (Recent Development) As of 7/7/16



Facilities Planning

Project	State Funds Eligible	District Share to Date	% District Share	Project Total to Date
Eastwood ES	\$0	\$44,479,683	100%	\$44,479,683
Central Kitchen/Culinary Arts (1)	\$467,937	\$10,889,339	96%	\$11,357,276
Northwood HS Expansion (1)	\$4,141,489	\$3,909,193	49%	\$8,050,682
Jeffrey Trail MS Relos 2015 (Classrooms) (1)	\$1,084,008	\$895,337	45%	\$1,979,345
Cypress Village Relos 2015 (Classrooms) (1)	\$1,214,046	\$491,227	29%	\$1,705,273
Portola HS (1)	\$121,135,763	\$4,865,904	11%	\$136,001,667
Irvine HS Expansion (1)	\$5,590,756	\$ 5,396,938	49%	\$10,987,694
Portola Springs ES (1)	\$29,024,728	\$43,930,388	60%	\$72,955,116
Cypress Village ES (1)	\$24,224,567	\$36,319,347	60%	\$60,543,914
Northwood HS Culinary Arts	\$422,315	\$664,484	61%	\$1,086,799
TOTALS / AVERAGE	\$187,305,609	\$161,841,840	Avg 56%	\$349,147.449

Footnotes

- (1) No State Funding rec'd as of FY 14-15; however, applications have been submitted to the State
 (2) Project includes previously purchased land in Planning Area 5 (2/6/93) that was later exchanged with Irvine Company for current MS location in PA 40.
 (3) Project includes CDBG monies received from City of Irvine (Santiago Hills=\$420,674, Sierra Vista=\$550,521, Deerfield=\$504,397)

VII. School Allocations and Budgets

tab placeholder

School Allocations – Changes in School Site Allocations



	09-10 Allocation	10-11, 11-12, 12-13 & 13-14 Allocation	14-15 Allocation	15-16 Allocation	16-17 Allocation
Teacher Staffing Ratios:					
1-2	22.0:1	32.0:1	30.0:1	30.0:1	30.0:1
3	23.0:1	32.0:1	30.0:1	30.0:1	30.0:1
4-6	33.5:1	33.5:1	31.5:1	31.5:1	31.5:1
7-8 Overall	32.0:1	32.0:1	31.0:1	31.0:1	31.0:1
Humanities	30.5:1	32.0:1	31.0:1	31.0:1	31.0:1
9-12 Overall	32.0:1	32.0:1	31.0:1	31.0:1	31.0:1
English	29.0:1	32.0:1	31.0:1	31.0:1	31.0:1
Social Studies	31.0:1	32.0:1	31.0:1	31.0:1	31.0:1
Elem. School Supply Allocation	\$53.50/ student	\$48.15/ student	\$60.19/ student	\$75.24/ student	\$75.24/ student
Middle School Supply Allocation	\$69.50/ student	\$62.55/ student	\$78.19/ student	\$97.74/ student	\$97.74/ student
High School Supply Allocation	\$80.00/ student	\$72.00/ student	\$90.00/ student	\$112.50/ student	\$112.50/ student
Elem School LAN Allocation	\$7,000 min.	\$7,000 min.	\$7,000 min.	\$7,000 min.	\$1,000 min.
Middle School LAN Allocation	\$8,500 min	\$8,500 min.	\$8,500 min.	\$8,500 min.	\$1,000 min.
High School LAN Allocation	\$28,000 min.	\$28,000 min.	IT Provided Support	IT Provided Support	IT Provided Support



Elementary and K-8 School Site Allocations 16-17

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 16-17		
	Elementary	K-8
Teachers:		
K	31.0:1	31.0:1
1-2	30.0:1	30.0:1
3	30.0:1	30.0:1
4-5	31.5:1	31.5:1
6	31.5:1	31.0:1
7-8		31.0:1
Principal	1.0 FTE	1.0 FTE
TAP-LCFF Base	0.2FTE minimum	
TAP-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	\$37.94/student (K-6) min.	\$37.94/student (K-5) min.
Middle School Campus Supervision		0.25 FTE minimum
Middle School Campus Supervision Discretionary		\$900/year
Elementary School Supply Allocation	\$75.24/student	\$75.24/student
Middle School Supply Allocation		\$97.74/student
Technology, LAN support	\$1,000 minimum	\$1,000 minimum
Admin/Clerical Back to School Days Allocation	10 days	10 days
Health Clerk - 3.95hrs/day	5 days	5 days
4-6 Combo Class Allocation	\$1,500/class	\$1,500/class
SBAC Testing Allocation	\$1,500/year	\$1,500/year

Middle and High School Site Allocations 16-17



MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 16-17

	Middle	High
Teachers:		
7-8 Overall	31.0:1	
Humanities	31.0:1	
9-12 Overall		31.0:1
9th Grade CSR		31.0:1
English		31.0:1
Social Studies		31.0:1
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
Counseling	450:1, min. 1.0 FTE	450:1, min. 3.0 FTE
Athletic Director		0.4 FTE
Custodial	2.5 FTE	7.5 FTE
M & O Supervision		1.0 FTE
Campus Supervision	1.0 FTE	2.5 FTE
Campus Supervision Discretionary	\$2,700/yr	
Supply Allocation	\$97.74/student	\$112.50/student
Technology, LAN support	\$1,000 minimum	IT provided support
Health Clerk - 3.95hrs/day	5 days	5 days
Admin/Clerical Back to School Days Allocation	10 days	10 days
SBAC Testing Allocation	\$1,500/year	\$1,500/year

Note: min. stands for minimum



Alderwood Elementary School

Alderwood Elementary School

Enrollment (Oct. 2015 Enrollment)

818

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,528,098	\$3,091
Classified Salaries	258,753	316
Benefits	795,849	973
Site		
Operations/Utilities	197,883	242
VAPA Block Grant	12,974	16
LCFF Base	148,507	182
LCFF Supplemental	76,753	94
Total Unrestricted General Fund Program Expenditures	\$4,018,817	\$4,913
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,480	10
Total Restricted General Fund Program Expenditures	\$8,480	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,027,297	\$4,923

Bonita Canyon Elementary School



Bonita Canyon Elementary School

Enrollment (Oct. 2015 Enrollment)

488

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,553,866	\$3,184
Classified Salaries	181,341	372
Benefits	504,533	1,034
Site		
Operations/Utilities	90,322	185
VAPA Block Grant	7,404	15
LCFF Base	87,571	179
LCFF Supplemental	57,267	117
Total Unrestricted General Fund Program Expenditures	\$2,482,304	\$5,087
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,880	10
Total Restricted General Fund Program Expenditures	\$4,880	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,487,184	\$5,097



Brywood Elementary School

Brywood Elementary School

Enrollment (Oct. 2015 Enrollment)

579

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,684,619	\$2,910
Classified Salaries	187,340	324
Benefits	525,936	908
Site		
Operations/Utilities	121,683	210
VAPA Block Grant	9,390	16
LCFF Base	103,349	178
LCFF Supplemental	61,211	106
Total Unrestricted General Fund Program Expenditures	\$2,693,528	\$4,652
<u>Restricted General Fund Program Expenditures</u>		
Title I	56,189	97
Lottery Instructional Materials	5,790	10
Total Restricted General Fund Program Expenditures	\$61,979	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,755,507	\$4,662

Canyon View Elementary School



Canyon View Elementary School

Enrollment (Oct. 2015 Enrollment)

801

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,233,347	\$2,788
Classified Salaries	222,047	277
Benefits	712,265	889
Site		
Operations/Utilities	166,755	208
VAPA Block Grant	13,532	17
LCFF Base	140,414	175
LCFF Supplemental	116,716	146
Total Unrestricted General Fund Program Expenditures	\$3,605,076	\$4,501
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,010	10
Total Restricted General Fund Program Expenditures	\$8,010	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,613,086	\$4,511



College Park Elementary School

College Park Elementary School

Enrollment (Oct. 2015 Enrollment)

774

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,393,135	\$3,092
Classified Salaries	254,259	329
Benefits	740,093	956
Site		
Operations/Utilities	113,459	147
VAPA Block Grant	14,561	19
LCFF Base	138,861	179
LCFF Supplemental	130,013	168
Total Unrestricted General Fund Program Expenditures	\$3,784,381	\$4,889
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,740	10
Total Restricted General Fund Program Expenditures	\$7,740	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,792,121	\$4,899

Culverdale Elementary School



Culverdale Elementary School

Enrollment (Oct. 2015 Enrollment)

726

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,280,788	\$3,142
Classified Salaries	277,379	382
Benefits	707,423	974
Site		
Operations/Utilities	130,498	180
VAPA Block Grant	20,901	29
LCFF Base	132,785	183
LCFF Supplemental	197,083	271
Total Unrestricted General Fund Program Expenditures	\$3,746,857	\$5,161
<u>Restricted General Fund Program Expenditures</u>		
Title 1	168,566	232
Lottery Instructional Materials	7,480	10
Total Restricted General Fund Program Expenditures	\$176,046	\$242
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,922,903	\$5,403



Cypress Village Elementary School

Cypress Village Elementary School

Enrollment (Oct. 2015 Enrollment)

890

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,317,122	\$2,604
Classified Salaries	260,058	292
Benefits	774,669	870
Site		
Operations/Utilities	162,931	183
VAPA Block Grant	18,666	21
LCFF Base	165,227	186
LCFF Supplemental	137,703	155
Total Unrestricted General Fund Program Expenditures	\$3,836,376	\$4,311
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,400	11
Total Restricted General Fund Program Expenditures	\$9,400	\$11
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,845,776	\$4,321

Deerfield Elementary School



Deerfield Elementary School

Enrollment (Oct. 2015 Enrollment)

626

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,097,245	\$3,350
Classified Salaries	246,978	395
Benefits	658,152	1,051
Site		
Operations/Utilities	100,066	160
VAPA Block Grant	11,580	18
LCFF Base	115,448	184
LCFF Supplemental	102,049	163
Total Unrestricted General Fund Program Expenditures	\$3,331,518	\$5,322
<u>Restricted General Fund Program Expenditures</u>		
Title 1	75,790	121
Lottery Instructional Materials	6,560	10
Total Restricted General Fund Program Expenditures	\$82,350	\$132
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,413,868	\$5,453



Eastshore Elementary School

Eastshore Elementary School

Enrollment (Oct. 2015 Enrollment)

596

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,878,698	\$3,152
Classified Salaries	241,360	405
Benefits	606,675	1,018
Site		
Operations/Utilities	99,314	167
VAPA Block Grant	8,368	14
LCFF Base	106,938	179
LCFF Supplemental	53,103	89
Total Unrestricted General Fund Program Expenditures	\$2,994,456	\$5,024
<u>Restricted General Fund Program Expenditures</u>		
Title 1	60,762	102
Lottery Instructional Materials	6,210	10
Total Restricted General Fund Program Expenditures	\$66,972	\$112
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,061,428	\$5,137

Greentree Elementary School



Greentree Elementary School

Enrollment (Oct. 2015 Enrollment)

496

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,795,878	\$3,621
Classified Salaries	186,003	375
Benefits	549,406	1,108
Site		
Operations/Utilities	126,207	254
VAPA Block Grant	9,403	19
LCFF Base	86,908	175
LCFF Supplemental	58,784	119
Total Unrestricted General Fund Program Expenditures	\$2,812,589	\$5,671
<u>Restricted General Fund Program Expenditures</u>		
Title 1	64,682	130
Lottery Instructional Materials	4,960	10
Total Restricted General Fund Program Expenditures	\$69,642	\$140
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,882,231	\$5,811



Meadow Park Elementary School

Meadow Park Elementary School

Enrollment (Oct. 2015 Enrollment)

706

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,091,252	\$2,962
Classified Salaries	253,916	360
Benefits	675,594	957
Site		
Operations/Utilities	111,195	158
VAPA Block Grant	12,254	17
LCFF Base	123,145	174
LCFF Supplemental	71,313	101
Total Unrestricted General Fund Program Expenditures	\$3,338,669	\$4,729
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,060	10
Total Restricted General Fund Program Expenditures	\$7,060	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,345,729	\$4,739

Northwood Elementary School



Northwood Elementary School

Enrollment (Oct. 2015 Enrollment)

697

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,091,946	\$3,001
Classified Salaries	229,720	330
Benefits	685,902	984
Site		
Operations/Utilities	87,775	126
VAPA Block Grant	13,796	20
LCFF Base	122,508	176
LCFF Supplemental	99,290	142
Total Unrestricted General Fund Program Expenditures	\$3,330,937	\$4,779
<u>Restricted General Fund Program Expenditures</u>		
Title 1	106,497	153
Lottery Instructional Materials	6,970	10
Total Restricted General Fund Program Expenditures	\$113,467	\$163
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,444,404	\$4,942



Oak Creek Elementary School

Oak Creek Elementary School

Enrollment (Oct. 2015 Enrollment)

879

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,699,016	\$3,071
Classified Salaries	176,388	201
Benefits	810,326	922
Site		
Operations/Utilities	162,003	184
VAPA Block Grant	17,242	20
LCFF Base	157,360	179
LCFF Supplemental	139,643	159
Total Unrestricted General Fund Program Expenditures	\$4,161,978	\$4,735
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,790	10
Total Restricted General Fund Program Expenditures	\$8,790	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,170,768	\$4,745

Portola Springs Elementary School



Portola Springs Elementary School

Enrollment (Oct. 2015 Enrollment)

598

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,886,094	\$3,154
Classified Salaries	222,918	373
Benefits	651,605	1,090
Site		
Operations/Utilities	137,607	230
VAPA Block Grant	11,628	19
LCFF Base	110,535	185
LCFF Supplemental	92,170	154
Total Unrestricted General Fund Program Expenditures	\$3,112,557	\$5,205
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,260	10
Total Restricted General Fund Program Expenditures	\$6,260	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,118,817	\$5,215



Santiago Hills Elementary School

Santiago Hills Elementary School

Enrollment (Oct. 2015 Enrollment)

583

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,018,856	\$3,463
Classified Salaries	242,420	416
Benefits	639,393	1,097
Site		
Operations/Utilities	97,471	167
VAPA Block Grant	9,674	17
LCFF Base	108,861	187
LCFF Supplemental	67,367	116
Total Unrestricted General Fund Program Expenditures	\$3,184,042	\$5,461
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,250	11
Total Restricted General Fund Program Expenditures	\$6,250	\$11
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,190,292	\$5,472

Springbrook Elementary School



Springbrook Elementary School

Enrollment (Oct. 2015 Enrollment)

644

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,930,824	\$2,998
Classified Salaries	259,458	403
Benefits	619,642	962
Site		
Operations/Utilities	96,631	150
VAPA Block Grant	12,667	20
LCFF Base	115,347	179
LCFF Supplemental	99,370	154
Total Unrestricted General Fund Program Expenditures	\$3,133,939	\$4,866
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$75,136	\$117
Lottery Instructional Materials	6,710	10
Total Restricted General Fund Program Expenditures	\$81,846	\$127
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,215,785	\$4,993



Stone Creek Elementary School

Stone Creek Elementary School

Enrollment (Oct. 2015 Enrollment)

588

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,778,638	\$3,025
Classified Salaries	192,010	327
Benefits	564,564	960
Site		
Operations/Utilities	88,765	151
VAPA Block Grant	8,659	15
LCFF Base	101,388	172
LCFF Supplemental	61,603	105
Total Unrestricted General Fund Program Expenditures	\$2,795,627	\$4,754
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,880	10
Total Restricted General Fund Program Expenditures	\$5,880	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,801,507	\$4,764

Stonegate Elementary School



Stonegate Elementary School

Enrollment (Oct. 2015 Enrollment)

1,031

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,886,014	\$2,799
Classified Salaries	219,578	213
Benefits	908,991	882
Site		
Operations/Utilities	171,571	166
VAPA Block Grant	19,366	19
LCFF Base	184,139	179
LCFF Supplemental	144,285	140
Total Unrestricted General Fund Program Expenditures	\$4,533,944	\$4,398
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,310	10
Total Restricted General Fund Program Expenditures	\$10,310	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,544,254	\$4,408



Turtle Rock Elementary School

Turtle Rock Elementary School

Enrollment (Oct. 2015 Enrollment)

855

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,878,433	\$3,367
Classified Salaries	275,404	322
Benefits	854,134	999
Site		
Operations/Utilities	95,157	111
VAPA Block Grant	15,881	19
LCFF Base	156,473	183
LCFF Supplemental	127,125	149
Total Unrestricted General Fund Program Expenditures	\$4,402,607	\$5,149
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	8,840	10
Total Restricted General Fund Program Expenditures	\$8,840	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,411,447	\$5,160

University Park Elementary School



University Park Elementary School

Enrollment (Oct. 2015 Enrollment)

523

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,701,663	\$3,254
Classified Salaries	232,995	445
Benefits	549,204	1,050
Site		
Operations/Utilities	105,904	202
VAPA Block Grant	15,054	29
LCFF Base	95,757	183
LCFF Supplemental	133,226	255
Total Unrestricted General Fund Program Expenditures	\$2,833,803	\$5,418
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$73,829	\$141
Lottery Instructional Materials	5,480	10
Total Restricted General Fund Program Expenditures	\$79,309	\$152
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,913,112	\$5,570



Westpark Elementary School

Westpark Elementary School

Enrollment (Oct. 2015 Enrollment)

778

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,281,257	\$2,932
Classified Salaries	223,908	288
Benefits	719,786	925
Site		
Operations/Utilities	165,009	212
VAPA Block Grant	13,460	17
LCFF Base	137,042	176
LCFF Supplemental	80,193	103
Total Unrestricted General Fund Program Expenditures	\$3,620,655	\$4,654
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	8,000	10
Total Restricted General Fund Program Expenditures	\$8,000	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,628,655	\$4,664

Woodbury Elementary School



Woodbury Elementary School

Enrollment (Oct. 2015 Enrollment)

1,083

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,992,508	\$2,763
Classified Salaries	270,525	250
Benefits	978,871	904
Site		
Operations/Utilities	176,846	163
VAPA Block Grant	20,502	19
LCFF Base	200,455	185
LCFF Supplemental	149,444	138
Total Unrestricted General Fund Program Expenditures	\$4,789,151	\$4,422
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,110	10
Total Restricted General Fund Program Expenditures	\$11,110	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,800,261	\$4,432



Beacon Park K-8 School

Beacon Park K-8 School

Enrollment (Estimate)

385

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,095,503	\$2,845
Classified Salaries	193,000	501
Benefits	414,826	1,077
Site		
Operations/Utilities	82,853	215
VAPA Block Grant	3,166	8
LCFF Base	67,064	174
LCFF Supplemental	17,350	45
Total Unrestricted General Fund Program Expenditures	\$1,873,762	\$4,867
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	3,850	10
Total Restricted General Fund Program Expenditures	\$3,850	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,877,612	\$4,877

Plaza Vista K-8 School



Plaza Vista K-8 School

Enrollment (Oct. 2015 Enrollment)

741

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,181,507	\$4,294
Classified Salaries	277,109	374
Benefits	942,180	1,271
Site		
Operations/Utilities	177,709	240
VAPA Block Grant	19,163	26
LCFF Base	156,987	212
LCFF Supplemental	88,940	120
Counseling	78,061	105
Total Unrestricted General Fund Program Expenditures	\$4,921,656	\$6,642
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,440	13
Total Restricted General Fund Program Expenditures	\$9,440	\$13
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,931,096	\$6,655



Vista Verde K-8 School

Vista Verde K-8 School

Enrollment (Oct. 2015 Enrollment)

758

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,274,937	\$4,320
Classified Salaries	222,383	293
Benefits	952,683	1,257
Site		
Operations/Utilities	232,214	306
VAPA Block Grant	14,296	19
LCFF Base	163,766	216
LCFF Supplemental	36,649	48
Counseling Program	95,058	125
Total Unrestricted General Fund Program Expenditures	\$4,991,986	\$6,460
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,470	12
Total Restricted General Fund Program Expenditures	\$9,470	\$12
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,001,456	\$6,473

Jeffrey Trail Middle School



Jeffrey Trail Middle School

Enrollment (Oct. 2015 Enrollment)

1,000

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,732,862	\$2,733
Classified Salaries	352,242	352
Benefits	897,740	898
Site		
Operations/Utilities	165,707	166
VAPA Block Grant	18,483	18
LCFF Base	132,938	133
LCFF Supplemental	57,328	57
Counseling Program	218,086	218
Total Unrestricted General Fund Program Expenditures	\$4,575,386	\$4,575
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,000	10
Total Restricted General Fund Program Expenditures	\$10,000	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,585,386	\$4,585



Lakeside Middle School

Lakeside Middle School

Enrollment (Oct. 2015 Enrollment)

656

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,041,360	\$3,112
Classified Salaries	285,695	436
Benefits	692,097	1,055
Site		
Operations/Utilities	135,988	207
VAPA Block Grant	12,616	19
LCFF Base	92,932	142
LCFF Supplemental	33,109	50
Counseling Program	142,021	216
Total Unrestricted General Fund Program Expenditures	\$3,435,818	\$5,238
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$64,029	\$98
Lottery Instructional Materials	6,560	10
Total Restricted General Fund Program Expenditures	\$70,589	\$108
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,506,407	\$5,345

Rancho San Joaquin Middle School



Rancho San Joaquin Middle School

Enrollment (Oct. 2015 Enrollment)

863

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,908,384	\$3,370
Classified Salaries	292,912	339
Benefits	893,201	1,035
Site		
Operations/Utilities	201,035	233
VAPA Block Grant	14,220	16
LCFF Base	114,615	133
LCFF Supplemental	54,089	63
Counseling Program	235,548	273
Total Unrestricted General Fund Program Expenditures	\$4,714,004	\$5,462
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$88,857	\$103
Lottery Instructional Materials	8,630	10
Total Restricted General Fund Program Expenditures	\$97,487	\$113
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,811,491	\$5,575



Sierra Vista Middle School

Sierra Vista Middle School

Enrollment (Oct. 2015 Enrollment)

853

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,660,592	\$3,119
Classified Salaries	278,047	326
Benefits	844,918	991
Site		
Operations/Utilities	144,823	170
VAPA Block Grant	14,789	17
LCFF Base	113,278	133
LCFF Supplemental	27,335	32
Counseling Program	199,566	234
Total Unrestricted General Fund Program Expenditures	\$4,283,348	\$5,022
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,530	10
Total Restricted General Fund Program Expenditures	\$8,530	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,291,878	\$5,032

Venado Middle School



Venado Middle School

Enrollment (Oct. 2015 Enrollment)

641

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,092,842	\$3,265
Classified Salaries	275,280	429
Benefits	686,644	1,071
Site		
Operations/Utilities	161,067	251
VAPA Block Grant	11,430	18
LCFF Base	84,926	132
LCFF Supplemental	40,894	64
Counseling Program	122,695	191
Total Unrestricted General Fund Program Expenditures	\$3,475,778	\$5,422
<u>Restricted General Fund Program Expenditures</u>		
Title 1	67,296	105
Lottery Instructional Materials	6,410	10
Total Restricted General Fund Program Expenditures	\$73,706	\$115
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,549,484	\$5,537



South Lake Middle School

Southlake Middle School

Enrollment (Oct. 2015 Enrollment)

706

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,153,293	\$3,050
Classified Salaries	286,028	405
Benefits	722,031	1,023
Site		
Operations/Utilities	154,602	219
VAPA Block Grant	14,875	21
LCFF Base	93,619	133
LCFF Supplemental	46,821	66
Counseling Program	154,191	218
Total Unrestricted General Fund Program Expenditures	\$3,625,460	\$5,135
<u>Restricted General Fund Program Expenditures</u>		
Title 1	123,485	175
Lottery Instructional Materials	7,060	10
Total Restricted General Fund Program Expenditures	\$130,545	\$185
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,756,005	\$5,320

Irvine High School



Irvine High School		
Enrollment (Oct. 2015 Enrollment)	2,032	
	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,515,093	\$3,206
Classified Salaries	1,054,377	519
Benefits	2,172,639	1,069
Site		
Operations/Utilities	609,412	300
Athletics Base		
Program	458,041	225
VAPA Block Grant	40,776	20
LCFF Base	369,292	182
LCFF Supplemental	101,846	50
Counseling Program	479,912	236
Total Unrestricted General Fund Program Expenditures	\$11,801,388	\$5,808
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	20,320	10
Total Restricted General Fund Program Expenditures	\$20,320	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$11,821,708	\$5,818



Northwood High School

Northwood High School

Enrollment (Oct. 2015 Enrollment)

2,240

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,651,722	\$2,970
Classified Salaries	991,407	443
Benefits	2,252,827	1,006
Site		
Operations/Utilities	596,168	266
Athletics Base		
Program	470,103	210
VAPA Block Grant	41,535	19
LCFF Base	406,940	182
LCFF Supplemental	61,226	27
Counseling Program	558,429	249
Total Unrestricted General Fund Program Expenditures	\$12,030,357	\$5,371
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	22,400	10
Total Restricted General Fund Program Expenditures	\$22,400	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$12,052,757	\$5,381

Portola High School



Portola High School

Enrollment (Estimate)

436

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,644,181	\$3,771
Classified Salaries	822,803	1,887
Benefits	836,847	1,919
Site		
Operations/Utilities	208,390	478
Athletics Base		
Program	197,997	454
LCFF Base	80,416	184
LCFF Supplemental	27,111	62
Counseling Program	97,466	224
Total Unrestricted General Fund Program Expenditures	\$3,915,211	\$8,980
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	10	0
Total Restricted General Fund Program Expenditures	\$10	\$0
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,915,221	\$8,980



University High School

University High School

Enrollment (Oct. 2015 Enrollment)

2,621

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$8,264,173	\$3,153
Classified Salaries	1,052,203	401
Benefits	2,668,740	1,018
Site		
Operations/Utilities	416,780	159
Athletics Base		
Program	475,639	181
VAPA Block Grant	49,062	19
LCFF Base	475,901	182
LCFF Supplemental	112,149	43
Counseling Program	619,468	236
Total Unrestricted General Fund Program Expenditures	\$14,134,115	\$5,393
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	26,210	10
Total Restricted General Fund Program Expenditures	\$26,210	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$14,160,325	\$5,403

Woodbridge High School



Woodbridge High School

Enrollment (Oct. 2015 Enrollment)

2,451

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$7,163,709	\$2,923
Classified Salaries	1,083,768	442
Benefits	2,401,812	980
Site		
Operations/Utilities	512,514	209
Athletics Base		
Program	451,939	184
VAPA Block Grant	44,300	18
LCFF Base	445,131	182
LCFF Supplemental	91,365	37
Counseling Program	629,593	257
Total Unrestricted General Fund Program Expenditures	\$12,824,131	\$5,232
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional		
Materials	24,510	10
Total Restricted General Fund Program Expenditures	\$24,510	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$12,848,641	\$5,242



Creekside High School

Creekside High School

Enrollment (Enrollment-P2-Apr. 2015)

127

	2016-17 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$976,719	\$7,691
Classified Salaries	361,450	2,846
Benefits	395,342	3,113
Site		
Operations/Utilities	101,066	796
VAPA Block Grant	3,128	25
LCFF Base	21,987	173
LCFF Supplemental	2,860	23
Counseling Program	209,349	1,648
Total Unrestricted General Fund Program Expenditures	\$2,071,901	\$16,314
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	940	7
Total Restricted General Fund Program Expenditures	\$940	\$7
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,072,841	\$16,322

VIII. Multi-Year Projections tab placeholder

Irvine Unified School District
2016-17 Budget
General Fund

DESCRIPTION	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Projected	2018-19 Projected
<u>A.</u> <u>REVENUES</u>						
LCFF Sources	\$ 183,622,291	\$ 201,964,414	\$ 237,633,620	\$ 260,024,853	\$ 279,947,205	\$ 292,571,517
Federal Revenues	8,459,556	\$ 10,342,823	\$ 10,873,383	9,783,356	9,863,356	9,863,356
Other State Revenues	30,826,394	\$ 26,961,245	\$ 56,222,939	41,742,845	35,053,710	36,023,073
Other Local Revenue	20,823,665	\$ 23,490,586	\$ 25,401,619	16,272,847	14,145,915	12,284,864
 TOTAL REVENUES	 \$ 243,731,905	 \$ 262,759,067	 \$ 330,131,562	 \$ 327,823,901	 \$ 339,010,187	 \$ 350,742,811
 <u>B.</u> <u>EXPENDITURES</u>						
Certificated Salaries	\$ 117,303,579	\$ 133,048,834	\$ 146,937,158	\$ 153,269,880	\$ 165,542,567	\$ 161,258,133
Classified Salaries	41,393,740	45,716,291	\$ 51,422,676	53,280,322	54,828,519	54,189,882
Employee Benefits	45,366,058	49,949,997	\$ 64,288,872	68,160,909	74,042,927	78,626,431
Books and Supplies	10,079,589	13,714,197	\$ 15,961,022	17,351,550	16,355,869	13,422,843
Services, Other Oper. Exps	19,668,498	21,289,073	\$ 22,830,270	22,911,717	23,560,655	23,891,353
Capital Outlay	928,733	568,888	\$ 2,857,475	788,873	2,137,764	805,899
Other Outgo	3,837,613	3,499,994	\$ 3,059,961	3,286,867	2,928,391	2,928,391
Direct Support/Indirect Costs	(233,734)	(250,549)	\$ (240,422)	(214,412)	(214,412)	(214,412)
 TOTAL EXPENDITURES	 \$ 238,344,077	 \$ 267,536,726	 \$ 307,117,012	 \$ 318,835,706	 \$ 339,182,280	 \$ 334,908,520
 <u>C.</u> EXCESS (DEFICIENCY)	 \$ 5,387,828	 \$ (4,777,660)	 \$ 23,014,550	 \$ 8,988,195	 \$ (172,094)	 \$ 15,834,291

**Irvine Unified School District
2016-17 Budget
General Fund**

DESCRIPTION	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Projected	2018-19 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In - Spec Reserve	\$ 1,409,920	\$ 67,243	\$ 124,220	\$ 100,000	\$ 100,000	\$ 100,000
Interfund Transfers In - Other	0	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	1,621	68,527	94,965	94,965	94,965
Interfund Trfs Out - Special Reserve Fd	1,011,483	4,598,106	2,084,658	1,115,000	750,000	750,000
Interfund Trfs Out - Def. Maint	0	199,019	1,265,000	1,565,000	1,565,000	1,565,000
Interfund Trfs Out - Cafeteria	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	1,631,694	2,800,000	1,804,290	1,500,000	1,500,000	1,500,000
Interfund Trfs Out - Adult Ed	0	2,212	0	0	0	0
Other Sources - Other	179,435	127,073	127,073	127,073	127,073	127,073
Contributions to Restricted Programs	0	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0	0
Total Other Sources/Uses	\$ (1,053,822)	\$ (7,406,641)	\$ (4,971,182)	\$ (4,047,892)	\$ (3,682,892)	\$ (3,682,892)
E. NET INCREASE (DECREASE)	4,334,006	(12,184,301)	18,043,368	4,940,303	(3,854,986)	12,151,399
F. FUND BALANCE						
Beginning Balance, July 1,	\$ 54,179,537	\$ 58,513,543	\$ 46,329,242	\$ 64,372,611	\$ 69,312,914	\$ 65,457,928
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	54,179,537	58,513,543	46,329,242	64,372,611	69,312,914	65,457,928
Ending Balance, June 30,	<u>\$ 58,513,543</u>	<u>\$ 46,329,242</u>	<u>\$ 64,372,611</u>	<u>\$ 69,312,914</u>	<u>\$ 65,457,928</u>	<u>\$ 77,609,327</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	384,455	378,737	439,129	375,000	375,000	375,000
Prepaid Expenses	32,960	0	50,666	0	0	0
Economic Uncertainties	7,600,000	5,503,000	6,247,000	6,463,000	6,979,071	6,776,754
%	3.17%	2.03%	2.01%	2.01%	2.04%	2.01%
Restricted Ending Fund Balance	12,811,203	8,344,541	15,114,115	15,584,998	10,025,222	10,630,999
Board Assigned/Unassigned	37,534,924	31,924,776	42,371,701	46,739,916	47,928,635	59,676,574

Irvine Unified School District
2016-17 Budget
Unrestricted

DESCRIPTION	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Projected	2018-19 Projected
A. REVENUES						
LCFF Sources	\$ 183,622,291	\$ 201,964,414	\$ 237,633,620	\$ 260,024,853	\$ 279,947,205	\$ 292,571,517
Federal Revenues	0	0	166,547	100,000	100,000	100,000
Other State Revenues	6,457,297	7,352,836	22,288,504	13,269,039	5,965,601	6,156,973
Other Local Revenue	9,285,865	10,527,463	12,377,152	9,738,327	9,761,395	9,861,424
 TOTAL REVENUES	 \$ 199,365,452	 \$ 219,844,713	 \$ 272,465,822	 \$ 283,132,219	 \$ 295,774,201	 \$ 308,689,915
B. EXPENDITURES						
Certificated Salaries	93,895,309	106,978,808	118,230,755	122,787,408	127,293,229	131,767,524
Classified Salaries	24,101,632	27,758,788	31,627,586	33,994,255	34,854,390	34,140,561
Employee Benefits	34,513,663	38,386,199	42,897,339	47,225,081	51,505,797	55,448,578
Books and Supplies	5,162,225	5,570,390	10,313,869	13,953,278	12,909,198	10,378,473
Services, Other Oper. Exps	12,115,959	12,731,915	13,740,741	15,171,795	15,668,593	15,917,490
Capital Outlay	198,432	145,260	365,262	143,652	152,059	160,678
Other Outgo	1,933,469	1,959,131	1,885,087	1,941,848	1,583,372	1,583,372
Direct Support/Indirect Costs	(1,835,535)	(2,073,284)	(2,123,060)	(1,872,133)	(1,958,675)	(2,039,898)
 TOTAL EXPENDITURES	 \$ 170,085,154	 \$ 191,457,208	 \$ 216,937,579	 \$ 233,345,184	 \$ 242,007,963	 \$ 247,356,777
C. EXCESS (DEFICIENCY)	 \$ 29,280,299	 \$ 28,387,505	 \$ 55,528,243	 \$ 49,787,035	 \$ 53,766,238	 \$ 61,333,137

**Irvine Unified School District
2016-17 Budget
Unrestricted**

DESCRIPTION	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Projected	2018-19 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In - Spec Reserve	\$ 1,409,920	\$ 67,243	\$ 124,220	\$ 100,000	\$ 100,000	\$ 100,000
Interfund Transfers In - Other	0	0	0	0		0
Interfund Transfers Out - Child Care Fund	0	1,621	68,527	94,965	94,965	94,965
Interfund Trfs Out - Special Reserve Fd	1,011,483	4,598,106	2,084,658	1,115,000	750,000	750,000
Interfund Trfs Out - Def. Maint	0	199,019	0	0		0
Interfund Trfs Out - Cafeteria	0	0	0	0		0
Interfund Trfs Out - Insurance Funds	1,631,694	2,800,000	1,804,290	1,500,000	1,500,000	1,500,000
Interfund Trfs Out - Adult Ed	0	2,212	0	0		0
Other Sources - Other	179,435	127,073	127,073	127,073	127,073	127,073
Debt Service - Energy Loan Repayment	0	0	0	0		0
Debt Service - State Loan Repayment	0	0	0	0		0
Contributions to Restricted Programs	(30,515,857)	(28,698,502)	(40,548,267)	(42,834,723)	(49,943,556)	(47,669,623)
Total Other Sources/Uses	\$ (31,569,679)	\$ (36,105,143)	\$ (44,254,449)	\$ (45,317,615)	\$ (52,061,448)	\$ (49,787,515)
E. NET INCREASE (DECREASE)	(2,289,380)	(7,717,638)	11,273,794	4,469,420	1,704,790	11,545,622
F. FUND BALANCE						
Beginning Balance, July 1,	47,991,720	45,702,340	37,984,702	49,258,496	53,727,916	55,432,706
Audit Adjustments/Restatements	0	0		0		0
Net Beginning Balance	47,991,720	45,702,340	37,984,702	49,258,496	53,727,916	55,432,706
Ending Balance, June 30,	\$ 45,702,340	\$ 37,984,702	\$ 49,258,496	\$ 53,727,916	\$ 55,432,706	\$ 66,978,328
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	384,455	378,737	439,129	375,000	375,000	375,000
Prepaid Expenses	32,960	28,189	50,666	0	0	0
Economic Uncertainties	7,600,000	5,503,000	6,247,000	6,463,000	6,979,071	6,776,754
Board Assigned/Unassigned	37,534,924	31,924,776	42,371,701	46,739,916	47,928,635	59,676,574

**Irvine Unified School District
2016-17 Budget
Restricted**

DESCRIPTION	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Projected	2018-19 Projected
A. REVENUES						
LCFF Sources	\$ -	\$ -	\$ -	\$ -		\$ -
Federal Revenues	8,459,556	10,342,823	10,706,837	9,683,356	9,763,356	9,763,356
Other State Revenues	24,369,097	19,608,409	33,934,435	28,473,806	29,088,110	29,866,100
Other Local Revenue	11,537,800	12,963,123	13,024,468	6,534,520	4,384,520	2,423,440
 TOTAL REVENUES	 \$ 44,366,453	 \$ 42,914,354	 \$ 57,665,740	 \$ 44,691,682	 \$ 43,235,986	 \$ 42,052,896
B. EXPENDITURES						
Certificated Salaries	23,408,270	26,070,026	28,706,403	30,482,472	38,249,338	29,490,609
Classified Salaries	17,292,108	17,957,503	19,795,090	19,286,067	19,974,129	20,049,321
Employee Benefits	10,852,394	11,563,798	21,391,533	20,935,828	22,537,129	23,177,853
Books and Supplies	4,917,364	8,143,807	5,647,153	3,398,272	3,446,671	3,044,370
Services, Other Oper. Exps	7,552,539	8,557,158	9,089,529	7,739,922	7,892,063	7,973,863
Capital Outlay	730,302	423,628	2,492,213	645,221	1,985,705	645,221
Other Outgo	1,904,145	1,540,863	1,174,874	1,345,019	1,345,019	1,345,019
Direct Support/Indirect Costs	1,601,801	1,822,736	1,882,638	1,657,721	1,744,263	1,825,486
 TOTAL EXPENDITURES	 \$ 68,258,923	 \$ 76,079,519	 \$ 90,179,433	 \$ 85,490,522	 \$ 97,174,317	 \$ 87,551,743
C. EXCESS (DEFICIENCY)	 \$ (23,892,471)	 \$ (33,165,165)	 \$ (32,513,693)	 \$ (40,798,840)	 \$ (53,938,331)	 \$ (45,498,846)

**Irvine Unified School District
2016-17 Budget
Restricted**

DESCRIPTION	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Projected	2018-19 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In - Spec Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In - Other	0	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	1,265,000	1,565,000	1,565,000	1,565,000
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Interfund Trfs Out - Adult Ed	0	0	0	0	0	0
Interfund Trfs Out - Other	0	0	0	0	0	0
Other Sources - Other	0	0	0	0	0	0
Debt Service - Energy Loan Repayment	0	0	0	0	0	0
Debt Service - State Loan Repayment	0	0	0	0	0	0
Contributions to Restricted Programs	30,515,857	28,698,502	40,548,267	42,834,723	49,943,556	47,669,623
Total Other Sources/Uses	\$ 30,515,857	\$ 28,698,502	\$ 39,283,267	\$ 41,269,723	\$ 48,378,556	\$ 46,104,623
E. NET INCREASE (DECREASE)	6,623,387	(4,466,662)	6,769,574	470,883	(5,559,776)	605,777
F. FUND BALANCE						
Beginning Balance, July 1,	6,187,817	12,811,203	8,344,541	15,114,115	15,584,998	10,025,222
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	6,187,817	12,811,203	8,344,541	15,114,115	15,584,998	10,025,222
Ending Balance, June 30,	<u>\$ 12,811,203</u>	<u>\$ 8,344,541</u>	<u>\$ 15,114,115</u>	<u>\$ 15,584,998</u>	<u>\$ 10,025,222</u>	<u>\$ 10,630,999</u>

IX. Other Funds
tab placeholder

Other District Funds

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 the Children's Center Programs such as Head Start, Wrap Around, and Latchkey. These federal, state and local programs provide low cost child care for Irvine families.

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.

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.

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.

Other District Funds

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.

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
Adult Education Fund (Fund 11)
Unrestricted and Restricted**

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	3,522	3,522	0	3,522	3,522
Other Local Revenues	0	436,223	436,223	0	350,875	350,875
TOTAL REVENUES	0	439,745	439,745	0	354,397	354,397
B. EXPENDITURES						
Certificated Salaries	0	127,182	127,182	0	128,188	128,188
Classified Salaries	0	78,095	78,095	0	97,453	97,453
Employee Benefits	0	47,831	47,831	0	58,103	58,103
Books and Supplies	0	87,409	87,409	0	54,956	54,956
Services, Other Oper. Exps	0	18,513	18,513	0	6,750	6,750
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	11,274	11,274	0	8,947	8,947
TOTAL EXPENDITURES	0	370,304	370,304	0	354,397	354,397
C. EXCESS (DEFICIENCY)	0	69,441	69,441	0	0	0

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	0	0	0	0	0
Interfund Trfs Out - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	69,441	69,441	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	0	0	0	69,441	69,441
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	0	0	0	69,441	69,441
Ending Balance, June 30,	<u>0</u>	<u>69,441</u>	<u>69,441</u>	<u>0</u>	<u>69,441</u>	<u>69,441</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	467,068	467,068	0	466,500	466,500
Other State Revenues	0	88,700	88,700	0	0	0
Other Local Revenues	0	506,382	506,382	0	515,000	515,000
TOTAL REVENUES	0	1,062,150	1,062,150	0	981,500	981,500
B. EXPENDITURES						
Certificated Salaries	0	102,438	102,438	0	101,384	101,384
Classified Salaries	0	655,883	655,883	0	644,040	644,040
Employee Benefits	0	280,454	280,454	0	285,259	285,259
Books and Supplies	0	68,613	68,613	0	27,309	27,309
Services, Other Oper. Exps	0	7,399	7,399	0	6,695	6,695
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	21,407	21,407	0	11,778	11,778
TOTAL EXPENDITURES	0	1,136,194	1,136,194	0	1,076,465	1,076,465
C. EXCESS (DEFICIENCY)	0	(74,044)	(74,044)	0	(94,965)	(94,965)

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	68,527	68,527	0	94,965	94,965
Interfund Trfs Out - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	68,527	68,527	0	94,965	94,965
<u>E. NET INCREASE (DECREASE)</u>	0	(5,516)	(5,516)	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	35,129	35,129	0	29,613	29,613
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	35,129	35,129	0	29,613	29,613
Ending Balance, June 30,	<u>0</u>	<u>29,613</u>	<u>29,613</u>	<u>0</u>	<u>29,613</u>	<u>29,613</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>A. REVENUES</u>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	2,199,476	2,199,476	0	2,311,738	2,311,738
Other State Revenues	0	159,741	159,741	0	161,000	161,000
Other Local Revenues	0	5,092,951	5,092,951	0	5,509,919	5,509,919
TOTAL REVENUES	0	7,452,168	7,452,168	0	7,982,657	7,982,657
<u>B. EXPENDITURES</u>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	2,530,593	2,530,593	0	2,908,257	2,908,257
Employee Benefits	0	868,266	868,266	0	972,484	972,484
Books and Supplies	0	3,292,703	3,292,703	0	3,509,125	3,509,125
Services, Other Oper. Exps	0	80,526	80,526	0	92,711	92,711
Capital Outlay	0	173,646	173,646	0	125,000	125,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	207,742	207,742	0	193,687	193,687
TOTAL EXPENDITURES	0	7,153,475	7,153,475	0	7,801,264	7,801,264
<u>C. EXCESS (DEFICIENCY)</u>	0	298,693	298,693	0	181,393	181,393

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	298,693	298,693	0	181,393	181,393
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	1,508,227	1,508,227	0	1,806,920	1,806,920
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,508,227	1,508,227	0	1,806,920	1,806,920
Ending Balance, June 30,	<u>0</u>	<u>1,806,920</u>	<u>1,806,920</u>	<u>0</u>	<u>1,988,313</u>	<u>1,988,313</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	1,500,000	1,500,000	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	7,804	7,804	0	8,000	8,000
TOTAL REVENUES	0	1,507,804	1,507,804	0	8,000	8,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	1,085	1,085	0	0	0
Services, Other Oper. Exps	0	332,380	332,380	0	758,143	758,143
Capital Outlay	0	3,112,655	3,112,655	0	1,450,191	1,450,191
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,446,120	3,446,120	0	2,208,334	2,208,334
C. EXCESS (DEFICIENCY)	0	(1,938,316)	(1,938,316)	0	(2,200,334)	(2,200,334)

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	1,200,000	1,200,000	0	1,500,000	1,500,000
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,200,000	1,200,000	0	1,500,000	1,500,000
<u>E. NET INCREASE (DECREASE)</u>	0	(738,316)	(738,316)	0	(700,334)	(700,334)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	1,438,650	1,438,650	0	700,334	700,334
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,438,650	1,438,650	0	700,334	700,334
Ending Balance, June 30,	<u>0</u>	<u>700,334</u>	<u>700,334</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	3,371,847	3,371,847	0	2,089,200	2,089,200
TOTAL REVENUES	0	3,371,847	3,371,847	0	2,089,200	2,089,200
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	82,035	82,035	0	50,000	50,000
Services, Other Oper. Exps	0	49,862	49,862	0	61,070	61,070
Capital Outlay	0	170,026	170,026	0	243,842	243,842
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	301,923	301,923	0	354,912	354,912
C. EXCESS (DEFICIENCY)	0	3,069,925	3,069,925	0	1,734,288	1,734,288

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	3,069,925	3,069,925	0	1,734,288	1,734,288
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	13,531,026	13,531,026	0	16,600,950	16,600,950
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	13,531,026	13,531,026	0	16,600,950	16,600,950
Ending Balance, June 30,	<u>0</u>	<u>16,600,950</u>	<u>16,600,950</u>	<u>0</u>	<u>18,335,238</u>	<u>18,335,238</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	340,757	340,757	0	350,000	350,000
TOTAL REVENUES	0	340,757	340,757	0	350,000	350,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	3,042	3,042	0	0	0
Services, Other Oper. Exps	0	181,722	181,722	0	40,000	40,000
Capital Outlay	0	129,711,022	129,711,022	0	53,546,064	53,546,064
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	129,895,786	129,895,786	0	53,586,064	53,586,064
C. EXCESS (DEFICIENCY)	0	(129,555,029)	(129,555,029)	0	(53,236,064)	(53,236,064)

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	39,311,439	39,311,439	0	65,846,927	65,846,927
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	2,413,610	2,413,610	0	135,000	135,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	41,725,049	41,725,049	0	65,981,927	65,981,927
<u>E. NET INCREASE (DECREASE)</u>	0	(87,829,980)	(87,829,980)	0	12,745,863	12,745,863
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	90,935,270	90,935,270	0	3,105,289	3,105,289
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	90,935,270	90,935,270	0	3,105,289	3,105,289
Ending Balance, June 30,	<u>0</u>	<u>3,105,289</u>	<u>3,105,289</u>	<u>0</u>	<u>15,851,153</u>	<u>15,851,153</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	125,052	125,052	0	147,900	147,900
TOTAL REVENUES	0	125,052	125,052	0	147,900	147,900
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	2,040,735	2,040,735	0	535,000	535,000
Capital Outlay	0	1,540,224	1,540,224	0	883,277	883,277
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,580,959	3,580,959	0	1,418,277	1,418,277
C. EXCESS (DEFICIENCY)	0	(3,455,908)	(3,455,908)	0	(1,270,377)	(1,270,377)

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	2,149,658	2,149,658	0	1,180,000	1,180,000
Interfund Trfs Out	0	(124,220)	(124,220)	0	(100,000)	(100,000)
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	2,025,438	2,025,438	0	1,080,000	1,080,000
<u>E. NET INCREASE (DECREASE)</u>	0	(1,430,470)	(1,430,470)	0	(190,377)	(190,377)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	22,689,209	22,689,209	0	21,258,739	21,258,739
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	22,689,209	22,689,209	0	21,258,739	21,258,739
Ending Balance, June 30,	<u>0</u>	<u>21,258,739</u>	<u>21,258,739</u>	<u>0</u>	<u>21,068,362</u>	<u>21,068,362</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	95,796	95,796	0	97,909	97,909
TOTAL REVENUES	0	95,796	95,796	0	97,909	97,909
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	3,360	3,360	0	3,339	3,339
Services, Other Oper. Exps	0	551,266	551,266	0	191,286	191,286
Capital Outlay	0	3,750	3,750	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	558,376	558,376	0	194,625	194,625
C. EXCESS (DEFICIENCY)	0	(462,580)	(462,580)	0	(96,716)	(96,716)

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	25,806	25,806	0	0	0
Interfund Trfs Out	0	(39,441,592)	(39,441,592)	0	(65,846,927)	(65,846,927)
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources/Uses	0	52,134,568	52,134,568	0	39,948,131	39,948,131
Total Other Sources/Uses	0	12,718,782	12,718,782	0	(25,898,796)	(25,898,796)
<u>E. NET INCREASE (DECREASE)</u>	0	12,256,203	12,256,203	0	(25,995,512)	(25,995,512)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	113,153,793	113,153,793	0	125,409,996	125,409,996
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	113,153,793	113,153,793	0	125,409,996	125,409,996
Ending Balance, June 30,	<u>0</u>	<u>125,409,996</u>	<u>125,409,996</u>	<u>0</u>	<u>99,414,484</u>	<u>99,414,484</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	19,768,564	19,768,564	0	19,738,661	19,738,661
TOTAL REVENUES	0	19,768,564	19,768,564	0	19,738,661	19,738,661
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	9,560,434	9,560,434	0	9,510,084	9,510,084
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	9,560,434	9,560,434	0	9,510,084	9,510,084
C. EXCESS (DEFICIENCY)	0	10,208,130	10,208,130	0	10,228,577	10,228,577

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	130,154	130,154	0	0	0
Interfund Trfs Out	0	(25,806)	(25,806)	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	104,348	104,348	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	10,312,478	10,312,478	0	10,228,577	10,228,577
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	5,029,021	5,029,021	0	15,341,498	15,341,498
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,029,021	5,029,021	0	15,341,498	15,341,498
Ending Balance, June 30,	<u>0</u>	<u>15,341,498</u>	<u>15,341,498</u>	<u>0</u>	<u>25,570,075</u>	<u>25,570,075</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	6,174,932	6,174,932	0	6,296,410	6,296,410
TOTAL REVENUES	0	6,174,932	6,174,932	0	6,296,410	6,296,410
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	72,893	72,893	0	72,526	72,526
Employee Benefits	0	23,273	23,273	0	25,502	25,502
Books and Supplies	0	2,159	2,159	0	4,500	4,500
Services, Other Oper. Exps	0	952,479	952,479	0	1,674,300	1,674,300
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,050,804	1,050,804	0	1,776,828	1,776,828
C. EXCESS (DEFICIENCY)	0	5,124,128	5,124,128	0	4,519,582	4,519,582

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Insurance Reserve	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Reserve	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	5,124,128	5,124,128	0	4,519,582	4,519,582
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	12,020,180	12,020,180	0	17,144,309	17,144,309
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	12,020,180	12,020,180	0	17,144,309	17,144,309
Ending Balance, June 30,	<u>0</u>	<u>17,144,309</u>	<u>17,144,309</u>	<u>0</u>	<u>21,663,891</u>	<u>21,663,891</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	27,492,276	27,492,276	0	28,642,642	28,642,642
TOTAL REVENUES	0	27,492,276	27,492,276	0	28,642,642	28,642,642
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	128,477	128,477	0	136,750	136,750
Employee Benefits	0	40,951	40,951	0	46,630	46,630
Books and Supplies	0	1,563	1,563	0	3,400	3,400
Services, Other Oper. Exps	0	27,128,209	27,128,209	0	30,954,410	30,954,410
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	27,299,200	27,299,200	0	31,141,190	31,141,190
C. EXCESS (DEFICIENCY)	0	193,075	193,075	0	(2,498,548)	(2,498,548)

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	193,075	193,075	0	(2,498,548)	(2,498,548)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	7,238,910	7,238,910	0	7,431,985	7,431,985
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	7,238,910	7,238,910	0	7,431,985	7,431,985
Ending Balance, June 30,	<u>0</u>	<u>7,431,985</u>	<u>7,431,985</u>	<u>0</u>	<u>4,933,437</u>	<u>4,933,437</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	30,877	30,877	0	30,157	30,157
TOTAL REVENUES	0	30,877	30,877	0	30,157	30,157
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	3,029	3,029	0	3,307	3,307
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,029	3,029	0	3,307	3,307
C. EXCESS (DEFICIENCY)	0	27,848	27,848	0	26,850	26,850

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -General Fund	0	304,290	304,290	0	0	0
Interfund Transfers In -Workers Comp Fd	0	0	0	0	0	0
Interfund Trfs Out - Prop & Liab.	0	0	0	0	0	0
Interund Trfs Out - General Fund	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	304,290	304,290	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	332,138	332,138	0	26,850	26,850
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	4,767,124	4,767,124	0	5,099,262	5,099,262
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,767,124	4,767,124	0	5,099,262	5,099,262
Ending Balance, June 30,	<u>0</u>	<u>5,099,262</u>	<u>5,099,262</u>	<u>0</u>	<u>5,126,112</u>	<u>5,126,112</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	10,485	10,485	0	3,500	3,500
TOTAL REVENUES	0	10,485	10,485	0	3,500	3,500
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	73,040	73,040	0	72,670	72,670
Employee Benefits	0	23,315	23,315	0	25,301	25,301
Books and Supplies	0	875	875	0	2,100	2,100
Services, Other Oper. Exps	0	1,333,079	1,333,079	0	1,445,700	1,445,700
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
TOTAL EXPENDITURES	0	1,430,309	1,430,309		1,545,771	1,545,771
C. EXCESS (DEFICIENCY)	0	(1,419,824)	(1,419,824)	0	(1,542,271)	(1,542,271)

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

DESCRIPTION	UNAUDITED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	1,500,000	1,500,000	0	1,500,000	1,500,000
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,500,000	1,500,000	0	1,500,000	1,500,000
<u>E. NET INCREASE (DECREASE)</u>	0	80,176	80,176	0	(42,271)	(42,271)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	122,729	122,729	0	202,904	202,904
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	122,729	122,729	0	202,904	202,904
Ending Balance, June 30,	<u>0</u>	<u>202,904</u>	<u>202,904</u>	<u>0</u>	<u>160,633</u>	<u>160,633</u>

X. Appendices
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Appendix A – IUSD Fingertip Facts 14/15
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Irvine Unified School District

Appendix A - Fingertip Facts 2015-16

Number of regular students (ADA) attending district schools	31,487	Number of students entering Kindergarten	2,551
Number of school sites	36	Number of students graduating from the 8 th grade	2,541
Number of elementary schools	22	Number of students graduating from the 12 th grade	2,235
Number of K-8 schools	2		
Number of middle schools	6	Certificated (non-management) full-time equivalent (FTE) positions	1475
Number of high schools, including continuation and independent study	6	Classified (non-management) FTE positions	1051
Number of adult schools	1	Management, supervisor, and confidential FTE positions	223
		Average Classroom Teacher Compensation	\$93,815
Staff Allocations		Average district contribution for employee health and welfare benefits	\$10,143
Kindergarten	31 to 1		
Grades 1-3	30 to 1	Annual number of minutes of student instruction required:	
Grades 4-6	33 to 1	Kindergarten students	36,000
Grades 7-12	30 to 1	Grades 1-3	50,400
		Grades 4-6	54,000
Total General Fund income and sources (in millions)	\$307.6	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$282.6	Grades 9-12	64,800
General Fund revenue per ADA	\$9,768	California State Lottery Income (in millions)	\$6.6
General Fund expenditures per ADA	\$8,975	Lottery income as a percentage of income	2%

Reflects information as of the 2015-16 Unaudited Actuals & the 2016-17 Adopted Budget.

Appendix B – Cycle of Budget Changes
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Appendix B

School District Budgets are Not Static Documents

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

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

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

CYCLE OF BUDGET CHANGES

Early July or August

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

Early August

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

Fall Months

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

Late Summer, Fall, or Winter

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

Early January

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

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

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

March

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

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

Accurate school district budgeting is a never-ending process.



Appendix C – Budget Timelines & Decision Making Tab Placeholder

Appendix C

Budget Timelines and Decisionmaking Points

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

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

Budget Development Calendar

➤ *December*

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

➤ *January*

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

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

➤ *February/March*

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

➤ *April**

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

➤ *May**

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

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

➤ ***June****

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

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

➤ ***July***

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

➤ ***August****

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

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

Budget Monitoring Cycles**➤ *October***

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

➤ *January**

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

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

➤ *March**

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

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

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

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

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

➤ *December**

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

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



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

Over the past 15 years, IUSD has experienced severe budget reductions and augmentations at all levels.

2002-2003

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

2003-2004

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

2004-2005

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

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

2005-2006

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

2006-2007

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Increase clerical and administrative support
- Increase school instructional supplies

2007-2008

- \$12.6 Million
 - Increase classes by an additional 2 students in Grades 4-12
 - Reduce allocations: Asst. Principal, Clerical, LAN admin, Health Clerks; per pupil allocation
 - Eliminate 3rd grade art lessons
 - Reduce Instructional Aide support

2008-2009

- \$16.1 Million
 - Increase class size Grades 1-2 to 24 with flex to 25
 - Increase class size Grade 3 to 25 with flex to 26
 - Increase class size Grade 9 to 25
 - Tier III / Categorical reductions due to increase in flexibility

2009-2010

- \$18.2 Million
 - 4 furlough days
 - Budget freeze
 - Hiring freeze
 - Tier III contributions

2010-2011

- \$19.8 Million
 - 4 furlough days
 - Increase class size Grade 1-3 to 30 with flex to 32
 - Class size reduction Grade 9 – increase class size to average of 32
 - Reduce materials/supplies allocations by 10%
 - Tier III contributions

2011-2012

- \$4.0 Million
 - Budget freeze
 - Tier III contributions

2012-2013

- N/A
 - Prepared for the potential of 7 furlough days
 - Furlough days were not necessary with the passage of Prop 30
 - Tier III contributions

2013-2014

- LCFF
 - \$9.1 Million in additional funding

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

- 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Implicit Price Deflator See Cost-of-Living Adjustment.

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

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

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

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

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

Maintenance Factor See Proposition 98.

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

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

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

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

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

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

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

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

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

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

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

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

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

Senate Bill (SB) 90

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

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

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

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

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

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

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

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

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

Test 1/Test 2/Test 3 See Proposition 98.

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

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

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

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

Appendix F – Other Resources

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Appendix F

Other Resources: Understanding School District Budgets and School Finance

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

State Resources

California Budget Project (CBP)

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

<http://www.cbp.org/>

California Department of Education (CDE)

As the primary administrator for state educational services, the CDE site contains a wealth of information on categorical programs, including the “do’s and don’ts,” application processes, and program delivery.

<http://www.cde.ca.gov/>

California School Boards Association (CSBA)

CSBA is an advocacy organization with school board members from nearly 1,000 school districts and county offices of education statewide.

<http://www.csba.org/>

Ed Source

Independent and impartial, EdSource's non-profit mission is to develop and widely distribute trustworthy information that clarifies complex K-12 school policy & improvement issues.

<http://www.edsource.org/>

Education Data Partnership (Ed-Data)

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

<http://www.ed-data.k12.ca.us/>

Legislative Analyst’s Office (LAO)

The LAO is a nonpartisan organization that gives fiscal and policy advice to the California Legislature. The LAO also provides the public with information about ballot initiatives and propositions in the state.

<http://www.lao.ca.gov/>

School Services of California, Inc. (SSC)**— *Education Resource Information***

SSC's site provides links to education-related agencies (click on "Links") and for statistical education data (click on "Education Resources").

<http://www.sscal.com/>

National Resources**Education Commission of the States (ECS)****— *ECS Education Issues***

ECS issue sites are designed to give you a comprehensive picture of the education issue that interests you from accountability to vouchers.

<http://www.ecs.org/>

National Center for Education Statistics (NCES)**— *NCES Administrator's Page***

NCES is the primary federal entity that collects and analyzes education-related data from the United States and other nations.

<http://www.nces.ed.gov/>

National Education Association (NEA)

NEA Research collects, maintains, and analyzes data on issues and trends affecting the nation's public education systems and their employees.

<http://www.nea.org/>

School Services of California, Inc. (SSC)**— *SSC Portal***

SSC's Portal provides links to national education-related documents (click on "National Resources")

<http://www.sscal.com/>

United States Department of Education

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

<http://www.ed.gov>

