

Irvine Unified School District

ADOPTED BUDGET 2022-23



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Irvine Unified School District

Acknowledgements

With the implementation of the Local Control Funding Formula (LCFF) and the accompanying Local Control Accountability Plan (LCAP), education funding continues to transition. It is no easy task to translate the complicated world of education finance into a document that is comprehensive and understandable. With this in mind, it is important that staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating the 2022-23 budget document.

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 - Penny Larsen, Coordinator, Fiscal Support Services
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2022-23 School Year

Dear Irvine Unified School District Community,

Since Irvine residents voted to unify our school district 50 years ago, the Irvine Unified School District (IUSD) has focused our budget on supporting achievement and preparing students for their futures, with a lens on developing the whole child to meet our student’s diverse needs. Through careful planning and key stakeholder feedback, we continue the District’s long-standing tradition of excellence and pledge to make every penny count.

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

An important tool in helping us align the budget with the District’s goals is the Local Control and Accountability Plan (LCAP), which requires school districts to identify annual goals, take action on those goals, and measure progress on academic achievement, school climate and parent engagement. As a result of this interactive LCAP process, which incorporates key stakeholder feedback, the 2022-23 budget is reflective of our students’ unique needs as we prepare them for college, career and life beyond IUSD. We have also carefully looked ahead to ensure we are being strategic in an effort to sustain quality educational programs and services in an ever-fluctuating state economy.

IUSD will continue to protect the public’s investment in our students and the many dedicated administrators, teachers and staff, who are working to prepare our children for a bright future. We are committed to maximizing resources, putting revenue toward results and making decisions based on what is best for our more than 36,000 students. The data and information in this book provide a clear roadmap for fulfilling IUSD’s vision.

Sincerely,

A handwritten signature in black ink, appearing to read 'Terry L. Walker'.

Terry L. Walker
Superintendent of Schools
Irvine Unified School District

BOARD OF EDUCATION

PAUL BOKOTA / LAUREN BROOKS / IRA GLASKY / SHARON WALLIN / CYRIL YU

TERRY L. WALKER, *Superintendent of Schools*

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

Table of Contents
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2022-23 Adopted Budget Table of Contents

Strategic Initiatives	I
State Budget	II
IUSD General Fund Budget	III
Program Trends	IV
IUSD Underfunded Programs	V
Facilities Planning	VI
School Allocations and Budgets	VII
Multi-Year Projections	VIII
Other Funds	IX
Appendices	X
<i>Appendix A – IUSD Fingertip Facts 21/22</i>	<i>A</i>
<i>Appendix B – Cycle of Budget Changes</i>	<i>B</i>
<i>Appendix C – Budget Timelines & Decision Making</i>	<i>C</i>
<i>Appendix D – Historical Perspective on Budget Reductions and Augmentation</i>	<i>D</i>
<i>Appendix E – Glossary of Common School Finance Terms</i>	<i>E</i>
<i>Appendix F – Other Resources</i>	<i>F</i>

Reflects information as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.

I. Strategic Initiatives

"A vision for the Irvine Unified School District"

IUSD STRATEGIC INITIATIVES

2019-2024

Prepare Students

1

2

Professional Staff

Strategic Alliances

3

4

Enhance Learning

Maximize Budget

5

6

Leverage Technology



**IRVINE UNIFIED
SCHOOL DISTRICT**

Revised October 2019





ABOUT IUSD

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

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



VISION, MISSION, AND VALUES

OUR VISION

WHERE WE'RE GOING

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

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

OUR MISSION

HOW WE'LL GET THERE

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

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

OUR VALUES

WHAT WE BELIEVE

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

- Integrity
- Collaboration
- Learning
- Empowerment
- Trustworthiness

OUR STRATEGIC INITIATIVES

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

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

Strategy 1 - Support the learning of essential content standards in a context of application.

Strategy 2 - Improve student performance by aligning academic standards, social and emotional support, health and wellness resources and behavioral expectations.

Strategy 3 - Embrace instructional practices that cultivate the essential capacities in students and staff.

Strategy 4 - Utilize Professional Learning Communities (PLCs) as a proven vehicle to support instruction to increase student learning (iusd.org/PLCs).

Strategy 5 - Utilize the Learning Cycle: To clarify learning outcomes, to elicit and analyze evidence of learning outcomes, to adjust instruction to meet the needs of each student and to evaluate our impact on student learning.

Strategy 6 - Create learning environments that encourage intellectual risk.



THE LEARNING CYCLE

2. We shall optimize our comprehensive human resources system to select, develop and retain a professional staff that can create, implement and maintain the highest quality educational experience for all students.

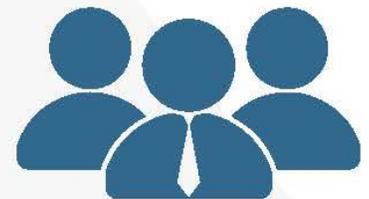
Based upon our belief that people are our most valuable resource, we are committed to attracting, developing, supporting and retaining employees who understand and embrace our vision and values. The bulk/majority of our fiscal resources are spent on the people who comprise our organization and deliver services to students. It is therefore imperative that we leverage and empower personnel as they develop essential capacities to support students.

Strategy 1 - Recruit, support and retain extraordinary professionals and leaders for all schools, departments and programs (iusd.org/human-resources).

Strategy 2 - Establish and maintain an inclusive and respectful professional culture that supports our vision and values through collaboration, communication and innovative practices.

Strategy 3 - Design and implement professional growth opportunities to build capacity, cultivate collaboration and efficiency to maximize the collective talents and efficacy of our employees.

Strategy 4 - Implement practices, systems and processes that leverage resources to enhance the capacity of staff to support student learning (iusd.org/induction-program).



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

In this age of information and technology, in which people are more connected than ever before, with 24/7 access to information from a variety of sources, it is crucial for IUSD to have a strong, yet personal, proactive communications strategy that incorporates robust internal and external outreach. Quality communications and a service orientation with our community, parents, staff, business and civic leaders must be a high priority in order to develop support for our schools and programs and to effectively communicate the District's vision (iusd.org/our-district/mission-vision). A citizenry, well informed about our challenges, successes, needs and issues, requires a plan that utilizes a wide range of communication tools and strategies, as well as messages that are clear, consistent and easily accessible.

- Strategy 1** - Communication with, and outreach to, IUSD stakeholders including parents and students is a District priority. Create a comprehensive and evolving approach to communication, utilizing new strategies in order to share IUSD's vision and values with our many stakeholders, engage our community in a productive dialogue and establish a culture of trust and loyalty (iusd.org/news-center).
- Strategy 2** - Expand within the organization the entrepreneurial skills, creativity and passion for reaching out to various publics and drawing on their unique capacities.
- Strategy 3** - Sustain and enhance synergistic coalitions with organizations such as PTA, IPSF, employee organizations, the City of Irvine, the Chamber of Commerce, service clubs, other school districts, institutions of higher learning and state and national organizations in pursuit of common goals.
- Strategy 4** - Legislative action is critical to the District's success. The District will ensure stakeholders are well informed about the District's needs and what the District is advocating to policymakers regarding (iusd.org/legislative-priorities).



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

As the local community and the State of California continue to redefine expectations for students, and consistent with the District's vision, it is important to provide our students and teachers the very best facilities public education can afford. Well-maintained, energy-efficient facilities, which provide for adequate space and technology for curriculum-related activities, will help our students achieve their maximum potentials during their years of instruction. Future facilities should be designed and constructed to accommodate known and anticipated future needs. Existing facilities must be continuously assessed to address their specific needs in a timely fashion. Support functions need to be evaluated to achieve maximum service potential for each facility.

- Strategy 1** - Align funding from voter approved initiatives as well as Community Facilities Districts (CFDs) to enhance and modernize existing facilities and ensure equitable, current and effective learning environments (iusd.org/measure-e).
- Strategy 2** - Reevaluate the facilities master plan and develop and implement a planning process that recommends modifications to the facilities master plan that ensures the plan continues to incorporate current and future needs (iusd.org/facilities-master-plan).
- Strategy 3** - Maintain a system of facilities support focused on sustainable energy solutions that provide efficient, effective and predictive maintenance (iusd.org/maintenance-and-operations).
- Strategy 4** - Continuously improve comprehensive school design processes including educational specifications, safety, technology and other instructional and community needs (iusd.org/safetyresources).



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

The identification and maximization of revenues is an important part of the District's budget process. Additionally, an effective and balanced spending plan is needed to accomplish the priorities identified in the District's vision, goals and objectives. The dedication of resources toward current initiatives is essential. This includes an in-depth analysis of the existing budget as well as the development of a long-range plan to ensure that resources are available when needed. The spending plan should promote equity and adapt to the District's educational needs (iusd.org/fiscal-services).

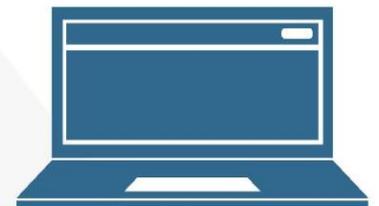
- Strategy 1** - Explore opportunities and support legislation to maximize adequacy and enhance funding opportunities, including alternate sources of funds as well as grants that align with our goals and objectives (iusd.org/legislative-priorities).
- Strategy 2** - Manage and maximize limited resources wisely and provide financial reports that are accessible and understandable (iusd.org/lcap).
- Strategy 3** - Ensure the District budget, aligns with the District's vision and goals as well as instructional initiatives.
- Strategy 4** - Evaluate and allocate funding to schools and programs based on identified needs.



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

Technology is a transformative tool that can elevate student learning and leverage a teacher's ability to enhance the educational process. Technology allows us to personalize learning, expand opportunities, and promote creativity. By doing so, students have access to relevant, rigorous and engaging material and interactions. Technology will help the District meet the challenges of growing enrollment, rising expectations and recurrent economic uncertainties. We will use technology to connect our staff, students and community to our vision and goals as we strive to provide the highest quality educational experience we can envision (iusd.org/technology).

- Strategy 1** - Empower students and enhance learning through engaging activities, real-world problem solving, creative expression, and personalized experiences.
- Strategy 2** - Build organizational capacity and support teachers to provide exceptional, student-centered instruction (iusd.org/tech-spotlight).
- Strategy 3** - Connect and collaborate with staff, students, parents and community partners to help our students succeed.
- Strategy 4** - Provide a robust technology infrastructure, outstanding service, and proactive planning to foster innovation and ensure equity (iusd.org/connected).
- Strategy 5** - Leverage data to continually review and refine our practices.



OUR CORE VALUES

LIVED INDIVIDUALLY - EXHIBITED ORGANIZATIONALLY

INTEGRITY

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

COLLABORATION

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

LEARNING

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

EMPOWERMENT

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

TRUSTWORTHINESS

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



IRVINE UNIFIED SCHOOL DISTRICT

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

BOARD OF EDUCATION

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JOHN FOGARTY, *Assistant Superintendent, Business Services* / BRIANNE FORD, *Chief Technology Officer*
EAMONN O'DONOVAN, *Assistant Superintendent, Human Resources* / CASSIE PARHAM, *Assistant Superintendent, Education Services*

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

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II. State Budget
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State Budget

Irvine Unified School District (IUSD) 2022-23 Budget Development Process

Throughout the year, IUSD updates financial projections, and develops budgets and multiyear projections based on the release of the Governor's State Budget proposals. This process typically begins in January with the release of the Governor's initial budget proposal and is modified with the release of the Governor's May Revise proposal and the Final State Adopted Budget. Summarized below are highlights of the Governor's various 2022-23 State Budget proposals with the corresponding financial impacts to IUSD's budget development throughout the year.

Governor's January 2022-23 Budget Proposal

On January 10, 2022 the Governor released the initial 2022-23 State Budget proposal. In recognition of the State's economic resiliency which resulted in tax collections significantly outpacing projections in 2020-21 and 2021-22, the Governor's January 2022-23 State Budget proposal allocated \$102 billion in Proposition 98 funding, representing an increase of approximately \$8.2 billion from the final 2021-22 State Budget. Proposition 98 directs the minimum funding guarantee for K-12 and community colleges.

Local Control Funding Formula (LCFF):

The Local Control Funding Formula (LCFF) represents approximately 95% of the Unrestricted General Fund operating revenue for school districts state-wide. The Governor's January proposal provided approximately \$3.3 billion in ongoing Proposition 98 funding to fully fund the estimated statutory Cost-of-Living Adjustment (COLA) of 5.33% in 2022-23. The year-over-year increase for IUSD was approximately \$512 per Average Daily Attendance (ADA) or approximately \$18.3 million. This increase is available to offset ongoing increases in expenses for pension costs, special education growth, step and column, and growth.

Under existing law, school districts are funded through the LCFF based on the greater of the current year or prior year ADA. Due to the pandemic, this provision was waived for the current year and districts were allowed to use 2019-20 ADA for funding purposes. As the pandemic has continued, districts throughout the State have continued to experience declines in enrollment over the past two years. In addition, districts are experiencing vastly lower ADA capture rates which measures the ADA calculated compared to enrollment. In recognition, the Governor's January proposal provided \$1.2 billion in ongoing funding to amend the LCFF calculation to include funding based on a district's current year, prior year, or the average of three prior years' ADA.

Special Education Funding Augmentation:

Emphasizing that Special Education remains one of the Governor's top priorities, the Governor's proposal included \$500 million in ongoing funding to support the Special Education base funding model. In addition, Special Education will receive the 5.33% COLA. However, along with this funding the Governor's proposal included several policy changes relative to Special Education.



State Budget

Transitional Kindergarten (TK):

The 2022-23 Proposition 98 guarantee will be funded under Test 1 which allocates 38.02% of the State's General Fund revenue to Proposition 98. The Governor's proposal re-benched the Test 1 percentage to 38.4% to provide ongoing funding of approximately \$640 million to fund the expansion of TK eligibility to all children turning five-years-old between September 2 and February 2. In addition, the Budget included \$383 million to add one certificated or classified staff person to every TK class to reduce student-to-adult ratios.

Early Literacy:

The Governor's proposal included a series of one-time funding grants focused on evidence-based practices that significantly improve literacy. \$500 million was allocated to train and hire literacy coaches and reading specialists at high needs schools (undefined). \$200 million was allocated to establish a grant program to enable local educational agencies to create or expand multi-lingual school or classroom libraries.

Expanded Learning Opportunities Program:

The 2021-22 State Budget included \$1 billion in ongoing funds for the Expanded Learning Opportunities Program. The Governor's 2022-23 proposal included an additional allocation of \$3.4 billion for a total of \$4.4 billion in ongoing funding allocated to the Expanded Learning Opportunities Program. The intent of the program is to provide opportunities to address and prevent student learning challenges, provide expanded learning time and summer/intersessional enrichment programs for students to support working parents and families. These funds are targeted to students in low income communities and are thus funded based on a district's supplemental LCFF percentage. The program calls for nine hours of developmentally appropriate academics and enrichment activities per instructional day and for six weeks each summer.

Universal School Meals:

The Governor's proposal included \$596 million to fund universal access to subsidized school meals. Beginning in 2022-23, all public schools will be required to provide two free meals per day to any student who requests a meal, regardless of income eligibility. The State is essentially maintaining the program currently in place funded through federal stimulus funds. In addition, the Budget proposed \$450 million in one-time funding to upgrade school kitchen infrastructure and equipment.

School Facilities Funding:

The Governor's proposal authorizes the remaining \$1.4 billion in bonds from Proposition 51. In addition, and in recognition that Proposition 51 bonds will be exhausted, the Governor's proposal included \$1.3 billion in one-time General Fund dollars in 2022-23 and \$925 million in one-time General Fund dollars in 2023-24 to support new construction and modernization projects through the School Facility Program.

State Budget



Reserve Cap:

Senate Bill (SB) 751 (Chapter 674, Statutes of 2017) set the threshold for triggering the cap on district reserves and limits of how much school districts can maintain in their local reserves. Essentially, when certain criteria are met at the state level, school districts throughout the State are limited to a 10% reserve. The criteria have been met so this provision will be in effect in the 2022-23 school year.

Pension Relief:

While we had hoped for some further relief in pension contributions given the abundance of resources available, the Governor's proposal contains no funding to buy down long-term pension liabilities thus, no relief is provided in the Governor's proposal.



State Budget

2022-23 Governor's May Revise Proposal

The Governor released the May Revision to the State's 2022-23 Budget proposal on May 13, 2022. Citing the significant improvement in statewide revenues, the Proposition 98 minimum guarantee increased cumulatively by approximately \$19.6 billion in 2020-21, 2021-22 and 2022-23 from what was forecast in the Governor's January Budget proposal.

Local Control Funding Formula (LCFF):

In recognition of significant inflation, the May Revision included a statutory Cost-of-Living-Adjustment (COLA) of 6.56% which represented an increase of approximately 1.23% from what the Governor had estimated in his January Budget proposal.

The May Revise provided resources to fully fund the estimated statutory COLA for 2022-23 of 6.56%. In addition, the May Revise included an allocation augmentation to the LCFF base funding of \$2.1 billion. The statutory COLA along with the funding augmentation provided an ongoing increase to the LCFF base funding of approximately 9.85%.

The year-over-year increase for IUSD was estimated at approximately \$916 per Average Daily Attendance (ADA) or approximately \$32 million. After factoring in ongoing increases in expenses for pension costs, growth, and step and column, the COLA and funding augmentation were forecast to yield approximately \$23 million in ongoing available funding for allocation.

Change in LCFF ADA Funding:

Under existing law, school districts are funded through the LCFF based on the greater of the current year or prior year ADA. Due to the pandemic, this provision was waived for the current year and districts were allowed to use 2019-20 ADA for funding purposes. As the pandemic has continued, districts throughout the State have continued to experience declines in enrollment over the past two years. In addition, districts are experiencing vastly lower ADA capture rates which measure the ADA calculated compared to enrollment.

In recognition, the Governor's proposal provided \$3.3 billion in ongoing funding to amend the LCFF calculation. Under provisions in the May Revise, which differ from the Governor's January proposal, districts will be allowed to utilize their pre-COVID ADA capture rate and modify their 2021-22 ADA based on the 2021-22 enrollment. In addition, districts will be allowed to include funding based on a district's current year, prior year, or the average of three prior years' ADA. Allowing Districts to use pre-COVID ADA capture rates will assist significantly in districts who have experienced very high absenteeism due to COVID. This will likely not impact IUSD in 2022-23 as we are not forecasting a decline in District enrollment.

State Budget



Discretionary Block Grant:

While funds are not specifically allocated for pension relief, the May Revise included \$8 billion in one-time discretionary funds allocated on a per-pupil basis. In the Governor's budget summary regarding these funds it states: "Local education agencies have indicated that increasing operational costs, including increasing pension contribution costs, are challenging their operational capacities".

Similar language was included in support of the \$2.1 billion augmentation to the LCFF base funding. The Administration asserts that it has responded to the education community regarding the increased pension costs with these two initiatives, one ongoing and one one-time. The Discretionary Block Grant is forecast to yield approximately \$1,350 per ADA. For IUSD this represents approximately \$47.3 million.

Special Education Funding:

While Special Education was not called out specifically in the Governor's May Revise, the January proposal included \$500 million in ongoing funding to support the Special Education base funding model and support the 5.33% COLA. It is anticipated that Special Education funding will also receive additional funding to support the 6.56% COLA.

Transitional Kindergarten (TK):

The 2022-23 Proposition 98 guarantee will be funded under Test 1 which allocates 38.02% of the State's General Fund revenue to Proposition 98. The Governor's May Revise proposal re-benched the Test 1 percentage to 38.3% to provide ongoing funding of approximately \$614 million to fund the expansion of TK eligibility to all children turning five-years-old between September 2 and February 2. This is actually a slight reduction from the Governor's January proposal.

Expanded Learning Opportunities Program:

The 2021-22 State Budget included \$1 billion in ongoing funds for the Expanded Learning Opportunities Program. The Governor's 2022-23 January Budget proposal included an additional allocation of \$3.4 billion and the May Revise includes an additional \$400 million for a total of \$4.8 billion in ongoing funding allocated to the Expanded Learning Opportunities Program. The intent of the program is to provide opportunities to address and prevent student learning challenges, provide expanded learning time and summer/intersessional enrichment programs for students to support working parents and families. These funds are targeted to students in low income communities and are thus funded based on a district's supplemental LCFF percentage. The program calls for nine hours of developmentally appropriate academics and enrichment activities per instructional day for six weeks each summer.

Universal School Meals:

The Governor's January Budget proposal included \$596 million to fund universal access to subsidized school meals. The May Revise included an additional \$611.8 million in ongoing funding to maintain state reimbursement rates. Beginning in 2022-23, all public schools will be required to provide two free meals per day to any student who requests a meal, regardless of income eligibility. The State is



State Budget

essentially maintaining the program in place, currently funded through federal stimulus funds. In addition, the May Revise maintained \$450 million in one-time funding to upgrade school kitchen infrastructure and equipment.

School Facilities Funding:

The Governor's January Budget proposal authorized the remaining \$1.4 billion in bonds from Proposition 51. In addition, and in recognition that Proposition 51 bonds will be exhausted to support new construction and modernization projects through the School Facility Program, the May Revise has increased this allocation by approximately \$1.8 billion, now allocating \$2.2 billion in 2022-23, \$1.2 billion in 2023-24 and \$625 million in 2024-25.

Reserve Cap:

Senate Bill (SB) 751 (Chapter 674, Statutes of 2017) set the threshold for triggering the cap on district reserves and limits of how much school districts can maintain in their local reserves. Essentially, when certain criteria are met at the state level, school districts throughout the State are limited to a 10% reserve. The criteria have been met so this provision will be in effect in the 2022-23 school year. We do not anticipate that this will be an issue for IUSD.

State Budget



Final Enacted 2022-23 State Budget

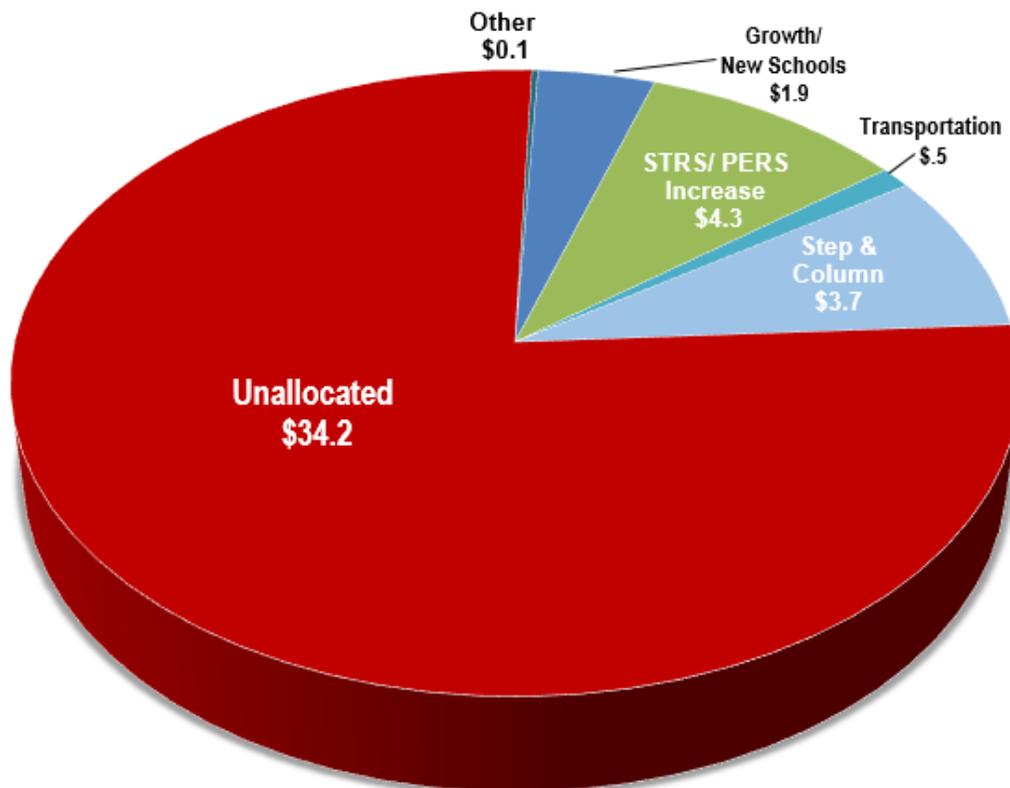
On June 27, 2022 Governor Newsom approved the final 2022-23 State budget with significant funding improvements and changes from the May Revision impacting K-12 education.

Local Control Funding Formula (LCFF):

The Final State Budget provides resources to fully fund the statutory Cost-of-Living-Adjustment (COLA) of 6.56% and includes an allocation augmentation to the LCFF base funding of 6.28%. Cumulatively this provides an ongoing increase to the LCFF base of 12.84%, significantly greater than the 9.85% increase proposed in the May Revision.

The year-over-year increase for IUSD is approximately \$1,227 per Average Daily Attendance (ADA) or approximately \$44.7 million and represents an ongoing increase of approximately \$11.8 million from the May Revision and what was included in the District's 2022-23 Budget. After factoring in ongoing increases in expenses for pension costs, growth, and step and column, the COLA and funding augmentation are forecast to yield approximately \$34.2 million in ongoing available funding for allocation. The chart below illustrates the utilization of additional unrestricted funding.

Utilization of Ongoing \$44.7 million increase in Unrestricted Available Resources from LCFF





State Budget

Other Significant Changes from May Revision

Discretionary Block Grant:

The Governor's May Revision included \$8 billion in one-time discretionary funds allocated on a per-pupil basis. In addition, the Legislative Budget proposal included \$8.5 billion in one-time discretionary funds allocated on a per-pupil basis. As there appeared to be some level of agreement, it is somewhat surprising that the Final 2022-23 State Budget replaces both the Governor's and the Legislature's proposal with an \$11.5 billion one-time funding allocation split between two large block grants.

Learning Recovery Emergency Block Grant:

The Final State Budget includes an \$8 billion one-time allocation for a Learning Recovery Emergency Block Grant. In contrast to the Governor's original proposal, the funds are not allocated equitably on a per-pupil basis and are restricted for specific purposes. The funding will be distributed based on a district's Unduplicated Pupil Count population (Disadvantaged Student Population) with expenditures restricted for purposes associated with increasing instructional time, decreasing or stabilizing staff-to-pupil ratios, closing learning gaps through tutoring, early intervention, student support services including mental health and more. All funds must be spent by 2027-28. Based on the funding allocation it is currently estimated that IUSD will receive approximately \$26 million.

The Arts, Music and Instructional Materials Discretionary Block Grant:

This Grant appears to be more aligned with the Governor's original proposal however, is also not completely discretionary. The Arts, Music and Instructional Materials Discretionary Block Grant provides approximately \$3.5 billion in one-time funding and is allocated equally amongst districts statewide on a per-pupil basis. The funds appear to be rather flexible, while encouraging the use of the funds for specified purposes, the funds may also be used for operational costs, including but not limited to retirement and health care costs. All funds must be spent by 2025-26. It is anticipated that the allocation for this grant will provide approximately \$600 per ADA with IUSD projected to receive approximately \$23 million.

Home-to-School Transportation Funding (HTST):

The Final State Budget includes a new HTST ongoing funding source intended to permanently expand the LCFF HTST add-on. In addition, there is no mandate to offer HTST in the Final State Budget. For IUSD this is anticipated to generate approximately \$2 million in additional ongoing funding to support HTST.

Irvine Unified School District Budget



Irvine Unified School District 2022-23 Budget

Due to timing related to the release of the Final 2022-23 State Adopted Budget, IUSD developed the Final 2022-23 Budget based on the Governor's May Revised 2022-23 State Budget proposal. The District subsequently provided a 45-Day public budget revision on August 16, 2022 illustrating the material changes to the District's budget resulting from the Final 2022-23 State Budget.

IUSD will update the budget throughout the year to reflect changes approved in the 2022-23 Final State Adopted Budget. In addition, IUSD utilized guidance provided by the Orange County Department of Education (OCDE), School Services of California (SSC), the California Association of School Business Officials (CASBO) and a variety of other sources during the budget development process.

IUSD's Adopted Budget reflects:

Revenues:

- Growth of 123 students
- Local Control Funding Formula (LCFF) – \$32.9 million ongoing increase
- Property Tax Growth of approximately 4%
- Education Partnership Fund (EPF) allocations
- Irvine Public School Foundation (IPSF)/City of Irvine matching funds
- Bren Foundation contributions - \$2 million
- Recreation Improvement Maintenance District (RIMD) income - \$6.9 million

Expenses:

- Employee compensation increases associated with step/column movements
- Added staff to support enrollment growth and the opening of Solis Park School
- Zero increase for health insurance district contributions
- \$4.3 million increase to support pension cost increases

Note: IUSD's 2022-23 Adopted Budget will be revised to incorporate significant changes from the Final 2022-23 State Budget with the First Interim Budget Adoption in December 2022.

III. IUSD General Fund Budget
tab placeholder

General Fund Unrestricted Revenues, 2022-23



95% of the District's unrestricted revenues are generated from LCFF Sources which include local property taxes.

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

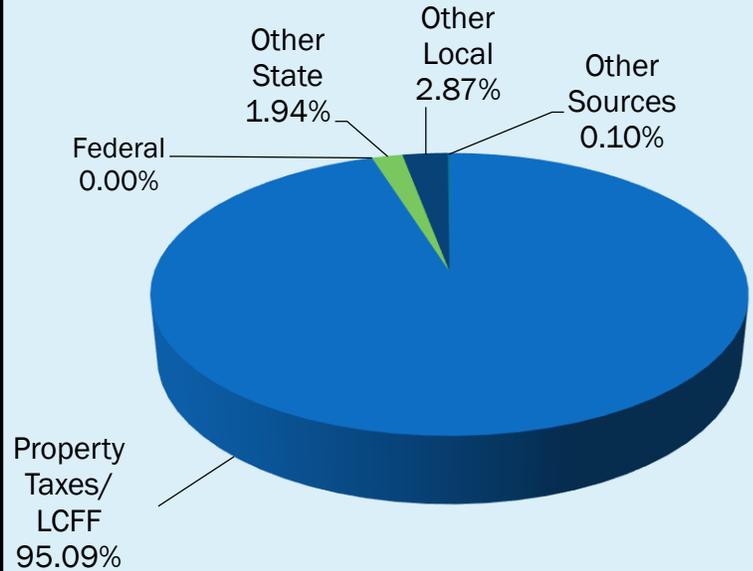
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery and State Special Education Funding. Many of the old state categorical programs such as Economic Impact Aid were eliminated; funding amounts are now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

The 2022-23 unrestricted revenues are projected to make up 76% 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 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.

General Fund Unrestricted Revenues



General Fund Unrestricted Sources (In Millions)

Property Taxes / Local Control Funding Formula	\$ 371.7
Federal	\$ 0.0
Other State	\$ 7.6
Other Local	\$ 11.2
Other Sources	\$ 0.4
Total Revenues	\$ 390.9
Beginning Balance	\$ 48.2
Total Unrestricted General Fund	\$ 439.1



General Fund Unrestricted Expenditures, 2022-23

It takes people to teach students and 90% of the District's 2022-23 unrestricted expenditures are committed to the employees of the District.

Most of the expenditures of the District are to pay for District employees' salaries and benefits. It takes people to teach students, and in Irvine Unified School District, 90% of the District's budgeted unrestricted expenditures are for the services of District employees.

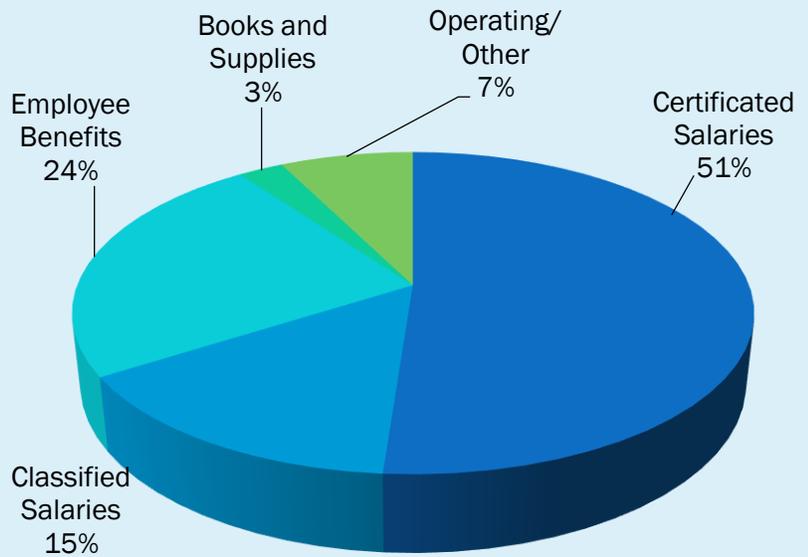
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

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

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

Reflects information as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)

Certificated Salaries	\$ 154.1
Classified Salaries	\$ 44.7
Employee Benefits	\$ 72.2
Books and Supplies	\$ 7.6
Operating/Other	\$ 22.5
Total Expenditures	\$301.1
Other Uses	\$ 71.0
Ending Balance	\$ 67.0
Total Unrestricted General Fund	\$439.1

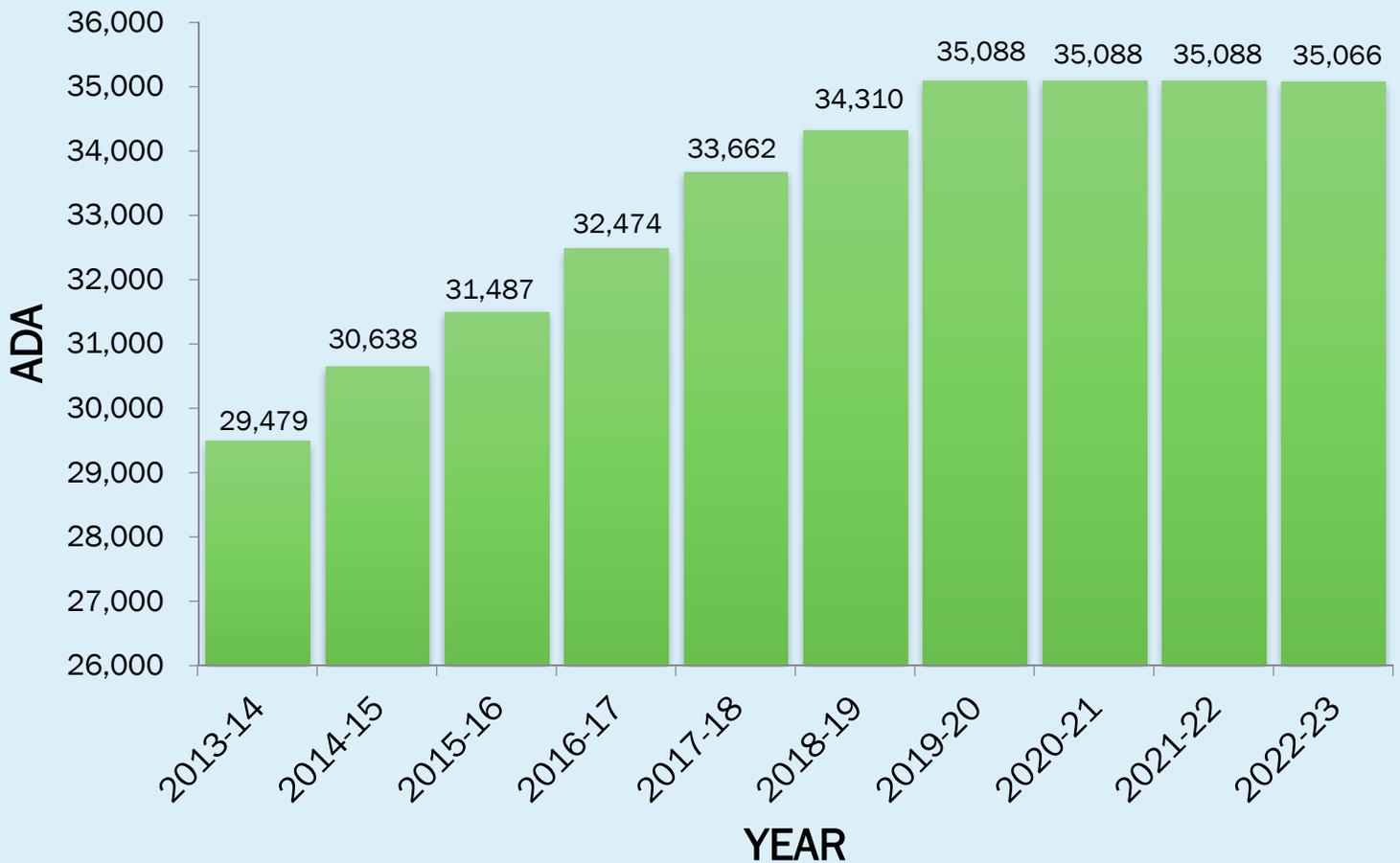
Attendance History & Projections, 2022-23



Irvine Unified School District (District) projects growth of 514 ADA (Average Daily Attendance) for 2022-23. The total 2022-23 projected ADA is 35,066. Due to the pandemic, all districts were funded in 2020-21 and 2021-22 at 2019-20 levels. In 2021-22 districts experienced higher than normal absenteeism rates, in part because of strict quarantine requirements. Irvine expects growth in overall enrollment in 2022-23 as well as improved absenteeism rates. The District also projects moderate growth for the next three years.

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

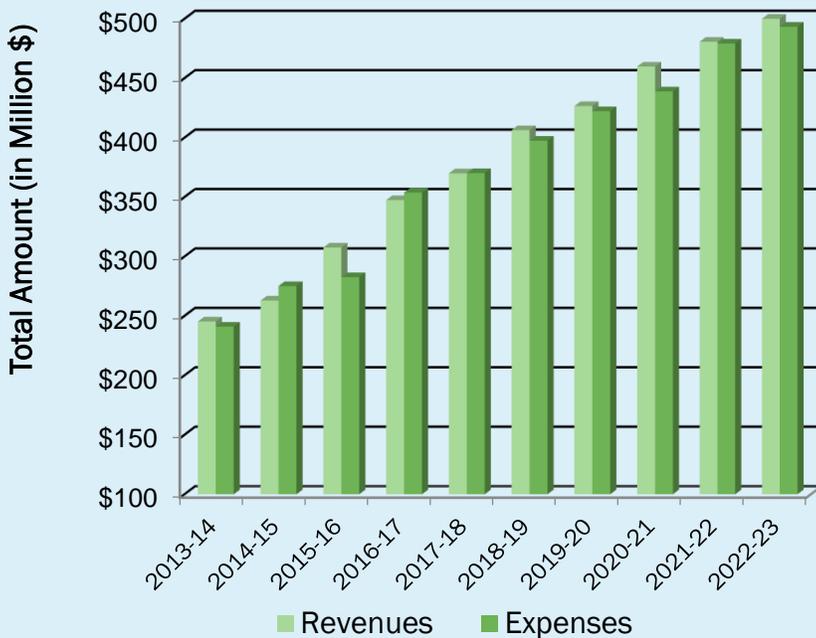
Reflects funded ADA as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.



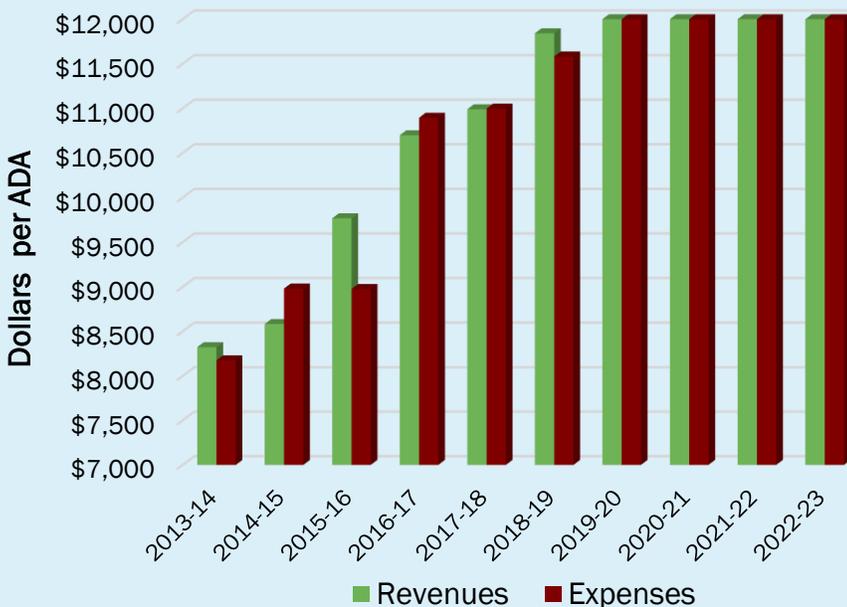


General Fund Revenues and Expenses, 2013-14 to 2022-23

Revenues & Expenses, 2013-14 to 2022-23



Revenues & Expenses per ADA, 2013-14 to 2022-23



IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2022-23.

The 2022-23 Adopted Budget (which is based on the Governor's May Revise) includes revenues based on the Local Control Funding Formula (LCFF). For 2022-23, this amount was estimated to generate an increase of \$32.8 million in revenues with a projected Cost-of-Living Adjustment (COLA) of 6.56% as well as an augmentation of 3.29%. The projections show that the Irvine Unified School District will continue to be a LCFF funded district and not considered a basic aid district.

The Governor's subsequent Final Adopted Budget provided a Statutory COLA of 6.56% as well as an augmentation of 6.7% for a total increase of 13.26%.

Expenditure growth occurs each year due to cost increases in consumables, contracts, utilities, etc. Step and column, or movement on the salary schedule, and corresponding benefit costs are also additional costs. Expenditures associated with increased enrollment figures and the opening of Solis Park School have also been included in the Adopted Budget.

Reflects information as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.

District Revenues & Net Ending Balance, 2013-14 to 2022-23



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

Revenues that have not been expended during a budget year are carried over for expenditure in subsequent years and are identified as the District's "Net Ending Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Balance" of one year becomes the "Net Beginning Balance" of the subsequent year.

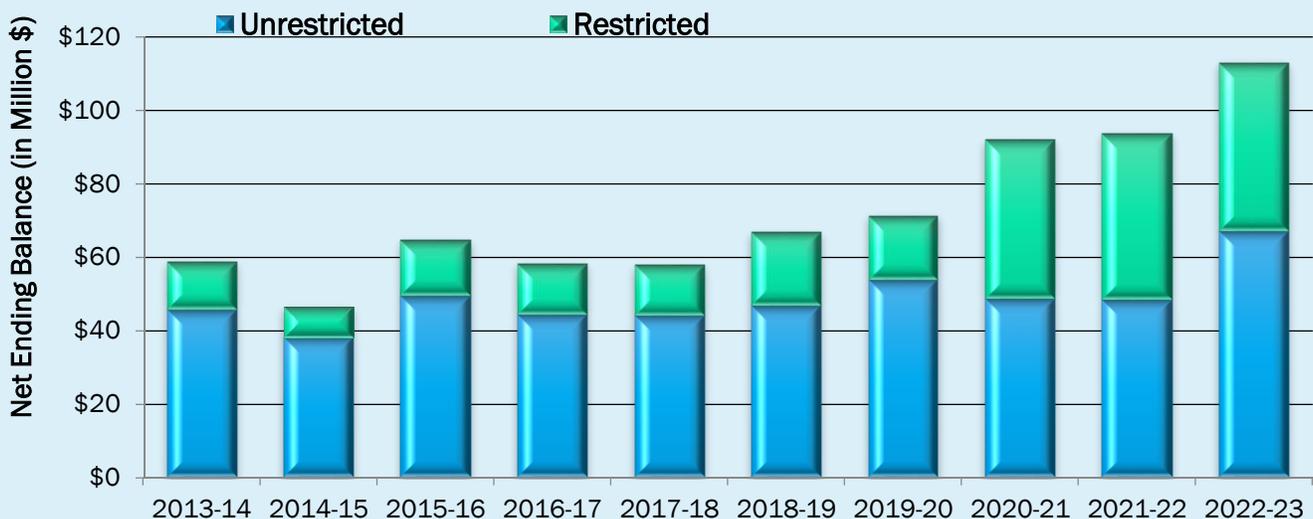
Included within the projected "Net Ending Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic

Uncertainties" for the Irvine Unified School District is 2% of the total General Fund expenditures for 2022-23. The requirement dropped from 3% in 2013-14 to 2% as the District's ADA reached more than 30,000. Many districts have reserves that are higher than the minimum state balances due to significant fluctuations in public education revenues.

Also included in the "Net Ending Balance" are carryover balances that originated from sources that can only be used for specific purposes. These revenues are called "restricted" and can only be expended for the purposes determined by the grantor. The balances in these accounts carry the same restrictions as the originating income. Thus, a "Net Ending Balance" is reflected with two types of accounts—those that are "restricted" and can be used for selected purposes only, and those that are "unrestricted" and can be expended by decisions of the local agency.

Reflects information as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.



**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2022-23 Budget**

Description	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenues:					
ADA	35,088	34,552	35,066	35,431	35,808
COLA	0.00%	5.07%	9.85%	5.38%	4.02%
Lottery - unrestricted	\$170.00	\$176.94	\$163.00	\$163.00	\$163.00
Lottery - restricted	\$74.00	\$81.94	\$65.00	\$65.00	\$65.00
Bren Donation	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
IPSF Donation - Class Size Support	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
RIMD Revenues	\$6,383,791	\$6,540,790	\$6,904,709	\$7,180,897	\$7,468,133
Expenditures:					
Certificated Step and Column	2.00%	2.00%	2.00%	2.00%	2.00%
Classified Step and Column	2.00%	2.00%	2.00%	2.00%	2.00%
Salary Increases (On-going)	0.00%	2.90%	TBD	TBD	TBD
Health Insurance Contribution	\$11,015	\$11,600	\$11,600	\$11,600	\$11,600
Average New Teacher Salary/Benefit	\$90,574	\$96,626	\$99,907	\$101,673	\$103,474
PERS Rate	20.70%	22.91%	25.37%	25.20%	24.60%
STRS Rate	16.15%	16.92%	19.10%	19.10%	19.10%
Utility Increases	4.00%	4.00%	4.00%	4.00%	4.00%
Deferred Maintenance Match	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Special Ed Underfunding (excludes transportation)	\$45,035,966	\$44,644,874	\$49,559,810	\$51,161,495	\$52,021,068
District Retiree Health Contribution	\$1,546,506	\$1,551,027	\$1,554,048	\$1,554,048	\$1,554,048
District 2% Reserve	\$8,778,000	\$9,585,000	\$9,873,000	\$9,236,532	\$9,308,904

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	338,947,604	0	338,947,604	371,725,019	4,700,000	376,425,019
Federal Revenues	1,181,700	15,790,223	16,971,923	0	38,750,982	38,750,982
Other State Revenues	7,836,846	82,186,892	90,023,738	7,545,778	67,715,156	75,260,934
Other Local Revenue	9,586,047	23,801,539	33,387,585	11,186,247	10,958,742	22,144,989
TOTAL REVENUES	357,552,196	121,778,654	479,330,850	390,457,044	122,124,880	512,581,924
B. EXPENDITURES						
Certificated Salaries	153,195,852	54,199,134	207,394,986	154,081,016	53,113,917	207,194,933
Classified Salaries	40,797,113	32,712,908	73,510,021	44,666,343	33,817,848	78,484,191
Employee Benefits	65,342,038	51,312,561	116,654,599	72,221,823	53,375,699	125,597,522
Books and Supplies	8,566,735	11,733,859	20,300,594	7,583,764	26,264,409	33,848,173
Services, Other Oper. Exps	20,720,675	20,067,261	40,787,936	23,293,827	14,096,744	37,390,571
Capital Outlay	173,596	602,817	776,414	120,000	2,100,000	2,220,000
Other Outgo	1,526,450	827,562	2,354,013	1,848,000	1,400,000	3,248,000
Direct Support/Indirect Costs	(2,564,379)	2,355,209	(209,170)	(2,750,345)	2,530,198	(220,147)
TOTAL EXPENDITURES	287,758,080	173,811,312	461,569,393	301,064,428	186,698,815	487,763,243
C. EXCESS (DEFICIENCY)	69,794,116	(52,032,659)	17,761,457	89,392,616	(64,573,935)	24,818,681

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	1,250,000	0	1,250,000	250,000	0	250,000
Interfund Trfs Out	(6,581,240)	(11,061,966)	(17,643,206)	(3,100,000)	(2,750,000)	(5,850,000)
Other Sources	127,073	0	127,073	127,073	0	127,073
Other Uses	0	0	0	0	0	0
Contributions	(64,958,209)	64,958,209	0	(67,855,052)	67,855,052	0
Total Other Sources/Uses	(70,162,376)	53,896,243	(16,266,133)	(70,577,979)	65,105,052	(5,472,927)
E. NET INCREASE (DECREASE)	(368,260)	1,863,584	1,495,324	18,814,637	531,117	19,345,754
F. FUND BALANCE						
Beginning Balance, July 1,	48,534,125	43,349,361	91,883,486	48,165,865	45,212,946	93,378,810
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	48,534,125	43,349,361	91,883,486	48,165,865	45,212,946	93,378,810
Ending Balance, June 30,	<u>48,165,865</u>	<u>45,212,946</u>	<u>93,378,810</u>	<u>66,980,502</u>	<u>45,744,063</u>	<u>112,724,564</u>
Components of Ending Fund Balance						
Revolving Cash	150,000		150,000	150,000		150,000
Stores	228,078		228,078	200,000		200,000
Prepaid Expenditures	389,531	0	389,531			
Board Assigned						
Economic Uncertainties	9,585,000		9,585,000	9,873,000		9,873,000
%	2%		2%	2%		2%
Restricted Program Carrover	0	45,212,946	45,212,946	0	45,744,063	45,744,063
Contingency Reserve	5,000,000		5,000,000	5,000,000		5,000,000
Site/Department Carryover	13,153,434		13,153,434	13,153,434		13,153,434
Reserved for 2022-23 LCAP	6,391,818		6,391,818	0		0
Reserved for 2023-24 LCAP	1,608,182		1,608,182	8,000,000		8,000,000
Undesignated	11,659,822		11,659,822	30,604,068		30,604,068

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	48,534,125	43,349,361	91,883,486	48,165,865	45,212,946	93,378,810
<u>REVENUES</u>	357,552,196	121,778,654	479,330,850	390,457,044	122,124,880	512,581,924
<u>EXPENDITURES</u>	287,758,080	173,811,312	461,569,393	301,064,428	186,698,815	487,763,243
EXCESS (DEFICIENCY)	118,328,241	(8,683,297)	109,644,943	137,558,481	(19,360,989)	118,197,491
<u>OTHER SOURCES/USES</u>	(70,162,376)	53,896,243	(16,266,133)	(70,577,979)	65,105,052	(5,472,927)
<u>ENDING FUND BALANCE</u>	48,165,865	45,212,946	93,378,810	66,980,502	45,744,063	112,724,564



Lottery Income and History

The California State Lottery is projected to yield \$8,343,261 or approximately 1.6% of the District's income in 2022-23. While the revenue is welcome, it will yield only a small portion of the total income needed to support the District's educational program.

Lottery income is not a stable source of revenue for the District; it has ranged from a low of \$77 per Average Daily Attendance (ADA) in 1991-92 to a high of \$230 per ADA in 2018-19. Since the income is not consistent, the expenditures have also varied widely.

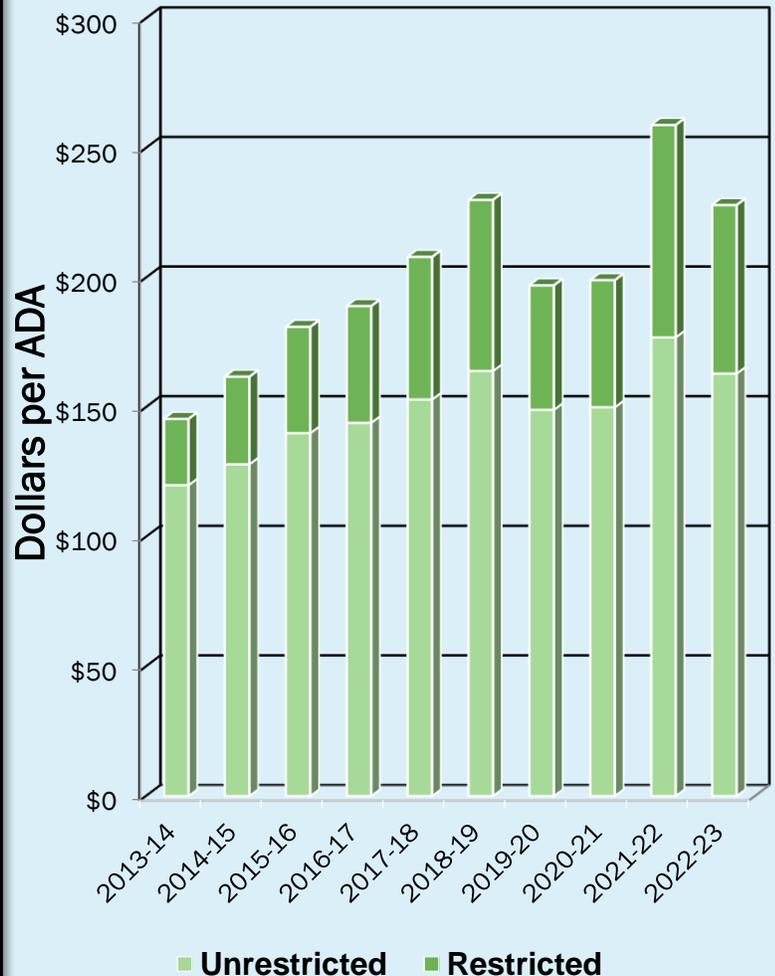
In 2022-23, it is projected that California school districts will receive \$163 per ADA unrestricted and \$65 per ADA restricted for instructional material purchases. Beginning in 2015-16 the funding reflects the elimination of the Adult and Regional Occupational Center/Program ADA.

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 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.

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

**Lottery Income History
2013-14 to 2022-23**



Note: Budgeted years are estimated.

Mandated Costs



In accordance with the provisions of the Government Code, Section 17561, school districts are authorized to file claims with the State of California for costs incurred as the result of a mandate.

Beginning in 2012-13, the Irvine Unified School District chose to accept the Mandated Block Grant (MBG) funding in lieu of filing for the following mandates:

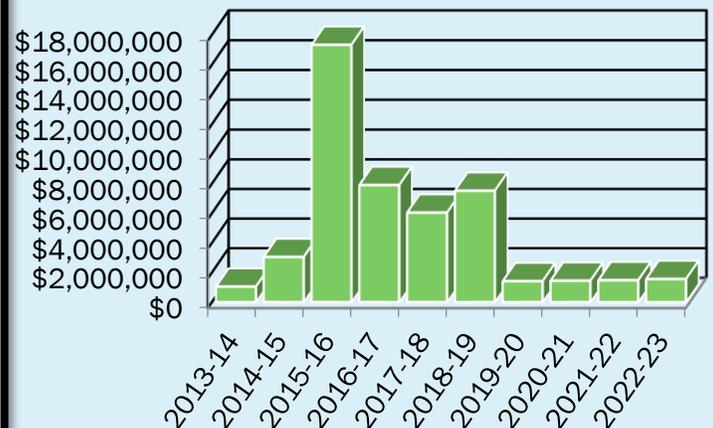
- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Graduation Requirements
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns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

In 2022-23, districts opting to accept the MBG will receive \$35 per Average Daily Attendance (ADA) for grades K-8, and \$67 per ADA for grades 9-12. The State Budget includes funding for the MBG and for mandated cost claims reimbursement.

Reflects information as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.

The 2022-23 District Budget includes \$1.6 million in funding for the Mandated Block Grant.

**Mandated Costs History
2013-14 to 2022-23**



IV. Program Trends tab placeholder

Recreation Improvement & Maintenance District (RIMD)

District campuses are open to the community for recreational purposes when school is not in session. Maintenance & Operations (M&O) staff maintain these play areas year-round. During the 2003-04 school year, the District became eligible to create a Recreation Improvement & Maintenance District (RIMD). In 2021-22, RIMD collections totaled \$6.5 million in assessments. RIMD collections offset District General Fund operational expenses used for RIMD purposes such as personnel, utilities, and equipment. Remaining resources provide additional funding for District-wide Capital Improvement projects.

2021-22 Notable RIMD Projects for Irvine Unified District Sites:

Asphalt Resurfacing of playgrounds:

- ✓ Beacon Park K-8
- ✓ Bonita Canyon Elementary
- ✓ College Park Elementary
- ✓ Culverdale Elementary
- ✓ Eastwood Elementary
- ✓ Oak Creek Elementary
- ✓ Portola High
- ✓ Turtle Rock Elementary
- ✓ Woodbury Elementary

Playground Resurfacing:

- ✓ College Park Elementary

Replacement of Playground Equipment:

- ✓ Canyon View Elementary

Before



After



College Park Elementary
Playground Resurfacing



Woodbury Elementary
Asphalt Resurfacing



Beacon Park K-8
Asphalt Resurfacing



Revenue Generated by Maintenance & Operations



Publication Services (Print Shop)

The Print Shop offers high quality services to District school sites and departments. These services are also offered to the community at or below printing vendor prices. During the 2021-22 school year, the Print Shop generated \$48,652 in revenue from outside user groups.



Cell Towers

The Irvine Unified School District has partnered with various telecommunication companies. Currently six cellular towers are located on District property. In 2021-22, the District received \$212,335 in revenue from these cell towers.

Surplus

M&O received \$21,655 from surplus equipment during the 2021-22 school year. These funds are used to promote and support sustainability programs District-wide. District surplus property and equipment is auctioned through a third party. This initiative has partially recaptured costs of replaced items while also decreasing the amount of items ending up in local landfills.



Facilities Use

The Civic Center Act (CCA) permits the District to grant use of school buildings and grounds to the community during non-school hours. Outside groups frequently request the use of District facilities due to our excellent maintenance standards. These applications are reviewed and approved by our Use of Facilities Department. The cost recovery in 2021-22 was \$1,213,491. The term “revenue” is not used because fees offset District expenditures.

Maintenance & Operations Solar Initiative



IUSD Solar Initiative

In 2009, the Irvine Unified School District (IUSD) embarked on a solar initiative that has resulted in over \$2.68 million in cumulative avoided energy costs.

With the final completion of the solar canopies at Culverdale and Westpark Elementary Schools in 2021, IUSD will have 44 solar arrays producing roughly 11 megawatts (MW) of solar power across 34 sites. This will rank IUSD as one of the top 10 districts in the State for renewable energy. In 2021, the IUSD Board of Education approved the installation of 3 solar systems for 2022 adding 2.2 MW of production capacity. Once completed, IUSD will have a 13.2 MW Solar Portfolio across 37 sites. IUSD is on the path toward Net-Zero emissions by 2023.



Culverdale Elementary School
Solar Vehicle Shade Structure





Maintenance & Operations Sustainability

Sustainability Initiatives

Maintenance & Operations is reducing the District's overall environmental impact through various sustainability initiatives.

Since inception, 154 water bottle filling stations have been installed throughout the District eliminating the use of plastic bottles, thereby potentially keeping them out of landfills. It takes 450 years for plastic beverage containers to decompose. The District has phased out the purchasing/offering of plastic straws and single-use plastic water bottles at all school sites.

Various sites across the District have placed, or plan to place, textile recycling bins to promote recycling and responsible reuse of clothes, shoes and household textiles. To date, these bins have brought in 904,004 pounds of recyclable clothing, which equates to saving the annual water use of 14,860 homes, removing 1,309 cars off the road, planting 1,808 trees, clothing an estimated 18,080 people around the world, and avoiding 5,166 cubic yards of landfill space. We raised more than \$20,000 through this recycling program, which goes directly to the school sites.

Sustainable landscaping includes practices such as renovating areas with more sustainable drought-friendly vegetation, school gardens, synthetic turf, and new hardscape. Along with the installation of updated automatic irrigation controllers, drip irrigation, and responsible water management, these initiatives have reduced the District's irrigation water usage. Currently, the District has 29 school gardens.

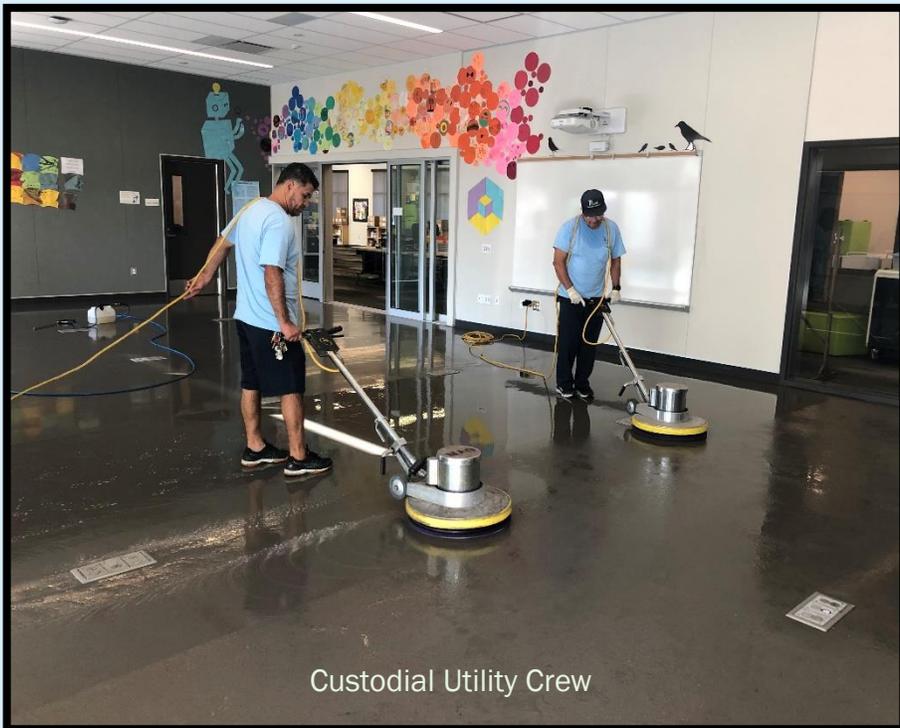


Maintenance & Operations at Work

The Maintenance & Operations (M&O) staff ensures that District facilities are functional and in pristine condition. Throughout the 2021-22 school year M&O staff continued to implement sanitary and safety protocols to ensure a safe learning environment. As a result, over 14,000 Work Orders were completed this year. The M&O departments include:

- Maintenance
- Grounds
- Custodial
- Warehouse
- Auto Shop
- Publication Services
- Facilities Use
- M&O Main Office

The highest quality educational experience requires constant modifications and maintenance on learning areas for students. This is why the mission statement of M&O is “**Maintaining Excellence**”.



Custodial Utility Crew



Maintenance Crew



Irrigation Crew



Grounds Crew

Irvine Unified School District Overview:

- 47 Facilities
- 25 Elementary Schools
- 5 K-8 Schools
- 6 Middle Schools
- 6 High Schools
- 3,411,798 sq. ft. of building space
- 347 relocatables totaling 389,494 sq. ft.
- 654.812 acres
- 97,469 sq. ft. per Maintenance Technician
- 22.5 acres per Groundsman



Maintenance & Operations

Deferred Maintenance

Deferred Maintenance - Fund 14

During 2021-22, the District spent \$3,799,764 on Deferred Maintenance for Capital Improvement Projects, such as:

- Bonita Canyon Elementary Paint - Site Exterior Paint
- Bonita Canyon Elementary A/V Master Clock upgrade
- College Park Elementary Restroom Remodel – Re-glaze wall tiles and floors
- Culverdate Elementary Asphalt – Main Parking lot repairs, slurry & stripe/solar
- Culverdale Elementary Paint – Site Exterior Paint
- Eastshore Elementary Concrete – Sidewalk next to room 7
- Northwood Elementary Paint – Site Exterior Paint
- Plaza Vista K-8 Paint – Site Exterior Paint
- Turtle Rock Elementary Asphalt – Parking lot repairs and seal coating
- Woodbury Elementary Paint – Site Exterior Paint
- Jeffrey Trail Middle Paint – Site Exterior Paint
- Sierra Vista Middle A/V Master Clock upgrade
- Rancho San Joaquin Middle Asphalt – Playground lot repairs and seal coating
- Irvine High A/V – PA System, replace Atlas clocks
- Irvine High Student Center – Flooring & Paint
- Portola High Asphalt – Parking lot – Seal n Stripe
- University Park Elementary Asphalt – Playground repairs and seal coating
- Woodbury Elementary Paint – Exterior Maintenance Paint



Irvine High School Student Center
Flooring & Paint



Lakeside Middle School
Lettering

Risk Management / Insurance Department



Workers' Compensation Program

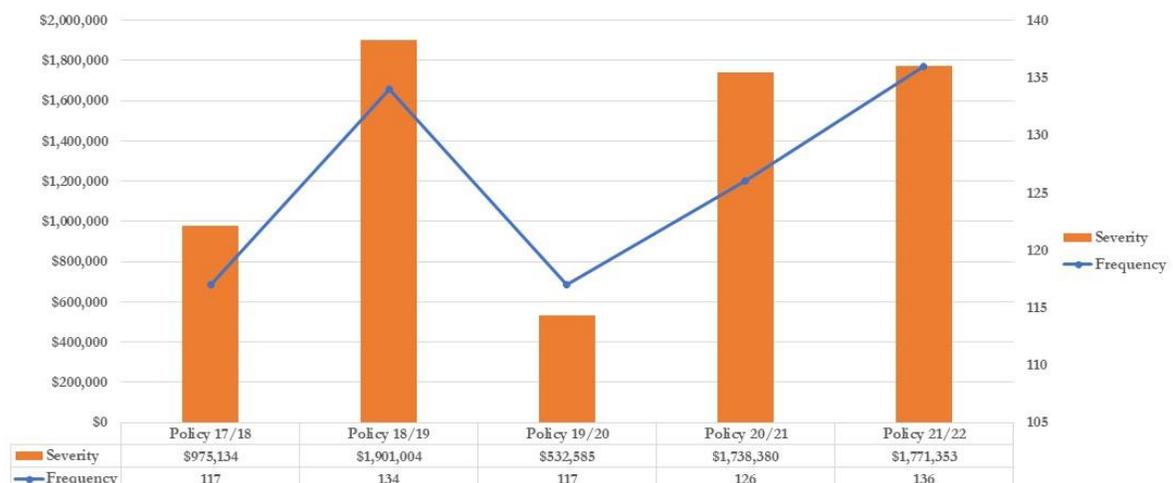
The Risk Management Department consists of a Director, Insurance Specialist and a Workers' Compensation/Benefits Specialist. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation program for injuries and illnesses sustained by employees during the course and scope of their employment.

The program is self-insured, meaning the District must pay the direct cost for each filed claim up to the first \$650K for all medical treatments, indemnity payments, legal costs, and other expenses. For added protection, the District does maintain an additional layer of excess insurance above the \$650K Self-Insured Retention (SIR). For any claim that may exceed \$650K (the District's SIR), the excess insurance policy will assume responsibility for future claim expenditures.

In order to reduce District expenditures, the Department continues to promote a viable return-to-work program keeping injured employees at work on modified/light-duty rather than at home collecting temporary disability payments. The Department continues to work closely with the District's third party administrator and medical facilities to ensure injured employees are receiving the best medical care while moving them toward full recovery and back to regular work.

The annual cost to the District to administer the workers' compensation program is depicted in the graph (value as of June 30, 2022). The reflected cost is the direct expenditures, to date, that the District paid for that particular fiscal year.

Irvine USD – Frequency & Severity as of 6/30/22





Risk Management / Insurance Department

Property and Liability Program

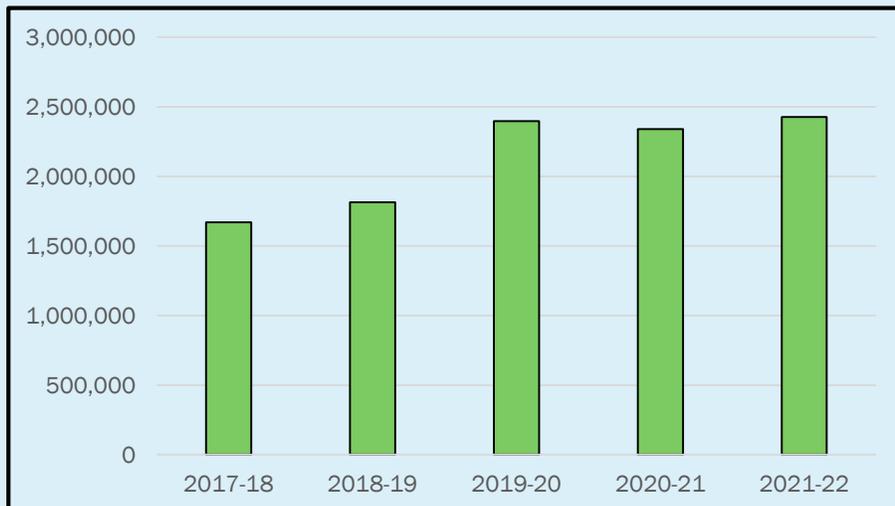
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority (JPA) providing liability and property protection for member districts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

Since the 2015-16 year, the District continues to experience decreases in the severity and frequency of property and liability claims. However with the steady overall growth in JPA claims experience, Southern California ReLiEF's annual premiums have increased for the 2021-22 year.

The Risk Management Department continuously evaluates existing insurance coverages to ensure adequate protection. To better manage premium increases, the District's member retained limit within the Southern California ReLiEF's self-insurance layer remained the same during the 2021-22 year.

Coverage Category	Irvine USD Deductible	Excess Coverage Limits
Liability Protection	\$250,000	\$50 million
Property Protection	\$100,000	\$500 million
Employee Crime	\$2,500	\$5 million
Equipment Breakdown	\$1,000	\$100 million
Cyber Liability	\$50,000	\$6 million

Property & Liability Expenditures by Fiscal Year



Health & Welfare Benefit Expense, 2017-18 to 2021-22



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

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

- Blue Shield of California PPO/HMO
- Express Scripts (Pharmacy) – PPO Only
- 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. In 2021-22, the District's annual health benefit contribution amount for each eligible employee was maintained at \$11,600.

blue  of california

 EXPRESS SCRIPTS®

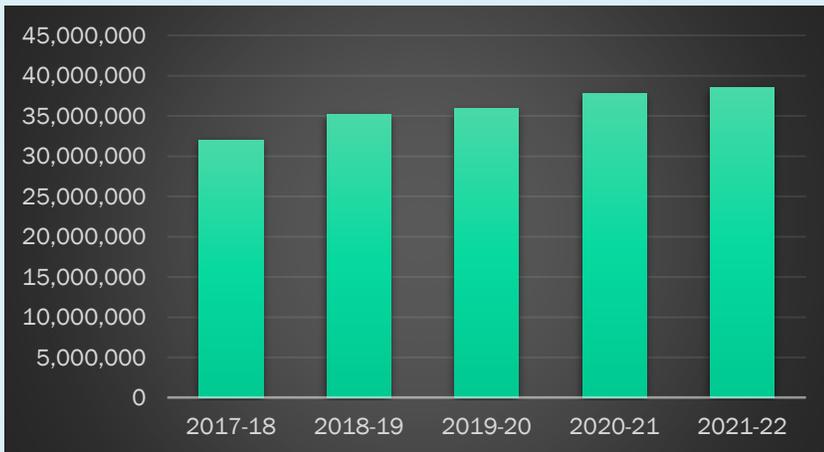
 DELTA DENTAL®

 MES Vision®

 vsp®

 Lincoln Financial Group®

Health Benefit Expenditures by Fiscal Year



In 2021-22, the District's health benefit program expenses (medical, dental, vision, life, administration) totaled \$38,517,023. The District and the BMB continued to meet quarterly to review the employee health benefit program performance and other requirements that may continue to impact future program costs.



Nutrition Services

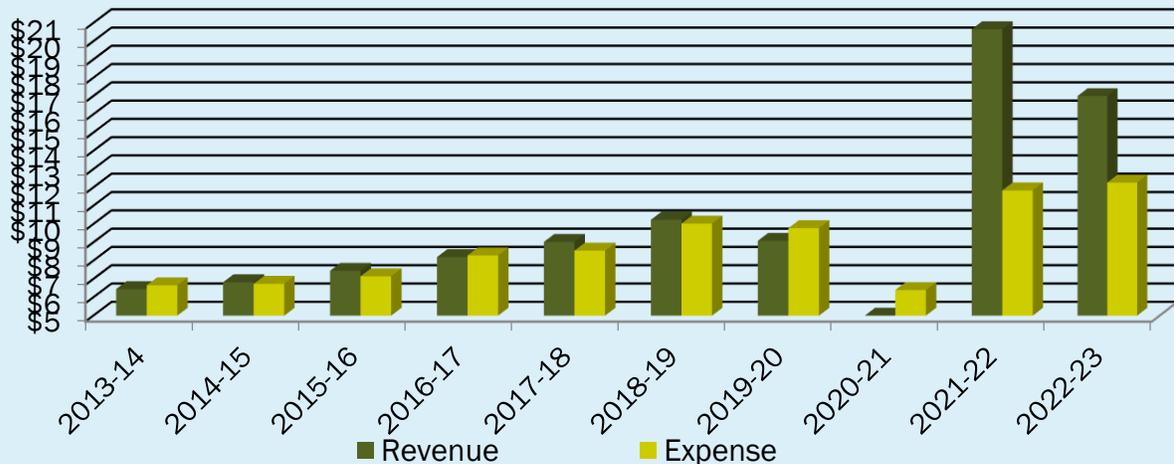
Due to the COVID-19 pandemic, the USDA announced that they would reimburse school districts for free meals to all students, regardless of income, for the 2021-22 school year. This announcement brought an unprecedented increase in meal participation at every school site in the district, and we saw a 180% increase in overall sales from our last typical school year (2018-19). There was also a significant increase in federal funds. With the State of California's commitment to continue serving both free breakfast and lunch meals at all school sites this school year, we conservatively project an increase in meal participation of approximately three percent.

Nutrition Services revenues are projected to cover expenditures

2022-23 Nutrition Services Budget

Revenues	\$17,011,938
Expenditures	\$12,273,067
Excess / (Deficit)	\$4,738,871

Nutrition Services (in millions)



The Nutrition Services Department is comprised of approximately 110 employees. Beginning this year, in accordance with State regulations, breakfast is served at all 41 school sites, along with lunch.

Irvine Unified School District (IUSD) participates in the National School Lunch and Breakfast programs. During the 2021-22 school year, approximately 21% of IUSD students qualified for free or reduced price meals, which matched the previous year.

1,533,000 breakfasts were served along with 2,802,000 lunches, with an overall increase in sales of 294% from the previous year. Breakfast alone saw an increase of 360%.

Due to more students returning to campus full time along with the addition of breakfast meals served at every school site, a 3% increase in overall sales is conservatively projected for the 2022-23 school year. Sales will be monitored on a quarterly basis.

Nutrition Services



The State of California has committed to serving free meals to all students on campus this upcoming school year. This commitment continues the program initiated by the USDA, which provided free meals to all students during the pandemic.

Therefore, All students on campus will receive **free** meals throughout the 2022-23 school year. Students on campus at all sites will be eligible to receive one free breakfast meal and one free lunch meal. Additional meals and a la carte items will continue to be charged full price.

Throughout the 2021-22 school year, Nutrition Services continued to serve Free Meals to all Irvine Virtual Academy children on Tuesday mornings between 7:00 AM and 8:30 AM. We distributed five breakfasts and five lunches per child every week. When we began IVA Meal service on November 4, 2021, we distributed 180 meals. Over time, the program grew to a high of 375 meals being distributed per week.



Nutrition Services has partnered with local farms, Tanaka Farms and OC Growers, for the 2022-23 school year. We have begun receiving weekly CSA boxes in order to provide fresh, seasonal, locally grown fruits and vegetables to our students. Over the summer, we have served watermelon and peaches to great success from our local farms.





Nutrition Services



With the addition of Solis Park K-8 school (pictured above), we have completed one new kitchen, as well as two kitchen remodels at Deerfield Elementary (pictured below) and South Lake Middle School. South Lake has received a remodel with an additional serving line added and Deerfield has a serving line, convection oven, and walk-in refrigerator added to their kitchen.



California's SB 1383 builds upon California's commitments to reduce greenhouse gas emissions and air pollution statewide by implementing statewide organic waste recycling and surplus food recovery. As of the 2022-23 school year, all IUSD Cafeterias have implemented "Share Boxes" in the cafeterias to safely recover unopened, temp-stable cafeteria food that may be shared with other students. In partnership with WARE Disposal, all sites are now using Food Waste Recycling Bins for Organics Disposal.



V. IUSD Underfunded Programs
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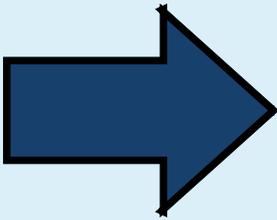
Contributions to Restricted Programs



Unrestricted Funds

Accounting Related

Underfunded



**Maintenance
& Operations
\$12.1M**

**Special Ed
\$53.7M**

Includes contribution to Special Education Transportation

Contributions to restricted programs become necessary for two reasons:

1. Accounting Related Issues
2. Program Underfunded

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

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

RIMD

Recreation Improvement
Maintenance District

\$1.3M

**Regular Ed
Transportation
\$0.9M**

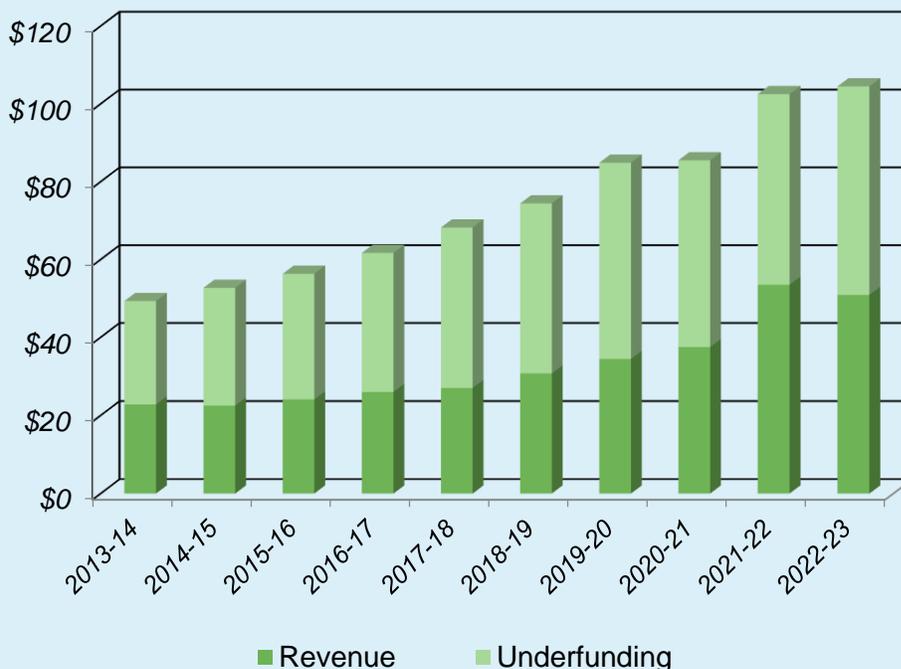


Special Education Program Costs

Special Education costs are greater than State & Federal revenue

2022-23 Special Education Budget	
Special Education Expense	\$104,532,710
Less: Funded Special Education	\$50,879,774
Special Education Underfunding	\$53,652,936

Special Education Expense (in millions)



Special Education Program Costs



The 2022-23 State budget does provide increases for Special Education funding. For 2022-23, the AB 602 funding formula was increased to \$820 per overall District Average Daily Attendance (ADA) which is an increase from the prior year's rate of \$715 per ADA. This is the most significant rate increase that Special Education has seen in recent years. Special Education funding is calculated based on ADA for the current, prior, or prior-prior fiscal year, using the greatest amount; this is different from the LCFF funding which applies current year, prior year, or a three year average, whichever is greatest.

The District continues to receive Educationally Related Mental Health Service (ERMHS). Irvine's ERMHS allocation did receive a COLA for 2022-23. This funding may provide mental health related services to students with or without an individualized education program, including out-of-home residential services for emotionally disturbed pupils.

Although the District is receiving increased funding from the State, a substantial increase by the Federal government continues to be advocated for. In the 1970's, Congress committed to provide funding for 40% of the costs for Special Education which was mandated through Individuals with Disabilities Education Act (IDEA). However, that contribution has never fully come to fruition.

Currently, Federal funding supports approximately 12% of the total costs for Special Education in our District with the State contribution at 37%. The remaining 51% comes from the District's unrestricted funds. Special Education underfunding has required all California districts to make significant contributions from Unrestricted General Funds.

The District's Special Education population did experience an increase of students being served during the 2021-22 school year although the District's growth overall has somewhat stabilized. At the time of Fall reporting, 3531 students received special education and/or related services, or 9.7% of the District's overall student population. This is an increase of 123 students from the prior year.

Increased costs to Special Education are primarily due to increased costs associated with serving unique populations. Specifically, our students with more intensive needs often require additional related services to meet their communication, behavioral and/or physical needs. Salary increases and the increased cost for the coverage of family leaves due to State law requirements are also a large contributor to the expenses.

In 2022-23, this growth is estimated to require a contribution of \$53,652,936 from the District's Unrestricted General fund to cover the underfunding for Special Education and Special Education Transportation.

Reflects information as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget



Special Education Revenue & Expenditure History

SPECIAL EDUCATION	2018-19 Unaudited Actuals	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Special Ed Apportionment	19,592,370	21,274,688	23,841,105	27,009,159	30,658,570
Federal Revenues	6,609,011	7,329,381	7,659,194	14,748,891	12,523,360
Other Revenues	4,566,816	5,854,518	5,974,238	11,789,796	7,697,844
Total Revenues before Contribution	\$30,768,197	\$34,458,587	\$37,474,537	\$53,547,846	\$50,879,774
% Increase from Prior Year "UA":	13.81%	11.99%	8.75%	42.89%	-4.98%
Contributions from Unrestricted	43,664,862	50,424,950	48,033,724	48,971,954	53,652,936
% Increase from Prior Year "UA":	5.96%	15.48%	-4.74%	1.95%	9.56%
TOTAL REVENUES	\$74,433,059	\$84,883,537	\$85,508,261	\$102,519,801	\$104,532,710
Certificated Salaries	\$26,898,435	\$29,186,975	\$30,641,031	\$35,943,756	\$36,921,320
Classified Salaries	17,409,336	19,734,352	20,120,468	20,781,476	23,270,829
Employee Benefits	16,715,829	20,234,765	19,252,655	23,368,737	25,933,142
Books and Supplies	441,285	483,079	495,819	613,933	235,461
Expenses	10,393,138	11,474,552	11,669,879	15,675,983	14,217,140
Equipment	0	0	0	0	0
Excess Cost	1,507,387	1,662,774	1,860,771	960,237	1,660,000
NOC SELPA Transfers	180,419	180,419	-180,419	0	0
Indirect Costs	1,884,519	1,926,621	1,944,367	2,173,454	2,294,818
TOTAL EXPENDITURES	\$75,430,348	\$84,883,537	\$85,804,571	\$99,517,576	\$104,532,710
% Increase from Prior Year "UA":	5.81%	12.53%	1.09%	15.98%	5.04%
Unduplicated Pupil Count	3,294	3,422	3,408	3,466	3,622
	-0.03%	3.89%	-0.41%	1.70%	4.50%

*Pupil Count for 22-23 is estimated as of August 2022

Special Education Preschool Growth



Special Education Preschool Expense



One of the programs that Special Education offers is the preschool program located at the Early Childhood Learning Center (ECLC). This program serves preschool age children, from 0-5 years, who have significant needs that require Special Education services.

The District is required, per Individuals with Disabilities Act (IDEA), to offer such a program but historically had received no Average Daily Attendance (ADA) funding from the State to support the program and a very small grant from the Federal government. However, the 2022-23 budget does include ongoing dollars for our Special Education Preschool programs. The approximately \$5,100 per count is based not on ADA but rather on the number of students with Individualized Education Plans (IEP) in 1st grade. These dollars are intended to supplement the existing special education resources and promote a targeted focus on preschool supports being offered in inclusive settings.

The Special Education Preschool Program is projected to receive \$141,753 in Federal funds while the projected expenditures will amount to over \$5.6 million.

The preschool offers flexible programming options to meet unique student needs. Some of the programs offered at the preschool are:

- Continuum of Specialized Academic Instruction
- Speech and Language Services
- Occupational Therapy
- Physical Therapy
- Behavior Supports
- Other related services required by Individualized Education Plans (IEPs)

For the 2022-2023 school year, the district anticipates an increase in the number of students served in the preschool special education program. Regional Center of Orange County (OCRC) has adopted new eligibility criteria which will expand the number of students served by Regional Center therefore will increase the number of student referrals for eligibility assessments by the district. By the end of the 2021-22 school year, students with IEP's for either classroom based services or speech and language only services were served at ECLC.

Reflects information as of the 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.



Transportation

Home to School pupil transportation has three funding sources in 2021-22:

- 1) State Funding (LCFF) - \$364,153
- 2) Transportation Fees - \$193,288
- 3) Unrestricted General Fund - \$1,017,966

In 2013-14 Transportation Funding became a permanent add-on to Districts Local Control Funding Formula (LCFF) target entitlements.

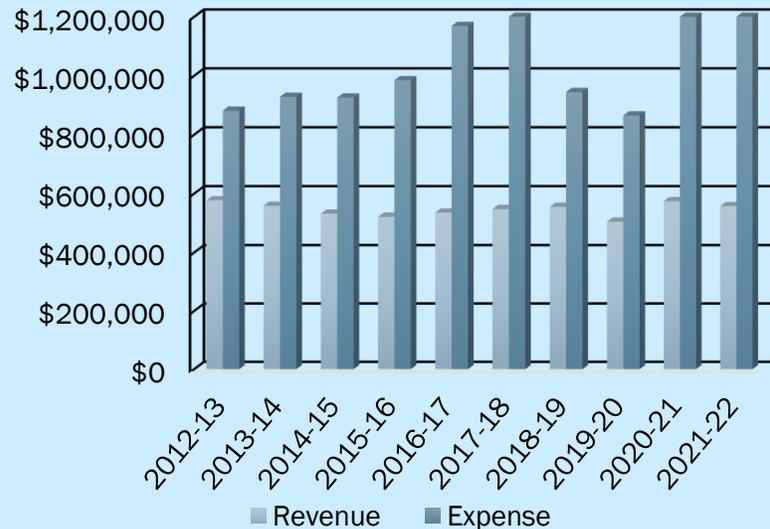
Prior to 2013-14, there had been little or no increase in State apportionment for Home to School Transportation, other than a yearly Cost-of-Living Adjustment (COLA).

Special Education Transportation had three funding sources in 2021-22:

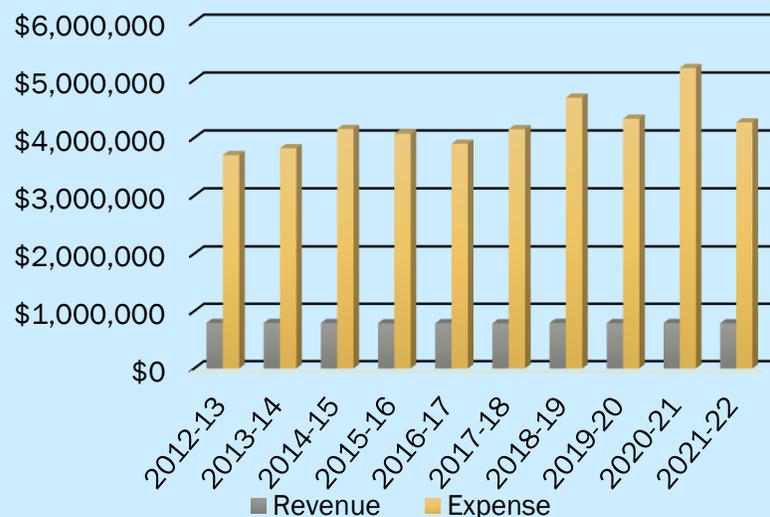
- 1) State Funding (LCFF) - \$778,443
- 2) Local Revenues - \$8,906
- 3) Unrestricted General Fund - \$3,478,897

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 2021-22 Unaudited Actuals & the 2022-23 Adopted Budget.

Transportation



In support of the educational process, the **Transportation Department** provided approximately **1,216** students with safe and efficient school bus transportation during the 2021-22 school year. Additionally, the Transportation Department provided busing for **1,741** field trips and other school-related activities. Busing helps to ensure student access to educational programs, promotes regular attendance, and reduces tardiness.

The Special Education routes are regularly reviewed and adjusted to maximize efficiency by using a cloud-based routing program, "**Transact/Travel Tracker.**" When using this software, Transportation Department staff can create routes with station-to-station stops that minimize students' bus ride time. This program also facilitates communication by emailing new route information and any route changes or disruptions as they happen, giving our **IUSD Bus Families** the ability to plan.

School Sites	# Students Transported	# of Routes
Regular Education	726	9
Special Education	490	114

All buses are equipped with the following:

- Zonar/GPS System that includes bus pre-trip inspections that allow Drivers to report possible safety concerns.
- Child Checkmate system required by law (to prevent leaving any sleeping child behind).
- Onboard Close Camera system.
- Fire suppressant system to assist with possible engine fires.

Safety is our first priority, and Transportation Department is pleased to share that working with the current onsite contractor **Durham School Services** they are able to monitor and track the buses by having full access to ensure the IUSD Bus Families have that added peace of mind.

Drivers are given monthly in-house safety training and additional pieces of training in pupil management and interaction to further support the educational system as an extension of the classroom. The buses are maintained with strict adherence to the vehicle code and safety procedures. With these safety criteria in place, the IUSD Transportation Dept. is pleased to report there were no serious accidents or injuries during the 2021-22 school year.

IUSD Transportation Department hosts Onsite Homeland Security and Irvine Police Department K-9 Unit



VI. Facilities Planning tab placeholder

Facilities Planning



Facilities Planning

The Irvine Unified School District (District) serves approximately 36,000 students. Residential development continues throughout the City of Irvine. Beginning in fall of 2022, the District will begin implementing the State required pre-kindergarten program which will add additional students to the District. Full implementation of the pre-kindergarten program is anticipated in fall of 2025. The District's 10-year projection estimates student growth of 1,500 students. Given the dynamics of significant changes in local community development, as well as essential educational programs offering improvements, it is imperative that the District be proficient in enrollment projections, school site acquisition, planning, projecting facility needs, planning, and constructing new facilities.

In addition to planning new facilities, the District has constructed numerous schools more than 25-years ago. As a result, these schools are eligible for modernization grants under the State Schools Facility Program. To obtain these funds, special planning and design is required and the schools must be modernized in a manner that minimizes interruptions. Fortunately, the District has had resources to modernize many schools over the years.

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

Facilities planning is not the only requirement for an effective facilities and construction program. A sound financial plan is critical to implementing both an effective short-term and long-term facilities plan. The District uses Community Facilities District (CFD) resources, developer fees, redevelopment revenues, State funds, surplus property proceeds, and proceeds from the School Facilities Improvement District Bond Measure E.

**Solis Park School
New K-8 School**



**Measure E
University Park
Elementary School
Renovation**



**Measure E
Turtle Rock
Elementary School
New Music Building**





Facilities Planning

Facilities Planning Goals

- To analyze current and anticipated development and their projected impact on the District's existing and future facilities planning efforts and requirements.
- To organize all facility planning-related issues and strategies in a format that:
 - ❖ Is portrayed in a simple and concise manner;
 - ❖ Is updated on an annual basis;
 - ❖ Enables the District to project facility needs; and
 - ❖ Promotes collaboration amongst the District's development and planning constituents.
- To create a clear facilities plan that meets the increase or decrease in student housing requirements.
- To provide a plan that clearly delineates the financial needs for current and future facility requirements.
- To plan high quality schools that align with the District's educational goals and approved educational specifications.

Facilities Master Plan

The Facilities Planning and Construction Services staff has emphasized the need to clearly define short and long-term facility goals through the use of a comprehensive Facilities Master Plan (FMP). In 2012, an FMP was completed. In 2015, the FMP was updated with the current market conditions and served as the basis for the June 2016 School Facilities Improvement District (SFID) Bond Measure E.

The FMP is a living document and requires updating when projects are completed and when project needs are identified. With the successful passage of the SFID Bond Measure E, many of the high priority facilities needs have been addressed.

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



**Bonita Canyon Elementary School
(New Multipurpose Building)**

Facilities Planning



Community Facilities Districts

The Irvine Unified School District (District) finances new schools by establishing Community Facilities Districts (CFD) under the Mello-Roos Community Facilities Act of 1982. The District has partnered with the Irvine Company on several CFD projects to ensure Irvine communities have quality schools.

CFD Development/School Planning

During the new community planning phase, the Irvine Company and the District meet to determine student generation rates based on community product types. After the community profile is established, the CFD is formed. The formation of the CFD allows for the subsequent sale of bonds for school financing.

Once the student generation rates are determined, schools are planned. The school planning process includes: school site determination, school size, California Department of Education review and approval, development of construction plans, timeline for construction, and the determination of financing sources for the project.

Heritage Fields Mitigation

On July 21, 2011, the District and Heritage Fields El Toro, LLC (Heritage Fields), entered into a mitigation agreement pertaining to the future development planned to occur in and around the Great Park. The agreement includes 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 8,051 homes planned to be constructed within the District. The current plan, proposed by the developer, is broken down below.

As of October 2021:

Units completed in IUSD	5,182
Senior units built in IUSD	565
Units planned to be built in IUSD	2,304
Total IUSD Units	8,051
Total non-IUSD Units	1,449
Total Heritage Fields Units	9,500



Facilities Planning

State School Funding

Because the Irvine Unified School District (District) continues to have student growth, the District is eligible for new construction grants under the State Schools Facility Program. Through the program, the District may receive up to 50% of land value and a portion of construction costs.

Community Facilities Districts (CFD) are a tremendous asset to the District because the CFDs allow access to State funds and provide the financing for excellent schools.

Schools Financed by CFDs

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

State School Funding Changes

Proposition 51, passed on the November 8, 2016 ballot, provided \$9.0 billion in bonds to fund construction and improvements of California school facilities. The measure designated \$7.0 billion for K-12 projects falling under four (4) types of projects: new construction, modernization, career technical education facilities, and charter school facilities.

The District is in the fortunate position of having mitigation agreements in place to provide for necessary school facilities in addition to actively pursuing State funds. The District continues to monitor eligible projects submitted for funding to the Office of Public School Construction grandfathered under the new school funding program (Proposition 51).

Schools financed or funded through CFD monies or bond sales may be used as matching funds under the State school building program.

Facilities Planning



Residential Products Remaining in Irvine Unified School District

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

- 3,490 Irvine Company
- 2,304 Heritage Fields Units
- 1,205 Irvine Business Complex (IBC)

-Source: Developer Business Plans

Enrollment Projection Data

District staff continues to monitor demographic changes and trends and how they affect assumptions for enrollment projections and new school planning.

New School Openings

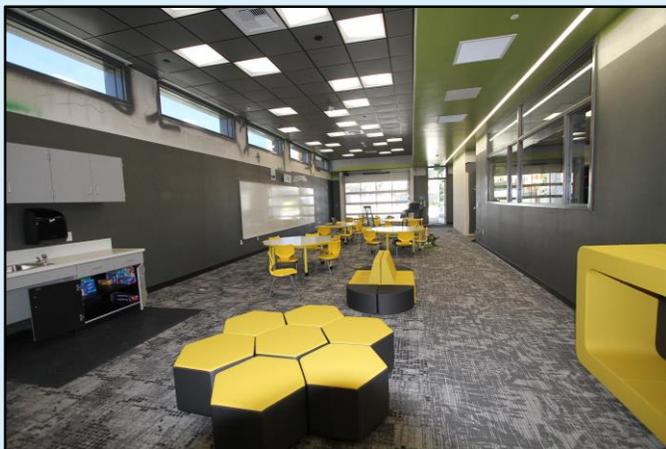
Based on estimated residential development assumptions.

Fall 2022:

- Solis Park School in Heritage Fields

To Be Determined:

- Elementary School in Los Olivos



**Solis Park School
Kindergarten Activity Center**



**Solis Park School
Auditorium**



Facilities Planning

New Construction Projects (Community Facilities District and Developer Funded)

The following projects were completed during 2021 and 2022.

- Bonita Canyon Elementary School: New Multipurpose Building and Renovation
- Canyon View Elementary School: New Music Classrooms and Renovation
- Deerfield Elementary School: New Music Classroom Building and Nutrition Services
- Northwood Elementary School: New Music Classroom Building and Nutrition Services
- Oak Creek Elementary School: New Music Classroom and All Weather Lunch Shelter
- Plaza Vista School: New Music Classroom Building and Renovation
- Turtle Rock Elementary School: New Music Classroom Building
- University Park Elementary School: New Classroom Building and Renovation
- South Lake Middle School: Modernization and New Music Classroom



**Plaza Vista School
New Music Classroom Building**



**Northwood Elementary School
New Music Classroom Building**



**Deerfield Elementary School
New Music Classroom Building**



**Oak Creek Elementary School
New Music Classroom**

Facilities Planning



Measure E - School Facilities Improvement Measure

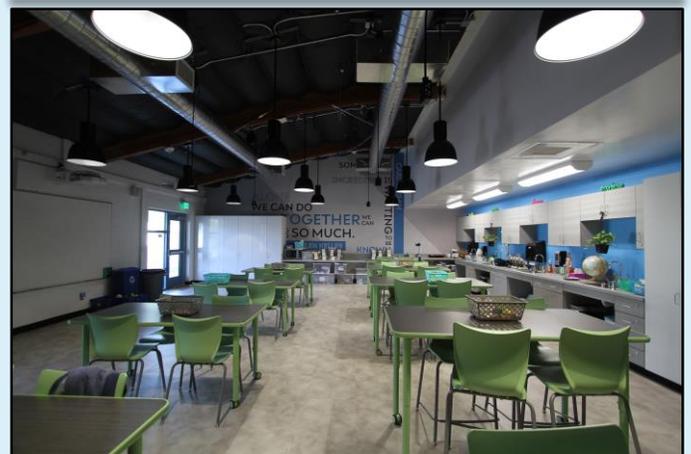
On June 7, 2016, the voters residing within the School Facilities Improvement District (SFID) approved the \$319.0 million school facilities bond Measure E. The bond measure funds critical facilities needs for our aging school facilities including (partial list):

- Modernize facilities over 25 years of age for facilities never modernized;
- Enclose open classrooms;
- Construct visual and performing arts/media arts elective labs and construct/upgrade high school theaters;
- Construct music classrooms;
- Construct/upgrade science labs and elective spaces;
- Construct/upgrade classrooms;
- Construct multipurpose rooms;
- Construct/upgrade nutrition services;
- Construct/upgrade site specific support facilities; and
- Construct innovation or design labs.

Funding provided through Measure E is anticipated to be issued in five bond series over 12 years. The first bond series was issued in October 2016 for \$95.0 million. The second bond series was issued in September 2018 for \$41.0 million. The third bond series was issued in April 2021 for \$45.0 million. The remaining bond series are anticipated to be issued in 2024 and 2028. Additional funds have been allocated by the District, from the State Grant program, and through other grants and rebates.

A condition of approval for Bond Measure E is the requirement of a Citizens Oversight Committee (COC). The COC is appointed by the Board of Education and the COC's responsibility is to monitor bond expenditures and ensure bond revenues are allocated in compliance with the voter approved measure. The COC provides transparency and maintains public confidence in the spending of Bond Measure E funds.

Construction began in June 2017. The first bond series included 21 of the 28 schools within the SFID. Work under this series was completed in late 2020. Planning for the second bond series, which includes 6 schools, began in 2018 and the schools are in various stages of construction. Additional funds were made available to begin planning on the 4 schools not within the first and second bond series. These projects are under construction. By summer 2022, all 28 schools will have received improvements from Measure E. With the issuance of the third bond series, construction continued and design began on additional school sites.



University Park Elementary School
Design Lab



Facilities Planning

New Construction Projects (Measure E)

The current State New Construction Funding program (Proposition 51) allows eligible school sites to obtain funding under a 50% local and 50% State funding allocation. The following is a partial list of schools eligible for State funding. Completion date in parentheses.

- Stone Creek Elementary School Expansion (2018)
- Eastshore Elementary School Expansion (2019)
- Rancho San Joaquin Middle School New Science Classrooms (2019)
- Sierra Vista Middle School New Science Classrooms (2019)
- South Lake Middle School New Science Classrooms (2019)
- Venado Middle School New Science Classrooms (2019)
- Creekside High School Expansion (2019)
- Woodbridge High School New Performing Arts Complex (2020)

Modernization Projects (Measure E)

The current State Modernization Funding program (Proposition 51) allows eligible school sites to obtain funding under a 40% local and 60% State funding allocation. The following is a partial list of schools eligible for State funding. Completion date in parentheses.

- Stone Creek Elementary School Modernization (2017)
- Irvine High School Buildings M, FL, and SLG Modernization (2018)
- University High School Buildings 300 and 700 Modernization (2018)
- Eastshore Elementary School Modernization (2019)
- Meadow Park Elementary School Modernization (2019)
- Brywood Elementary School Modernization (2019)
- Westpark Elementary School Modernization (2019)
- Springbrook Elementary School Modernization (2020)

Career Technical Education Facilities Program Projects (Measure E)

The current State Career Technical Education Facilities Program (CTEFP) program (Proposition 51) allows eligible school sites to obtain funding for constructing and/or modernizing the CTEFP at comprehensive high school sites. To date, the following schools have received State grants. Completion date in parentheses.

- Creekside High School Building and Construction Trades (2019)
- Woodbridge High School New Performing Arts Complex (2020)

Grants and Rebates (Measure E)

Various grants and rebates are offered by the State and other agencies. The following is a list of schools that have received a grant or rebate:

- Northwood High School Field Improvements - Irvine Water Ranch District Rebate (2018)
- Woodbridge High School Improvements - CalRecycle Tire-Derivative Program (2020)

Facilities Planning



Measure E Projects

The following table is a list of projects completed on the Measure E schools. For detailed information about each school's projects, construction timelines, photo galleries and school updates, visit the Measure E webpage at iusd.org/department/measure-e.

School Site	Work	Completion Date
Bonita Canyon ES	Enclose Classrooms	2017
Culverdale ES	Enclose Classrooms	2017
Greentree ES	Enclose Classrooms	2017
Santiago Hills ES	Enclose Classrooms	2017
Westwood Basics	Interim Campus	2018
El Camino Real School	Interim Campus	2018
College Park ES	Enclose Classrooms/Relocatable Classroom Buildings	2018
Stone Creek ES	Enclose Classrooms/Expansion	2018
University HS	Modernization Buildings 300 and 700	2018
Irvine HS	Modernization Buildings M, FLS, and SLG	2018
Northwood HS	New Synthetic Track and Field	2018
Meadow Park ES	Modernization/New Music Classroom Building	2019
Brywood ES	Modernization/New Music Classroom Building	2019
Westpark ES	Modernization	2019
Lakeside MS	Science Classroom Renovation	2019
Rancho San Joaquin MS	Science Classroom Building/Renovation	2019
Sierra Vista MS	New Science Classroom Building	2019
South Lake MS	New Science Classroom Building	2019
Venado MS	New Science Classroom Building	2019
Eastshore ES	Expansion/Renovation	2019
Creekside HS	Expansion/Renovation	2019
Woodbridge HS	Performing Arts Complex	2020
Woodbridge HS	New Synthetic Track and Field	2020
Springbrook ES	Modernization/New Music Classroom Building	2020
Bonita Canyon ES	New Multipurpose Building/New Design Lab	2021
Turtle Rock ES	New Music Classroom Building	2021



Facilities Planning

Measure E Projects

The following table is a list of projects under construction or in the design phase on the Measure E schools. For detailed information about each school's projects, construction timelines, photo galleries and school updates, visit the Measure E webpage at iusd.org/departments/measure-e.

School Site	Work	Completion Date
University Park ES	New Classroom Building/Renovation Buildings D and E	2022
Northwood ES	New Music Classroom Building/Nutrition Services Expansion	2022
Canyon View ES	New Music Classrooms/Innovation Lab/Design Lab	2022
Deerfield ES	New Music Classroom Building/Nutrition Services Expansion	2022
Oak Creek ES	New Music Classroom/New All Weather Lunch Shelter	2022
Plaza Vista School	New Music Classroom Building/Kindergarten Renovation	2022
South Lake MS	Modernization/Interim Housing	2022
South Lake MS	New Music Classroom Building	2022
Woodbridge HS	HVAC Upgrades in Building J and K	TBD
Irvine HS	New Performing Arts Center	TBD
Culverdale ES	New Multipurpose Building/Nutrition Services	TBD
Greentree ES	New Multipurpose Building/Nutrition Services	TBD
Santiago Hills ES	New Multipurpose Building/Nutrition Services	TBD



**Oak Creek Elementary School
New Music Classroom**



**South Lake Middle School
New Music Classroom Building**

Facilities Planning



Aggressive Enrollment Projections

Grade	Actual Enrollment				Projected Enrollment					
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Pre-K	439	479	398	394	649	921	1209	1631	1647	1659
K	2349	2251	2259	2142	2216	2252	2297	2325	2349	2365
1	2618	2680	2475	2586	2437	2511	2540	2550	2565	2580
2	2636	2725	2715	2600	2712	2566	2629	2627	2598	2603
3	2688	2743	2693	2743	2667	2782	2640	2666	2651	2610
4	2677	2760	2752	2774	2848	2764	2889	2720	2707	2679
5	2702	2766	2802	2814	2873	2962	2877	2982	2773	2746
6	2788	2798	2771	2887	2901	2967	3066	2971	3038	2827
7	2850	2815	2734	2682	2934	2953	3027	3102	2989	3062
8	2684	2924	2822	2668	2848	3008	3042	3094	3147	3030
9	2694	2643	2743	2681	2746	2819	2981	2994	3046	3121
10	2622	2739	2615	2697	2799	2789	2875	3001	3010	3056
11	2623	2625	2717	2488	2834	2833	2830	2891	3011	3015
12	2461	2598	2595	2579	2609	2830	2833	2824	2895	3009
Subtotals:	34831	35546	35091	34735	36073	36957	37735	38378	38426	38362
Pct Chg:		2.1%	-1.3%	0.9%	0.5%	1.1%	1.1%	1.8%	-0.3%	-0.9%
SDC:	511	572	543	584	574	577	585	586	580	578
-DHH	90	91	92	82	90	90	90	90	90	90
Totals:	35252	36027	35542	35931	36557	37444	38230	38874	38916	38910
Capacity:	40799	41899	42262	42562	43141	43298	43402	43402	43402	43402
Open Seats:	5547	5872	6720	6631	6584	5854	5172	4528	4486	4492

Source: IUSD22Mod (Recent Development) As of 3/14/22

Actual and projected enrollment are snapshots of fall enrollment for Pre-Kindergarten through twelfth grade. Actual and projected enrollment do not count other programs in the district such as the Adult Transition Program, homeschool programs, early childhood learning programs, among others.



Facilities Funding Status

Community Facilities Districts and Developer Funded

Project	State Funds Received	District Share	Total Project Cost
Loma Ridge ES	\$35,516,121	\$49,344,589	\$84,860,710
TOTALS	\$35,516,121	\$49,344,589	\$84,860,710

Project	State Funds Eligible	District Share to Date	Project to Date
Cypress Village ES Relos 2018	\$1,308,548	\$643,342	\$1,951,890
Solis Park ES (New Construction)	\$47,744,919	\$5,013,072	\$52,757,991
TOTALS	\$49,053,467	\$5,656,414	\$54,709,881
Represents actual completed project costs			
Represents budgeted project costs			

Measure E Funding Status



Project	State Funds Eligible	District Share to Date	Project to Date
Bonita Canyon ES Modernization	\$152,700	\$715,751	\$868,451
Brywood ES Expansion/Modernization	*\$4,477,447	\$9,748,380	\$14,225,827
College Park ES Modernization	*\$527,914	\$2,779,247	\$3,307,161
Creekside HS Expansion	*\$1,606,345	\$3,236,772	\$4,843,117
Culverdale ES Modernization	*\$784,679	\$816,438	\$1,601,117
Eastshore ES Expansion/Modernization	*\$1,591,154	\$4,489,416	\$6,080,570
Greentree ES Modernization	\$249,000	\$1,664,892	\$1,913,892
Irvine HS Modernization	*\$4,256,129	\$2,666,136	\$6,922,265
Lakeside MS Modernization	\$435,300	\$2,456,881	\$2,892,181
Meadow Park ES Expansion/Modernization	\$4,887,876	\$11,139,659	\$16,027,535
Northwood ES Expansion	\$1,304,500	\$5,141,376	\$6,445,876
Rancho MS Expansion/Modernization	*\$1,747,785	\$3,541,547	\$5,289,332
Santiago Hills ES Modernization	*\$625,105	\$802,081	\$1,427,186
Sierra Vista MS Expansion	*\$1,671,605	\$2,916,952	\$4,588,557
South Lake MS Expansion	*\$6,923,205	\$6,128,988	\$13,052,193
Springbrook ES Expansion/Modernization	*\$4,683,764	\$10,599,414	\$15,283,178
Stone Creek ES Expansion/Modernization	*\$1,624,165	\$2,671,323	\$4,295,488
Turtle Rock ES Expansion	\$1,392,800	\$3,688,053	\$5,080,853
University HS Modernization	*\$735,286	\$3,915,017	\$4,650,303
University Park ES Modernization	\$1,565,006	\$8,597,529	\$10,162,535
Venado MS Expansion	*\$2,249,063	\$2,935,467	\$5,184,530
Westpark ES Modernization	*\$3,729,015	\$6,914,995	\$10,644,010
Woodbridge HS Expansion	*\$6,219,613	\$22,662,367	\$28,881,980
TOTALS	\$53,439,456	\$120,228,680	\$173,668,136
Represents actual completed project costs			
Represents budgeted project costs			

*State Funds Received

VII. School Allocations and Budgets
tab placeholder



School Allocations

Changes in School Site Allocations

	18-19 Allocation	19-20 Allocation	20-21 Allocation	21-22 Allocation	22-23 Allocation
Teacher Staffing Ratios:					
1-2	30.0:1	30.0:1	30.0:1	30.0:1	30.0:1
3	30.0:1	30.0:1	30.0:1	30.0:1	30.0:1
4-6	31.5:1	31.5:1	31.5:1	31.5:1	31.5:1
7-8 Overall	31.0:1	30.5:1	30.5:1	30.5:1	30.5:1
Humanities	31.0:1	30.5:1	30.5:1	30.5:1	30.5:1
9-12 Overall	31.0:1	30.5:1	30.5:1	30.5:1	30.5:1
English	31.0:1	30.5:1	30.5:1	30.5:1	30.5:1
Social Studies	31.0:1	30.5:1	30.5:1	30.5:1	30.5:1
Elem. School Supply Allocation	\$75.24/ student	\$75.24/ student	\$75.24/ student	\$75.24/ student	\$75.24/ student
Middle School Supply Allocation	\$97.74/ student	\$97.74/ student	\$97.74/ student	\$97.74/ student	\$97.74/ student
High School Supply Allocation	\$112.50/ student	\$112.50/ student	\$112.50/ student	\$112.50/ student	\$112.50/ student
Elem. School LAN Allocation	\$1,000 min.				
Middle School LAN Allocation	\$1,000 min.				
High School LAN Allocation	IT Provided Support				



Elementary and K-8 School Site Allocations 2022-23

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 2022-23

	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	30.5:1
7-8		30.5:1
Principal	1.0 FTE	1.0 FTE
Assistant Principal	1:1,000, 1.0 FTE	1:1,000, 1.0 FTE
K-6 TOSA-LCFF Base	0.2FTE minimum	
K-6 TOSA-LCFF Supplemental	0.2FTE minimum	
Middle School Assistant Principal		1.0 FTE minimum
Admin/Clerical	1.75 FTE minimum	2.4 FTE minimum
Elementary School Library/Media Support	1.25 FTE minimum	1.25 FTE minimum
Middle School Library/Media Support		900:1 (7-8 only)
Middle School Counseling Support		0.6 FTE minimum
Custodial	1.75 FTE minimum	1.75 FTE minimum
Elementary School Campus Supervision	\$42.38/student (K-6) min.	\$42.38/student (K-5) min.
Middle School Campus Supervision		0.25 FTE minimum
Middle School Campus Supervision Discretionary		\$900/yr
Elementary School 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	12 days	12 days
Health Clerk	5 days	5 days
K Aide - 1hr/day (min)	5 days	5 days
Combo Class Aide - 2hrs/day	5 days	5 days
4-6 Combo Class Allocation	\$1,500/class	\$1,500/class
SBAC Testing Allocation	\$1,500/year	\$1,500/year

Middle and High School Site Allocations 2022-23



MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 2022-23

	Middle	High
Teachers:		
7-8 Overall	30.5:1	
Humanities	30.5:1	
9-12 Overall		30.5:1
9th Grade CSR		30.5:1
English		30.5:1
Social Studies		30.5:1
Principal	1.0 FTE	1.0 FTE
Assistant Principal	900:1, min. 1.0 FTE	1800:1, min. 2.4 FTE
Assistant Principal Extra Duty Days		15 days
Admin/Clerical	600:1, min. 2.75 FTE	1600:1, min. 8.0 FTE
Library/Media Support	900:1, min. 0.7 FTE	1800:1, min. 1.0 FTE
Counseling	450:1, min. 1.0 FTE	450:1, min. 3.0 FTE
Athletic Director		0.4 FTE
Custodial	2.5 FTE	7.5 FTE
M & O Supervision		1.0 FTE
Campus Supervision	1.0 FTE	2.5 FTE
Campus Supervision Discretionary	\$2,700/yr	
Supply Allocation	\$97.74/student	\$112.50/student
Technology, LAN support	\$1,000 minimum	IT provided support
Health Clerk	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

Alderwood Elementary School

Enrollment (Oct. 2021 Enrollment)

739

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,778,878	\$3,760
Classified Salaries*	269,305	364
Benefits*	1,084,911	1,468
Site Operations/Utilities	183,986	249
LCFF Base	134,321	182
LCFF Supplemental	118,936	161
Total Unrestricted General Fund Program Expenditures	\$4,570,337	\$6,184
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,390	10
Total Restricted General Fund Program Expenditures	\$7,390	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,577,727	\$6,194



BONITA CANYON

ELEMENTARY

Bonita Canyon Elementary School

Enrollment (Oct. 2021 Enrollment)

393

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,640,514	\$4,174
Classified Salaries*	173,921	443
Benefits*	652,560	1,660
Site Operations/Utilities	85,358	217
LCFF Base	70,244	179
LCFF Supplemental	58,440	149
Total Unrestricted General Fund Program Expenditures	\$2,681,037	\$6,822
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	3,930	10
Total Restricted General Fund Program Expenditures	\$3,930	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,684,967	\$6,832



Brywood Elementary School

Enrollment (Oct. 2021 Enrollment) 499

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,729,778	\$3,466
Classified Salaries*	266,462	534
Benefits*	717,901	1,439
Site Operations/Utilities	84,955	170
LCFF Base	91,510	183
LCFF Supplemental	53,835	108
Total Unrestricted General Fund Program Expenditures	\$2,944,441	\$5,901
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,990	10
Total Restricted General Fund Program Expenditures	\$4,990	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,949,431	\$5,911



Canyon View Elementary School

Enrollment (Oct. 2021 Enrollment) 613

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,227,628	\$3,634
Classified Salaries*	241,292	394
Benefits*	858,949	1,401
Site Operations/Utilities	178,819	292
LCFF Base	110,619	180
LCFF Supplemental	106,299	173
Total Unrestricted General Fund Program Expenditures	\$3,723,606	\$6,074
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,140	7
Total Restricted General Fund Program Expenditures	\$4,140	\$7
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,727,746	\$6,081



College Park Elementary School

Enrollment (Oct. 2021 Enrollment)

573

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,448,617	\$4,273
Classified Salaries*	270,970	473
Benefits*	946,914	1,653
Site Operations/Utilities	52,854	92
LCFF Base	105,856	185
LCFF Supplemental	86,928	152
Total Unrestricted General Fund Program Expenditures	\$3,912,139	\$6,827
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,730	10
Total Restricted General Fund Program Expenditures	\$5,730	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,917,869	\$6,837



Culverdale Elementary School

Enrollment (Oct. 2021 Enrollment) 560

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,339,147	\$4,177
Classified Salaries*	346,596	619
Benefits*	926,821	1,655
Site Operations/Utilities	131,384	235
LCFF Base	100,511	179
LCFF Supplemental	87,269	156
Total Unrestricted General Fund Program Expenditures	\$3,931,728	\$7,021
<u>Restricted General Fund Program Expenditures</u>		
Title 1	196,472	351
Lottery Instructional Materials	5,600	10
Total Restricted General Fund Program Expenditures	\$202,072	\$361
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,133,800	\$7,382



Cypress Village Elementary School

Enrollment (Oct. 2021 Enrollment) 1,004

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,507,097	\$3,493
Classified Salaries*	307,123	306
Benefits*	1,346,624	1,341
Site Operations/Utilities	173,162	172
LCFF Base	184,125	183
LCFF Supplemental	141,620	141
Total Unrestricted General Fund Program Expenditures	\$5,659,751	\$5,637
<u>Restricted General Fund Program Expenditures</u>		
Title I	192,164	191
Lottery Instructional Materials	10,040	10
Total Restricted General Fund Program Expenditures	\$202,204	\$201
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,861,955	\$5,839



DEERFIELD

ELEMENTARY

Deerfield Elementary School

Enrollment (Oct. 2021 Enrollment)

616

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,275,808	\$3,694
Classified Salaries*	280,498	455
Benefits*	899,749	1,461
Site Operations/Utilities	267,993	435
LCFF Base	111,149	180
LCFF Supplemental	100,486	163
Total Unrestricted General Fund Program Expenditures	\$3,935,683	\$6,389
<u>Restricted General Fund Program Expenditures</u>		
Title I	104,268	169
Lottery Instructional Materials	6,160	10
Total Restricted General Fund Program Expenditures	\$110,428	\$179
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,046,111	\$6,568



EASTSHORE

• ELEMENTARY SCHOOL •

Eastshore Elementary School

Enrollment (Oct. 2021 Enrollment)

527

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,120,248	\$4,023
Classified Salaries*	276,206	524
Benefits*	861,375	1,634
Site Operations/Utilities	90,735	172
LCFF Base	94,397	179
LCFF Supplemental	55,802	106
Total Unrestricted General Fund Program Expenditures	\$3,498,763	\$6,639
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,270	10
Total Restricted General Fund Program Expenditures	\$5,270	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,504,033	\$6,649



EASTWOOD

ELEMENTARY SCHOOL

Eastwood Elementary School

Enrollment (Oct. 2021 Enrollment)

576

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,827,647	\$3,173
Classified Salaries*	305,930	531
Benefits*	778,551	1,352
Site Operations/Utilities	143,077	248
LCFF Base	104,941	182
LCFF Supplemental	101,192	176
Total Unrestricted General Fund Program Expenditures	\$3,261,338	\$5,662
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,760	10
Total Restricted General Fund Program Expenditures	\$5,760	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,267,098	\$5,672



Greentree Elementary School

Enrollment (Oct. 2021 Enrollment)

433

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,577,670	\$3,644
Classified Salaries*	274,200	633
Benefits*	661,920	1,529
Site Operations/Utilities	101,148	234
LCFF Base	78,005	180
LCFF Supplemental	70,554	163
Total Unrestricted General Fund Program Expenditures	\$2,763,497	\$6,382
<u>Restricted General Fund Program Expenditures</u>		
Title 1	112,885	261
Lottery Instructional Materials	4,330	10
Total Restricted General Fund Program Expenditures	\$117,215	\$271
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,880,712	\$6,653



LOMA RIDGE ELEMENTARY

Loma Ridge Elementary School

Enrollment (Oct. 2021 Enrollment)

551

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,763,523	\$3,201
Classified Salaries*	241,626	439
Benefits*	751,539	1,364
Site Operations/Utilities	271,253	492
LCFF Base	101,582	184
LCFF Supplemental	61,861	112
Total Unrestricted General Fund Program Expenditures	\$3,191,384	\$5,792
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,510	10
Total Restricted General Fund Program Expenditures	\$5,510	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,196,894	\$5,802



MEADOW PARK

ELEMENTARY SCHOOL

Meadow Park Elementary School

Enrollment (Oct. 2021 Enrollment)

550

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,903,668	\$3,461
Classified Salaries*	303,680	552
Benefits*	792,851	1,442
Site Operations/Utilities	76,542	139
LCFF Base	100,008	182
LCFF Supplemental	106,569	194
Total Unrestricted General Fund Program Expenditures	\$3,283,318	\$5,970
<u>Restricted General Fund Program Expenditures</u>		
Title 1	104,268	190
Lottery Instructional Materials	5,500	10
Total Restricted General Fund Program Expenditures	\$109,768	\$200
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,393,086	\$6,169



Northwood Elementary School

Enrollment (Oct. 2021 Enrollment) 471

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,811,456	\$3,846
Classified Salaries*	297,383	631
Benefits*	754,433	1,602
Site Operations/Utilities	78,025	166
LCFF Base	84,632	180
LCFF Supplemental	101,462	215
Total Unrestricted General Fund Program Expenditures	\$3,127,391	\$6,640
<u>Restricted General Fund Program Expenditures</u>		
Title 1	112,885	240
Lottery Instructional Materials	4,710	10
Total Restricted General Fund Program Expenditures	\$117,595	\$250
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,244,986	\$6,890



Oak Creek Elementary School

Enrollment (Oct. 2021 Enrollment)

853

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,097,066	\$3,631
Classified Salaries*	242,837	285
Benefits*	1,152,142	1,351
Site Operations/Utilities	194,940	229
LCFF Base	151,656	178
LCFF Supplemental	111,230	130
Total Unrestricted General Fund Program Expenditures	\$4,949,871	\$5,803
<u>Restricted General Fund Program Expenditures</u>		
Title 1	211,983	249
Lottery Instructional Materials	8,530	10
Total Restricted General Fund Program Expenditures	\$220,513	\$259
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,170,384	\$6,061



Portola Springs Elementary School

Enrollment (Oct. 2021 Enrollment)

843

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,911,511	\$3,454
Classified Salaries*	262,090	311
Benefits*	1,119,677	1,328
Site Operations/Utilities	145,039	172
LCFF Base	150,558	179
LCFF Supplemental	56,830	67
Total Unrestricted General Fund Program Expenditures	\$4,645,705	\$5,511
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,430	10
Total Restricted General Fund Program Expenditures	\$8,430	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,654,135	\$5,521



SANTIAGO HILLS

— ELEMENTARY SCHOOL —

Santiago Hills Elementary School

Enrollment (Oct. 2021 Enrollment)

530

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,810,926	\$3,417
Classified Salaries*	237,843	449
Benefits*	709,767	1,339
Site Operations/Utilities	129,176	244
LCFF Base	95,980	181
LCFF Supplemental	64,521	122
Total Unrestricted General Fund Program Expenditures	\$3,048,213	\$5,751
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,300	10
Total Restricted General Fund Program Expenditures	\$5,300	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,053,513	\$5,761



Springbrook Elementary School

Enrollment (Oct. 2021 Enrollment)

483

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,889,754	\$3,913
Classified Salaries*	260,769	540
Benefits*	761,263	1,576
Site Operations/Utilities	84,707	175
LCFF Base	85,758	178
LCFF Supplemental	92,903	192
Total Unrestricted General Fund Program Expenditures	\$3,175,154	\$6,574
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$123,226	\$255
Lottery Instructional Materials	4,830	10
Total Restricted General Fund Program Expenditures	\$128,056	\$265
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,303,210	\$6,839



Stone Creek Elementary School

Enrollment (Oct. 2021 Enrollment) 479

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,795,724	\$3,749
Classified Salaries*	239,218	499
Benefits*	714,267	1,491
Site Operations/Utilities	94,396	197
LCFF Base	86,985	182
LCFF Supplemental	61,047	127
Total Unrestricted General Fund Program Expenditures	\$2,991,637	\$6,246
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,790	10
Total Restricted General Fund Program Expenditures	\$4,790	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,996,427	\$6,256



Stonegate Elementary School

Enrollment (Oct. 2021 Enrollment)

874

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,426,336	\$3,920
Classified Salaries*	317,827	364
Benefits*	1,296,770	1,484
Site Operations/Utilities	171,049	196
LCFF Base	157,150	180
LCFF Supplemental	64,517	74
Total Unrestricted General Fund Program Expenditures	\$5,433,649	\$6,217
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,740	10
Total Restricted General Fund Program Expenditures	\$8,740	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,442,389	\$6,227



TURTLE ROCK ELEMENTARY

Turtle Rock Elementary School

Enrollment (Oct. 2021 Enrollment)

815

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,020,940	\$3,707
Classified Salaries*	278,719	342
Benefits*	1,143,937	1,404
Site Operations/Utilities	96,054	118
LCFF Base	156,028	191
LCFF Supplemental	118,519	145
Total Unrestricted General Fund Program Expenditures	\$4,814,197	\$5,907
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,150	10
Total Restricted General Fund Program Expenditures	\$8,150	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,822,347	\$5,917



UNIVERSITY PARK ELEMENTARY

University Park Elementary School

Enrollment (Oct. 2021 Enrollment)

495

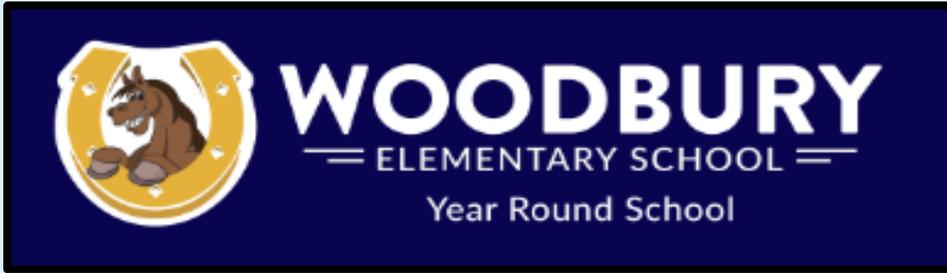
	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$1,790,738	\$3,618
Classified Salaries*	252,648	510
Benefits*	713,694	1,442
Site Operations/Utilities	92,695	187
LCFF Base	89,807	181
LCFF Supplemental	112,041	226
Total Unrestricted General Fund Program Expenditures	\$3,051,623	\$6,165
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$139,599	\$282
Lottery Instructional Materials	4,950	10
Total Restricted General Fund Program Expenditures	\$144,549	\$292
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,196,172	\$6,457



Westpark Elementary School

Enrollment (Oct. 2021 Enrollment) 809

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,042,637	\$3,761
Classified Salaries*	239,943	297
Benefits*	1,136,044	1,404
Site Operations/Utilities	138,217	171
LCFF Base	143,807	178
LCFF Supplemental	66,600	82
Total Unrestricted General Fund Program Expenditures	\$4,767,248	\$5,893
<u>Restricted General Fund Program Expenditures</u>		
Title I	180,961	224
Lottery Instructional Materials	8,090	10
Total Restricted General Fund Program Expenditures	\$189,051	\$234
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,956,299	\$6,126



Woodbury Elementary School

Enrollment (Oct. 2021 Enrollment) 1,106

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,750,127	\$3,391
Classified Salaries*	292,861	265
Benefits*	1,429,274	1,292
Site Operations/Utilities	144,337	131
LCFF Base	201,210	182
LCFF Supplemental	98,266	89
Total Unrestricted General Fund Program Expenditures	\$5,916,075	\$5,349
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,060	10
Total Restricted General Fund Program Expenditures	\$11,060	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,927,135	\$5,359



BEACON PARK

K-8 SCHOOL

Beacon Park K-8 School

Enrollment (Oct. 2021 Enrollment)

938

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	3,568,588	\$3,804
Classified Salaries*	370,559	395
Benefits*	1,387,927	1,480
Site Operations/Utilities	223,605	238
LCFF Base	165,696	177
LCFF Supplemental	59,828	64
Counseling Program	137,162	146
Total Unrestricted General Fund Program Expenditures	\$5,913,365	\$6,304
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,380	10
Total Restricted General Fund Program Expenditures	\$9,380	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,922,745	\$6,314



Cadence Park K-8 School

Enrollment (Oct. 2021 Enrollment)

1,022

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,129,624	\$3,062
Classified Salaries*	341,884	335
Benefits*	1,285,156	1,257
Site Operations/Utilities	228,809	224
LCFF Base	175,400	172
LCFF Supplemental	73,051	71
Counseling Program	103,135	101
Total Unrestricted General Fund Program Expenditures	\$5,337,059	\$5,222
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$171,482	\$168
Lottery Instructional Materials	12,660	12
Total Restricted General Fund Program Expenditures	\$184,142	\$180
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,521,201	\$5,402



Plaza Vista K-8 School

Enrollment (Oct. 2021 Enrollment)

795

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,820,016	\$3,547
Classified Salaries*	318,458	401
Benefits*	1,127,776	1,419
Site Operations/Utilities	133,594	168
LCFF Base	180,820	227
LCFF Supplemental	134,970	170
Counseling	80,319	101
Total Unrestricted General Fund Program Expenditures	\$4,795,953	\$6,033
<u>Restricted General Fund Program Expenditures</u>		
Title I	120,641	152
Lottery Instructional Materials	7,950	10
Total Restricted General Fund Program Expenditures	\$128,591	\$162
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,924,544	\$6,194



Solis Park K-8 School

Enrollment (Estimate)

505

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$849,135	\$1,681
Classified Salaries*	199,878	396
Benefits*	407,379	807
Site Operations/Utilities	123,000	244
LCFF Base	89,887	178
LCFF Supplemental	57,811	114
Counseling Program	0	0
Total Unrestricted General Fund Program Expenditures	\$1,727,090	\$3,420
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$0	\$0
Lottery Instructional Materials	0	0
Total Restricted General Fund Program Expenditures	\$0	\$0
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,727,090	\$3,420



Vista Verde K-8 School

Enrollment (Oct. 2021 Enrollment) 759

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,375,666	\$4,448
Classified Salaries*	323,578	426
Benefits*	1,272,618	1,677
Site Operations/Utilities	199,457	263
LCFF Base	132,140	174
LCFF Supplemental	32,868	43
Counseling Program	131,644	173
Total Unrestricted General Fund Program Expenditures	\$5,467,971	\$7,031
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,590	10
Total Restricted General Fund Program Expenditures	\$7,590	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$5,475,561	\$7,041



Jeffrey Trail Middle School

Enrollment (Oct. 2021 Enrollment)

989

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,595,678	\$3,636
Classified Salaries*	425,288	430
Benefits*	1,441,934	1,458
Site Operations/Utilities	219,924	222
LCFF Base	135,466	137
LCFF Supplemental	52,239	53
Counseling Program	262,850	266
Total Unrestricted General Fund Program Expenditures	\$6,133,379	\$6,202
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,890	10
Total Restricted General Fund Program Expenditures	\$9,890	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,143,269	\$6,212



LAKE SIDE

MIDDLE SCHOOL

Lakeside Middle School

Enrollment (Oct. 2021 Enrollment)

601

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,288,656	\$3,808
Classified Salaries*	316,172	526
Benefits*	933,943	1,554
Site Operations/Utilities	182,037	303
LCFF Base	85,576	142
LCFF Supplemental	26,071	43
Counseling Program	138,494	230
Total Unrestricted General Fund Program Expenditures	\$3,970,949	\$6,607
<u>Restricted General Fund Program Expenditures</u>		
Title I	101,683	169
Lottery Instructional Materials	6,010	10
Total Restricted General Fund Program Expenditures	\$107,693	\$179
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,078,642	\$6,786



RANCHO S.J.

MIDDLE SCHOOL

Rancho San Joaquin Middle School

Enrollment (Oct. 2021 Enrollment)

746

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,822,186	\$3,783
Classified Salaries*	304,636	408
Benefits*	1,088,710	1,459
Site Operations/Utilities	206,409	277
LCFF Base	98,968	133
LCFF Supplemental	37,603	50
Counseling Program	133,481	179
Total Unrestricted General Fund Program Expenditures	\$4,691,993	\$6,290
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,460	10
Total Restricted General Fund Program Expenditures	\$7,460	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,669,453	\$6,300



Sierra Vista Middle School

Enrollment (Oct. 2021 Enrollment)

1,097

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$3,634,457	\$3,313
Classified Salaries*	357,478	326
Benefits*	1,425,003	1,299
Site Operations/Utilities	174,801	159
LCFF Base	145,910	133
LCFF Supplemental	59,002	54
Counseling Program	262,810	240
Total Unrestricted General Fund Program Expenditures	\$6,059,461	\$5,524
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,970	10
Total Restricted General Fund Program Expenditures	\$10,970	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$6,070,431	\$5,534



Southlake Middle School

Enrollment (Oct. 2021 Enrollment) 625

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,335,903	\$3,737
Classified Salaries*	320,068	512
Benefits*	958,438	1,534
Site Operations/Utilities	170,748	273
LCFF Base	82,786	132
LCFF Supplemental	41,687	67
Counseling Program	209,174	335
Total Unrestricted General Fund Program Expenditures	\$4,118,804	\$6,590
<u>Restricted General Fund Program Expenditures</u>		
Title 1	168,897	270
Lottery Instructional Materials	6,250	10
Total Restricted General Fund Program Expenditures	\$175,147	\$280
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,293,951	\$6,870



VENADO

= MIDDLE SCHOOL =

Venado Middle School

Enrollment (Oct. 2021 Enrollment)

554

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$2,091,356	\$3,775
Classified Salaries*	281,082	507
Benefits*	876,950	1,583
Site Operations/Utilities	170,027	307
LCFF Base	73,291	132
LCFF Supplemental	31,570	57
Counseling Program	114,918	207
Total Unrestricted General Fund Program Expenditures	\$3,639,194	\$6,569
<u>Restricted General Fund Program Expenditures</u>		
Title 1	93,066	168
Lottery Instructional Materials	5,540	10
Total Restricted General Fund Program Expenditures	\$98,606	\$178
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,737,800	\$6,747



CREEKSIDE

EDUCATION CENTER

Creekside High School

Enrollment (Oct. 2021 Enrollment)

109

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$755,206	\$6,928
Classified Salaries*	303,693	2,786
Benefits*	387,937	3,559
Site Operations/Utilities	246,879	2,265
LCFF Base	18,983	174
LCFF Supplemental	8,140	75
Counseling Program	247,107	2,267
Total Unrestricted General Fund Program Expenditures	\$1,967,945	\$18,055
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	1,190	11
Total Restricted General Fund Program Expenditures	\$1,190	\$11
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,969,135	\$18,065



Irvine High School

Enrollment (Oct. 2021 Enrollment)

1,795

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$6,530,263	\$3,638
Classified Salaries*	1,128,051	628
Benefits*	2,749,203	1,532
Site Operations/Utilities	573,669	320
Athletics Base Program	528,194	294
LCFF Base	330,577	184
LCFF Supplemental	76,844	43
Counseling Program	552,819	308
Total Unrestricted General Fund Program Expenditures	\$12,469,620	\$6,947
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	17,710	10
Total Restricted General Fund Program Expenditures	\$17,710	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$12,487,330	\$6,957



NORTHWOOD = HIGH SCHOOL =

Northwood High School

Enrollment (Oct. 2021 Enrollment)

2,200

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$7,683,859	\$3,493
Classified Salaries*	1,134,184	516
Benefits*	3,166,647	1,439
Site Operations/Utilities	561,916	255
Athletics Base Program	534,656	243
LCFF Base	404,826	184
LCFF Supplemental	73,783	34
Counseling Program	604,211	275
Total Unrestricted General Fund Program Expenditures	\$14,164,082	\$6,438
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	22,000	10
Total Restricted General Fund Program Expenditures	\$22,000	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$14,186,082	\$6,448



Portola High School

Enrollment (Oct. 2021 Enrollment)

2,097

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$6,591,684	\$3,143
Classified Salaries*	1,149,563	548
Benefits*	2,932,720	1,399
Site Operations/Utilities	688,368	328
Athletics Base Program	516,447	246
LCFF Base	385,943	184
LCFF Supplemental	63,150	30
Counseling Program	582,004	278
Total Unrestricted General Fund Program Expenditures	\$12,909,879	\$6,156
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	20,970	10
Total Restricted General Fund Program Expenditures	\$20,970	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$12,930,849	\$6,166



UNIVERSITY HIGH SCHOOL

University High School

Enrollment (Oct. 2021 Enrollment)

2,097

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$7,614,784	\$3,631
Classified Salaries*	1,160,019	553
Benefits*	3,115,750	1,486
Site Operations/Utilities	443,527	212
Athletics Base Program	516,711	246
LCFF Base	385,943	184
LCFF Supplemental	59,592	28
Counseling Program	630,617	301
Total Unrestricted General Fund Program Expenditures	\$13,926,943	\$6,641
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	20,970	10
Total Restricted General Fund Program Expenditures	\$20,970	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$13,947,913	\$6,651



Woodbridge High School

Enrollment (Oct. 2021 Enrollment) 2,244

	2022-23 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries*	\$7,788,676	\$3,471
Classified Salaries*	1,137,775	507
Benefits*	3,234,348	1,441
Site Operations/Utilities	721,058	321
Athletics Base Program	517,408	231
LCFF Base	348,910	155
LCFF Supplemental	62,962	28
Counseling Program	515,041	230
Total Unrestricted General Fund Program Expenditures	\$14,326,178	\$6,384
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	18,950	8
Total Restricted General Fund Program Expenditures	\$18,950	\$8
TOTAL LOCATION PROGRAM EXPENDITURES	\$14,345,128	\$6,393



Irvine Unified School District Virtual Academy



The Irvine Unified School District Virtual Academy (IVA) Elementary and Secondary (Middle and High Schools) became recognized schools beginning with the 2021-22 school year.

Enrollment (September 2022 Enrollment)

IVA Elementary: **189**

IVA Middle @ San Joaquin: **47**

IVA High @ San Joaquin: **135**



VIII. Multi-Year Projections tab placeholder

**Irvine Unified School District
2022-23 Budget
General Fund**

DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
A. REVENUES						
LCFF Sources	\$ 328,457,044	\$ 325,245,195	\$ 338,947,604	\$ 376,425,019	\$ 400,696,791	\$ 421,029,976
Federal Revenues	11,413,271	26,208,417	16,971,923	38,750,982	12,733,727	12,733,727
Other State Revenues	52,149,616	78,870,766	90,023,738	75,260,934	75,925,513	77,272,452
Other Local Revenue	34,243,909	29,075,127	33,387,585	22,144,989	22,297,187	22,538,602
TOTAL REVENUES	\$ 426,263,840	\$ 459,399,504	\$ 479,330,850	\$ 512,581,924	\$ 511,653,218	\$ 533,574,757
B. EXPENDITURES						
Certificated Salaries	\$ 182,074,101	\$ 186,924,630	\$ 207,394,986	\$ 207,194,933	\$ 198,126,647	\$ 202,465,891
Classified Salaries	68,350,550	70,071,796	73,510,021	78,484,191	76,265,247	77,728,226
Employee Benefits	106,506,743	99,273,002	116,654,599	125,597,522	121,115,988	122,357,081
Books and Supplies	18,047,299	22,555,128	20,300,594	33,848,173	22,202,394	17,645,074
Services, Other Oper. Exps	28,739,696	31,066,539	40,787,936	37,390,571	34,461,804	35,274,798
Capital Outlay	1,333,257	2,954,943	776,414	2,220,000	670,000	670,000
Other Outgo	3,218,385	3,077,818	2,354,013	3,248,000	3,304,651	3,349,259
Direct Support/Indirect Costs	(258,471)	(10,355)	(209,170)	(220,147)	(220,147)	(220,147)
TOTAL EXPENDITURES	\$ 408,011,560	\$ 415,913,501	\$ 461,569,393	\$ 487,763,243	\$ 455,926,585	\$ 459,270,182
C. EXCESS (DEFICIENCY)	\$ 18,252,280	\$ 43,486,003	\$ 17,761,457	\$ 24,818,681	\$ 55,726,633	\$ 74,304,575

**Irvine Unified School District
2022-23 Budget
General Fund**

DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	14,285,980	22,939,088	17,643,206	5,850,000	5,900,000	6,175,000
Other Sources	127,073	127,073	127,073	127,073	127,073	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	\$ (13,908,907)	\$ (22,562,015)	\$ (16,266,133)	\$ (5,472,927)	\$ (5,522,927)	\$ (5,925,000)
<u>E. NET INCREASE (DECREASE)</u>	4,343,373	20,923,988	1,495,324	19,345,754	50,203,706	68,379,575
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ 66,616,125	\$ 70,959,498	\$ 91,883,486	\$ 93,378,810	\$ 112,724,564	\$ 162,928,270
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	66,616,125	70,959,498	91,883,486	93,378,810	112,724,564	162,928,270
Ending Balance, June 30,	<u>\$ 70,959,498</u>	<u>\$ 91,883,486</u>	<u>\$ 93,378,810</u>	<u>\$ 112,724,564</u>	<u>\$ 162,928,270</u>	<u>\$ 231,307,846</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	231,901	186,170	228,078	200,000	200,000	200,000
Prepaid Expenses	23,813	21,317	389,531	0	0	0
Economic Uncertainties	8,446,000	8,778,000	9,585,000	9,873,000	9,236,532	9,308,904
%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Restricted Ending Fund Balance	17,504,303	43,349,361	45,212,946	45,744,063	54,393,672	67,668,450
Board Assigned/Unassigned	44,603,482	39,398,638	37,813,256	56,757,502	98,948,067	153,980,492

**Irvine Unified School District
2022-23 Budget
Unrestricted**

DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
A. REVENUES						
LCFF Sources	\$ 323,720,873	\$ 323,172,673	\$ 338,947,604	\$ 371,725,019	\$ 395,996,791	\$ 416,329,976
Federal Revenues	301,413	0	1,181,700	0	0	0
Other State Revenues	9,398,622	7,642,003	7,836,846	7,545,778	7,648,023	7,781,222
Other Local Revenue	11,743,852	10,484,873	9,586,047	11,186,247	11,338,445	11,579,860
TOTAL REVENUES	\$ 345,164,761	\$ 341,299,549	\$ 357,552,196	\$ 390,457,044	\$ 414,983,259	\$ 435,691,058
B. EXPENDITURES						
Certificated Salaries	144,449,871	145,598,053	153,195,852	154,081,016	157,348,010	160,542,138
Classified Salaries	39,358,166	40,321,985	40,797,113	44,666,343	44,896,727	45,792,454
Employee Benefits	62,477,611	58,352,578	65,342,038	72,221,823	73,201,323	74,125,610
Books and Supplies	6,855,727	4,957,365	8,566,735	7,583,764	7,391,306	7,541,781
Services, Other Oper. Exps	17,328,334	16,654,853	20,720,675	23,293,827	23,386,082	24,018,089
Capital Outlay	439,071	531,793	173,596	120,000	120,000	120,000
Other Outgo	1,608,932	1,539,303	1,526,450	1,848,000	1,904,651	1,949,259
Direct Support/Indirect Costs	(2,340,333)	(2,091,007)	(2,564,379)	(2,750,345)	(2,803,884)	(2,858,221)
TOTAL EXPENDITURES	\$ 270,177,378	\$ 265,864,925	\$ 287,758,080	\$ 301,064,428	\$ 305,444,215	\$ 311,231,110
C. EXCESS (DEFICIENCY)	\$ 74,987,382	\$ 75,434,624	\$ 69,794,116	\$ 89,392,616	\$ 109,539,044	\$ 124,459,948

**Irvine Unified School District
2022-23 Budget
Unrestricted**

DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers Out	5,448,093	10,255,873	6,581,240	3,100,000	3,150,000	3,425,000
Other Sources	127,073	127,073	127,073	127,073	127,073	0
Other Uses	0	0	0	0	0	0
Contributions to Restricted Programs	(63,184,822)	(70,476,895)	(64,958,209)	(67,855,052)	(65,212,020)	(66,180,151)
Total Other Sources/Uses	\$ (68,255,843)	\$ (80,355,695)	\$ (70,162,376)	\$ (70,577,979)	\$ (67,984,947)	\$ (69,355,151)
E. NET INCREASE (DECREASE)	6,731,540	(4,921,071)	(368,260)	18,814,637	41,554,097	55,104,797
F. FUND BALANCE						
Beginning Balance, July 1,	46,723,656	53,455,196	48,534,125	48,165,865	66,980,502	108,534,599
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	46,723,656	53,455,196	48,534,125	48,165,865	66,980,502	108,534,599
Ending Balance, June 30,	<u>\$ 53,455,196</u>	<u>\$ 48,534,125</u>	<u>\$ 48,165,865</u>	<u>\$ 66,980,502</u>	<u>\$ 108,534,599</u>	<u>\$ 163,639,396</u>
Components of Ending Fund Balance						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	231,901	186,170	228,078	200,000	200,000	200,000
Prepaid Expenses	23,813	21,317	389,531	0	0	0
Economic Uncertainties	8,446,000	8,778,000	9,585,000	9,873,000	9,236,532	9,308,904
Board Assigned/Unassigned	44,603,482	39,398,638	37,813,256	56,757,502	98,948,067	153,980,492

**Irvine Unified School District
2022-23 Budget
Restricted**

DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
A. REVENUES						
LCFF Sources	\$ 4,736,171	\$ 2,072,522	\$ -	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000
Federal Revenues	11,111,858	26,208,417	15,790,223	38,750,982	12,733,727	12,733,727
Other State Revenues	42,750,993	71,228,763	82,186,892	67,715,156	68,277,490	69,491,230
Other Local Revenue	22,500,057	18,590,254	23,801,539	10,958,742	10,958,742	10,958,742
TOTAL REVENUES	\$ 81,099,080	\$ 118,099,955	\$ 121,778,654	\$ 122,124,880	\$ 96,669,959	\$ 97,883,699
B. EXPENDITURES						
Certificated Salaries	37,624,230	41,326,577	54,199,134	53,113,917	40,778,637	41,923,753
Classified Salaries	28,992,384	29,749,810	32,712,908	33,817,848	31,368,521	31,935,773
Employee Benefits	44,029,132	40,920,424	51,312,561	53,375,699	47,914,665	48,231,471
Books and Supplies	11,191,572	17,597,763	11,733,859	26,264,409	14,811,087	10,103,293
Services, Other Oper. Exps	11,411,362	14,411,686	20,067,261	14,096,744	11,075,722	11,256,709
Capital Outlay	894,186	2,423,149	602,817	2,100,000	550,000	550,000
Other Outgo	1,609,454	1,538,515	827,562	1,400,000	1,400,000	1,400,000
Direct Support/Indirect Costs	2,081,862	2,080,652	2,355,209	2,530,198	2,583,737	2,638,074
TOTAL EXPENDITURES	\$ 137,834,182	\$ 150,048,577	\$ 173,811,312	\$ 186,698,815	\$ 150,482,370	\$ 148,039,072
C. EXCESS (DEFICIENCY)	\$ (56,735,102)	\$ (31,948,621)	\$ (52,032,659)	\$ (64,573,935)	\$ (53,812,411)	\$ (50,155,373)

**Irvine Unified School District
2022-23 Budget
Restricted**

DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	8,837,887	12,683,216	11,061,966	2,750,000	2,750,000	2,750,000
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions to Restricted Programs	63,184,822	70,476,895	64,958,209	67,855,052	65,212,020	66,180,151
Total Other Sources/Uses	\$ 54,346,936	\$ 57,793,680	\$ 53,896,243	\$ 65,105,052	\$ 62,462,020	\$ 63,430,151
<u>E. NET INCREASE (DECREASE)</u>	(2,388,166)	25,845,059	1,863,584	531,117	8,649,609	13,274,778
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	19,892,469	17,504,303	43,349,361	45,212,946	45,744,063	54,393,672
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	19,892,469	17,504,303	43,349,361	45,212,946	45,744,063	54,393,672
Ending Balance, June 30,	<u>\$ 17,504,303</u>	<u>\$ 43,349,361</u>	<u>\$ 45,212,946</u>	<u>\$ 45,744,063</u>	<u>\$ 54,393,672</u>	<u>\$ 67,668,450</u>

IX. Other Funds
tab placeholder

Other District Funds

Student Activity Special Revenue Fund (Fund 8)

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

Adult Education Fund (Fund 11)

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

Child Development Fund (Fund 12)

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

Cafeteria Fund (Fund 13)

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

Deferred Maintenance Fund (Fund 14)

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

Building Fund (Fund 21)

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

Capital Facilities Fund (Fund 25)

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

County School Facilities Fund (Fund 35)

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

Other District Funds

Special Reserve Fund – Capital Projects (Fund 40)

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

Capital Project Fund for Blended Component Units (Fund 49)

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

Bond Interest and Redemption Fund (Fund 51)

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

Debt Service Fund for Blended Component Units (Fund 52)

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

Workers Compensation Fund (Fund 68)

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

Health and Welfare Fund (Fund 69)

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

Insurance Reserve Fund (Fund 70)

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

Property/Liability Fund (Fund 81)

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

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	5,146,990	5,146,990	0	3,325,239	3,325,239
TOTAL REVENUES	0	5,146,990	5,146,990	0	3,325,239	3,325,239
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	869,549	869,549	0	749,807	749,807
Services, Other Oper. Exps	0	3,605,485	3,605,485	0	2,338,992	2,338,992
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	4,475,035	4,475,035	0	3,088,799	3,088,799
C. EXCESS (DEFICIENCY)	0	671,955	671,955	0	236,440	236,440

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	671,955	671,955	0	236,440	236,440
F. FUND BALANCE						
Beginning Balance, July 1,	0	2,686,655	2,686,655	0	3,358,610	3,358,610
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	2,686,655	2,686,655	0	3,358,610	3,358,610
Ending Balance, June 30,	<u>0</u>	<u>3,358,610</u>	<u>3,358,610</u>	<u>0</u>	<u>3,595,050</u>	<u>3,595,050</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	526,344	526,344	0	962,183	962,183
Other Local Revenues	0	399,647	399,647	0	2,300	2,300
TOTAL REVENUES	0	925,991	925,991	0	964,483	964,483
B. EXPENDITURES						
Certificated Salaries	0	200,697	200,697	0	200,516	200,516
Classified Salaries	0	107,866	107,866	0	110,483	110,483
Employee Benefits	0	81,311	81,311	0	88,979	88,979
Books and Supplies	0	72,885	72,885	0	122,794	122,794
Services, Other Oper. Exps	0	6,682	6,682	0	606,824	606,824
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	14,130	14,130	0	14,887	14,887
TOTAL EXPENDITURES	0	483,572	483,572	0	1,144,483	1,144,483
C. EXCESS (DEFICIENCY)	0	442,420	442,420	0	(180,000)	(180,000)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	442,420	442,420	0	(180,000)	(180,000)
F. FUND BALANCE						
Beginning Balance, July 1,	0	179,544	179,544	0	621,964	621,964
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	179,544	179,544	0	621,964	621,964
Ending Balance, June 30,	<u>0</u>	<u>621,964</u>	<u>621,964</u>	<u>0</u>	<u>441,964</u>	<u>441,964</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	1,144,011	1,144,011	0	1,001,581	1,001,581
Other State Revenues	0	3,540	3,540	0	0	0
Other Local Revenues	0	362,266	362,266	0	455,500	455,500
TOTAL REVENUES	0	1,509,818	1,509,818	0	1,457,081	1,457,081
B. EXPENDITURES						
Certificated Salaries	0	114,579	114,579	0	111,257	111,257
Classified Salaries	0	1,046,049	1,046,049	0	1,094,534	1,094,534
Employee Benefits	0	480,832	480,832	0	520,172	520,172
Books and Supplies	0	90,132	90,132	0	126,826	126,826
Services, Other Oper. Exps	0	10,407	10,407	0	10,365	10,365
Capital Outlay	0	47,003	47,003	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	33,398	33,398	0	26,345	26,345
TOTAL EXPENDITURES	0	1,822,400	1,822,400	0	1,889,499	1,889,499
C. EXCESS (DEFICIENCY)	0	(312,582)	(312,582)	0	(432,418)	(432,418)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	431,240	431,240	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	431,240	431,240	0	0	0
E. NET INCREASE (DECREASE)	0	118,658	118,658	0	(432,418)	(432,418)
F. FUND BALANCE						
Beginning Balance, July 1,	0	224,248	224,248	0	342,905	342,905
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	224,248	224,248	0	342,905	342,905
Ending Balance, June 30,	<u>0</u>	<u>342,905</u>	<u>342,905</u>	<u>0</u>	<u>(89,513)</u>	<u>(89,513)</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	18,496,704	18,496,704	0	7,384,906	7,384,906
Other State Revenues	0	1,115,912	1,115,912	0	8,413,514	8,413,514
Other Local Revenues	0	1,044,098	1,044,098	0	1,213,518	1,213,518
TOTAL REVENUES	0	20,656,715	20,656,715	0	17,011,938	17,011,938
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	3,502,373	3,502,373	0	3,640,414	3,640,414
Employee Benefits	0	1,594,251	1,594,251	0	1,706,203	1,706,203
Books and Supplies	0	6,452,644	6,452,644	0	6,552,935	6,552,935
Services, Other Oper. Exps	0	60,163	60,163	0	141,200	141,200
Capital Outlay	0	65,081	65,081	0	53,400	53,400
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	161,642	161,642	0	178,915	178,915
TOTAL EXPENDITURES	0	11,836,154	11,836,154	0	12,273,067	12,273,067
C. EXCESS (DEFICIENCY)	0	8,820,561	8,820,561	0	4,738,871	4,738,871

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	8,820,561	8,820,561	0	4,738,871	4,738,871
F. FUND BALANCE						
Beginning Balance, July 1,	0	143,633	143,633	0	8,964,194	8,964,194
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	143,633	143,633	0	8,964,194	8,964,194
Ending Balance, June 30,	<u>0</u>	<u>8,964,194</u>	<u>8,964,194</u>	<u>0</u>	<u>13,703,065</u>	<u>13,703,065</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	(22,578)	(22,578)	0	9,000	9,000
TOTAL REVENUES	0	(22,578)	(22,578)	0	9,000	9,000
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	617,587	617,587	0	0	0
Services, Other Oper. Exps	0	1,339,277	1,339,277	0	1,209,000	1,209,000
Capital Outlay	0	1,842,901	1,842,901	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,799,764	3,799,764	0	1,209,000	1,209,000
C. EXCESS (DEFICIENCY)	0	(3,822,343)	(3,822,343)	0	(1,200,000)	(1,200,000)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	2,250,000	2,250,000	0	750,000	750,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	2,250,000	2,250,000	0	750,000	750,000
E. NET INCREASE (DECREASE)	0	(1,572,343)	(1,572,343)	0	(450,000)	(450,000)
F. FUND BALANCE						
Beginning Balance, July 1,	0	2,346,440	2,346,440	0	774,097	774,097
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	2,346,440	2,346,440	0	774,097	774,097
Ending Balance, June 30,	<u>0</u>	<u>774,097</u>	<u>774,097</u>	<u>0</u>	<u>324,097</u>	<u>324,097</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	(205,886)	(205,886)	0	61,048	61,048
TOTAL REVENUES	0	(205,886)	(205,886)	0	61,048	61,048
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	863	863	0	2,501	2,501
Services, Other Oper. Exps	0	214,904	214,904	0	137,816	137,816
Capital Outlay	0	34,053,537	34,053,537	0	18,182,752	18,182,752
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	34,269,304	34,269,304	0	18,323,069	18,323,069
C. EXCESS (DEFICIENCY)	0	(34,475,190)	(34,475,190)	0	(18,262,021)	(18,262,021)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	1,359,532	1,359,532	0	3,000,000	3,000,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,359,532	1,359,532	0	3,000,000	3,000,000
<u>E. NET INCREASE (DECREASE)</u>	0	(33,115,658)	(33,115,658)	0	(15,262,021)	(15,262,021)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	50,717,180	50,717,180	0	17,601,522	17,601,522
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	50,717,180	50,717,180	0	17,601,522	17,601,522
Ending Balance, June 30,	<u>0</u>	<u>17,601,522</u>	<u>17,601,522</u>	<u>0</u>	<u>2,339,501</u>	<u>2,339,501</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	5,741,149	5,741,149	0	2,288,693	2,288,693
TOTAL REVENUES	0	5,741,149	5,741,149	0	2,288,693	2,288,693
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	22,017	22,017	0	16,078	16,078
Services, Other Oper. Exps	0	407,174	407,174	0	205,868	205,868
Capital Outlay	0	147,516	147,516	0	10,000	10,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	576,708	576,708	0	231,946	231,946
C. EXCESS (DEFICIENCY)	0	5,164,441	5,164,441	0	2,056,747	2,056,747

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	(4,460,250)	(4,460,250)	0	(2,000,000)	(2,000,000)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(4,460,250)	(4,460,250)	0	(2,000,000)	(2,000,000)
<u>E. NET INCREASE (DECREASE)</u>	0	704,191	704,191	0	56,747	56,747
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	12,297,328	12,297,328	0	13,001,520	13,001,520
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	12,297,328	12,297,328	0	13,001,520	13,001,520
Ending Balance, June 30,	<u>0</u>	<u>13,001,520</u>	<u>13,001,520</u>	<u>0</u>	<u>13,058,267</u>	<u>13,058,267</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	61,812,478	61,812,478	0	7,796,372	7,796,372
Other Local Revenues	0	(3,871,047)	(3,871,047)	0	1,229,419	1,229,419
TOTAL REVENUES	0	57,941,431	57,941,431	0	9,025,791	9,025,791
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	2,263	2,263	0	0	0
Services, Other Oper. Exps	0	125,164	125,164	0	61,000	61,000
Capital Outlay	0	46,796,355	46,796,355	0	22,248,201	22,248,201
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	46,923,782	46,923,782	0	22,309,201	22,309,201
C. EXCESS (DEFICIENCY)	0	11,017,649	11,017,649	0	(13,283,410)	(13,283,410)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	4,460,250	4,460,250	0	2,000,000	2,000,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	4,460,250	4,460,250	0	2,000,000	2,000,000
E. NET INCREASE (DECREASE)	0	15,477,899	15,477,899	0	(11,283,410)	(11,283,410)
F. FUND BALANCE						
Beginning Balance, July 1,	0	271,443,596	271,443,596	0	286,921,495	286,921,495
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	271,443,596	271,443,596	0	286,921,495	286,921,495
Ending Balance, June 30,	<u>0</u>	<u>286,921,495</u>	<u>286,921,495</u>	<u>0</u>	<u>275,638,085</u>	<u>275,638,085</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	(495,230)	(495,230)	0	153,550	153,550
TOTAL REVENUES	0	(495,230)	(495,230)	0	153,550	153,550
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	794,572	794,572	0	0	0
Services, Other Oper. Exps	0	420,956	420,956	0	724,663	724,663
Capital Outlay	0	9,137,128	9,137,128	0	8,611,645	8,611,645
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	10,352,656	10,352,656	0	9,336,308	9,336,308
C. EXCESS (DEFICIENCY)	0	(10,847,886)	(10,847,886)	0	(9,182,758)	(9,182,758)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	9,411,966	9,411,966	0	2,600,000	2,600,000
Interfund Trfs Out	0	(1,359,532)	(1,359,532)	0	(3,000,000)	(3,000,000)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	8,052,434	8,052,434	0	(400,000)	(400,000)
E. NET INCREASE (DECREASE)	0	(2,795,452)	(2,795,452)	0	(9,582,758)	(9,582,758)
F. FUND BALANCE						
Beginning Balance, July 1,	0	39,190,200	39,190,200	0	36,394,748	36,394,748
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	39,190,200	39,190,200	0	36,394,748	36,394,748
Ending Balance, June 30,	<u>0</u>	<u>36,394,748</u>	<u>36,394,748</u>	<u>0</u>	<u>26,811,990</u>	<u>26,811,990</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	25,241	25,241	0	9,700	9,700
TOTAL REVENUES	0	25,241	25,241	0	9,700	9,700
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	6,236	6,236	0	10,150	10,150
Services, Other Oper. Exps	0	558,327	558,327	0	961,742	961,742
Capital Outlay	0	12,072	12,072	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	576,634	576,634	0	971,892	971,892
C. EXCESS (DEFICIENCY)	0	(551,393)	(551,393)	0	(962,192)	(962,192)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	9,635,497	9,635,497	0		0
Other Uses	0	(89,592)	(89,592)	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	9,545,905	9,545,905	0	0	0
E. NET INCREASE (DECREASE)	0	8,994,512	8,994,512	0	(962,192)	(962,192)
F. FUND BALANCE						
Beginning Balance, July 1,	0	100,322,733	100,322,733	0	109,317,246	109,317,246
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	100,322,733	100,322,733	0	109,317,246	109,317,246
Ending Balance, June 30,	<u>0</u>	<u>109,317,246</u>	<u>109,317,246</u>	<u>0</u>	<u>108,355,054</u>	<u>108,355,054</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	34,405	34,405	0	0	0
Other Local Revenues	0	8,219,319	8,219,319	0	4,298,813	4,298,813
TOTAL REVENUES	0	8,253,724	8,253,724	0	4,298,813	4,298,813
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	10,036,487	10,036,487	0	5,973,494	5,973,494
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	10,036,487	10,036,487	0	5,973,494	5,973,494
C. EXCESS (DEFICIENCY)	0	(1,782,763)	(1,782,763)	0	(1,674,681)	(1,674,681)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	(1,782,763)	(1,782,763)	0	(1,674,681)	(1,674,681)
F. FUND BALANCE						
Beginning Balance, July 1,	0	8,524,291	8,524,291	0	6,745,652	6,745,652
Audit Adjustments/Restatements	0	4,124	4,124	0	0	0
Net Beginning Balance	0	8,528,415	8,528,415	0	6,745,652	6,745,652
Ending Balance, June 30,	<u>0</u>	<u>6,745,652</u>	<u>6,745,652</u>	<u>0</u>	<u>5,070,971</u>	<u>5,070,971</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	37,959,342	37,959,342	0	38,029,763	38,029,763
TOTAL REVENUES	0	37,959,342	37,959,342	0	38,029,763	38,029,763
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	29,276,351	29,276,351	0	31,461,263	31,461,263
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	29,276,351	29,276,351	0	31,461,263	31,461,263
C. EXCESS (DEFICIENCY)	0	8,682,991	8,682,991	0	6,568,500	6,568,500

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	8,682,991	8,682,991	0	6,568,500	6,568,500
F. FUND BALANCE						
Beginning Balance, July 1,	0	48,208,295	48,208,295	0	56,891,286	56,891,286
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	48,208,295	48,208,295	0	56,891,286	56,891,286
Ending Balance, June 30,	<u>0</u>	<u>56,891,286</u>	<u>56,891,286</u>	<u>0</u>	<u>63,459,786</u>	<u>63,459,786</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	1,662,110	1,662,110	0	2,170,000	2,170,000
TOTAL REVENUES	0	1,662,110	1,662,110	0	2,170,000	2,170,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	118,103	118,103	0	117,342	117,342
Employee Benefits	0	49,504	49,504	0	53,359	53,359
Books and Supplies	0	4,880	4,880	0	9,300	9,300
Services, Other Oper. Exps	0	1,775,826	1,775,826	0	1,967,198	1,967,198
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	1,948,313	1,948,313	0	2,147,199	2,147,199
C. EXCESS (DEFICIENCY)	0	(286,203)	(286,203)	0	22,801	22,801

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	(1,250,000)	(1,250,000)	0	(250,000)	(250,000)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(1,250,000)	1,250,000	0	(250,000)	(250,000)
E. NET INCREASE (DECREASE)	0	(1,536,203)	963,797	0	(227,199)	(227,199)
F. FUND BALANCE						
Beginning Balance, July 1,	0	33,561,006	33,561,006	0	32,024,803	32,024,803
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	33,561,006	33,561,006	0	32,024,803	32,024,803
Ending Balance, June 30,	<u>0</u>	<u>32,024,803</u>	<u>32,024,803</u>	<u>0</u>	<u>31,797,604</u>	<u>31,797,604</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	40,990,735	40,990,735	0	41,385,808	41,385,808
TOTAL REVENUES	0	40,990,735	40,990,735	0	41,385,808	41,385,808
B. EXPENDITURES						
Certificated Salaries	0	3,900	3,900	0	5,000	5,000
Classified Salaries	0	147,474	147,474	0	148,113	148,113
Employee Benefits	0	58,448	58,448	0	63,399	63,399
Books and Supplies	0	14,525	14,525	0	361,669	361,669
Services, Other Oper. Exps	0	38,630,285	38,630,285	0	41,038,702	41,038,702
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	38,854,632	38,854,632	0	41,616,883	41,616,883
C. EXCESS (DEFICIENCY)	0	2,136,103	2,136,103	0	(231,075)	(231,075)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	3,000,000	3,000,000	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	3,000,000	3,000,000	0	0	0
E. NET INCREASE (DECREASE)	0	5,136,103	5,136,103	0	(231,075)	(231,075)
F. FUND BALANCE						
Beginning Balance, July 1,	0	6,598,554	6,598,554	0	11,734,658	11,734,658
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,598,554	6,598,554	0	11,734,658	11,734,658
Ending Balance, June 30,	<u>0</u>	<u>11,734,658</u>	<u>11,734,658</u>	<u>0</u>	<u>11,503,583</u>	<u>11,503,583</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	(62,138)	(62,138)	0	23,000	23,000
TOTAL REVENUES	0	(62,138)	(62,138)	0	23,000	23,000
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	47,124	47,124	0	20,100	20,100
Services, Other Oper. Exps	0	2,528	2,528	0	2,900	2,900
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	49,651	49,651	0	23,000	23,000
C. EXCESS (DEFICIENCY)	0	(111,789)	(111,789)	0	0	0

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	(111,789)	(111,789)	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	5,020,164	5,020,164	0	4,908,375	4,908,375
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,020,164	5,020,164	0	4,908,375	4,908,375
Ending Balance, June 30,	<u>0</u>	<u>4,908,375</u>	<u>4,908,375</u>	<u>0</u>	<u>4,908,375</u>	<u>4,908,375</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 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	(1,873)	(1,873)	0	1,500	1,500
TOTAL REVENUES	0	(1,873)	(1,873)	0	1,500	1,500
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	66,548	66,548	0	65,623	65,623
Employee Benefits	0	25,290	25,290	0	27,527	27,527
Books and Supplies	0	292	292	0	48,523	48,523
Services, Other Oper. Exps	0	2,335,075	2,335,075	0	2,465,900	2,465,900
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	2,427,205	2,427,205	0	2,607,573	2,607,573
C. EXCESS (DEFICIENCY)	0	(2,429,078)	(2,429,078)	0	(2,606,073)	(2,606,073)

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

DESCRIPTION	UNAUDITED ACTUALS 2021-22			2022-23 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	2,550,000	2,550,000	0	2,500,000	2,500,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	2,550,000	2,550,000	0	2,500,000	2,500,000
E. NET INCREASE (DECREASE)	0	120,922	120,922	0	(106,073)	(106,073)
F. FUND BALANCE						
Beginning Balance, July 1,	0	176	176	0	121,098	121,098
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	176	176	0	121,098	121,098
Ending Balance, June 30,	<u>0</u>	<u>121,098</u>	<u>121,098</u>	<u>0</u>	<u>15,025</u>	<u>15,025</u>

X. Appendices
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Appendix A – IUSD Fingertip Facts 21/22
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Irvine Unified School District

Appendix A – Fingertip Facts

2021-22

Number of regular students (ADA) including NPS and COE	34,552	Number of students entering Kindergarten	2,743
Number of school sites	42	Number of students graduating from the 8 th grade	2,562
Number of elementary schools	25	Number of students graduating from the 12 th grade	2,704
Number of K-8 schools	4		
Number of middle schools	6	Certificated (non-management) full-time equivalent (FTE) positions	1,821
Number of high schools, including continuation and independent study	7	Classified (non-management) FTE positions	1,357
Number of adult schools	1	Management, supervisor, and confidential FTE positions	291
		Average Classroom Teacher Compensation	\$120,637
Staff Allocations		Average district contribution for employee health and welfare benefits	\$11,600
Kindergarten	31 to 1		
Grades 1-3	30 to 1	Annual number of minutes of student instruction required:	
Grades 4-6	31.5 to 1	Kindergarten students	36,000
Grades 7-12	30.5 to 1	Grades 1-3	50,400
		Grades 4-6	54,000
Total General Fund income and sources (in millions)	\$480.7	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$479.2	Grades 9-12	64,800
General Fund revenue per ADA	\$13,913	California State Lottery Income (in millions)	\$9.3
General Fund expenditures per ADA	\$13,869	Lottery income as a percentage of income	1.9%

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

2002-2003

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

2003-2004

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

2004-2005

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

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

2005-2006

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

2006-2007

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Increase clerical and administrative support
- Increase school instructional supplies

2007-2008

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Increase in staffing to support the increase in enrollment

2014-2015

- LCFF
 - \$20.1 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Student Learning
 - Lower class size by 2 in grades TK-6
 - Lower class size by 1 in grades 7-12
 - Increase site allocation by 25%
 - Return 11/12 site carryover
 - \$4.4 Million ongoing, \$3.0 Million one-time
- Site Level Support
 - Districtwide TAPs and AP allocations
 - Site level technology support
 - Districtwide technology infrastructure upgrades
 - \$1.9 Million ongoing, \$4 Million one-time
- District Level Support
 - Ed Services Admin & TOSA Support
 - Operational Support
 - Deferred Maintenance Contribution
 - \$0.8 Million ongoing, \$4.2 Million one-time

2015-2016

- LCFF
 - \$28.9 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Direct Student Instructional Support
 - Fully fund elementary Science Specialists
 - Hire site Technology Coaches
 - Professional development time and resources to support instruction
 - Funding to support zero period program at middle schools
 - Professional learning for classified instructional staff
 - \$2.2 Million ongoing, \$0.5 Million one-time
- Mental Health Support
 - Fully fund Coordinator of Mental Health
 - Fund school-based licensed Mental Health support at each high school and Creekside
 - \$0.6 Million ongoing
- School-Site Funding
 - Increase per-pupil site funding by 25%
 - Increase funding for computer matching program
 - Direct site technology support
 - \$0.4 Million ongoing, \$0.6 Million one-time
- Standards Aligned Materials

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Curriculum development for implementation of integrated math programs (over 2 years)
- Increase summer school programs pilot
- Purchase adoption materials aligned to Common Core
- Fund instructional Teachers on Special Assignment
- Purchase intervention software
- Fund mentorships for existing staff to support Common Core implementation
- Provide stipend for Career Technical Education lead to support building program and pathways
- Additional administrative assistant support at the district level
- \$0.3 Million ongoing, \$8.4 Million one-time
- Equity and Safety
 - Restore monies eliminated in the fiscal crisis to support visual and performing arts and physical education
 - Fund security systems maintenance and upgrades
 - Increase Deferred Maintenance Contribution
 - Improve communications, volunteer and business systems
 - Expand resources to manage and repair existing computers and mobile devices
 - E-Rate system
 - \$1.3 Million ongoing, \$3.9 Million one-time

2016-2017

- LCFF
 - \$14.8 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Direct Student Instructional Support
 - Restore art for 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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Special Education curriculum and assessment materials
- Software
- Continue funding for curriculum development in math and science
- \$0.3 Million ongoing, \$3.7 Million one-time
- Equity, Safety and Growth
 - Extend deferred maintenance funds for maintenance of facilities
 - Hire VAPA instrument repair specialist
 - Expand district emergency radio coverage/infrastructure to new sites
 - Stipends for increased theatre support for district and site events
 - Increase to long-term substitute teacher pay rate
 - Increase FTE for Counselor on Special Assignment (COSA)
 - Allocation of funds to attract and retain high quality staff
 - Additional funding for Beginning Teacher Support and Assessment/Induction
 - Technology Infrastructure
 - Fund Assessment Coordinator and Online Learning Coordinator
 - Staffing to reflect district growth and needed support in Informational and Educational Technology departments
 - Position Control software
 - \$1.6 Million ongoing, \$0.5 Million one-time

2017-2018

- LCFF
 - \$14.4 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Direct Student Instructional Support
 - Augment support for summer athletic camps
 - Continue primary art 1st – 3rd grade “Teaching Artist Program”
 - Continue support for online/blended learning
 - \$0.48 Million one-time
- School-Site Funding
 - Provide competitive classroom technology grants
 - Expand technology matching program
 - Continue support for summer school
 - \$1 Million one-time
- Standards Aligned Materials
 - New special education assistive technology devices
 - Additional textbook funding
 - \$2.1 Million one-time
- Equity, Safety and Growth
 - Provide funds for science equipment repair contract
 - Continue support for instrument repair supplies
 - Establish technology maintenance fund
 - New student online assessment tool
 - New professional learning software
 - Support for the Irvine Family Resource Center

Appendix D A Historical Perspective on Budget Reductions & Augmentations

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

2018-2019

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

2019-2020

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

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

2020-2021

- LCFF
 - Flat funding
- No reduction in staffing despite decreased enrollment due to COVID-19
- Create a positive school climate and system of supports for student personal and academic growth

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Summer school programs
- Mental health and wellness (project success/guidance assistants, elementary resource specialists)
- Materials and staff targeting English learner, low income and foster youth
- Student support to meet new graduation requirements
- \$2.3 Million one-time, \$0.4 Million on-going, \$0.3 Million from other funding sources
- Ensure all students attain proficiency in the state standards through access to rigorous and relevant learning tools, resources and skills for all staff and students
 - Professional learning communities (facilitator coaches)
 - TOSA's and mentors (curriculum, special education, education technology)
 - Technology programs (computer matching, tech maintenance fund)
 - Art, music and science programs (elementary art 1-3 teachers, instrument inventory)
 - Elementary PE and secondary athletic program support (elementary PE paraprofessionals, coaching positions)
 - \$3.5 Million one-time, \$1.6 Million on-going, \$0.3 Million from other funding sources
- Address barriers limiting student participation in programs and provide equity in allocation of resources
 - Class size reduction
 - Direct site support: resources and staff
 - Quality school facilities (innovative furniture, classroom sound systems)
 - Career technical education (CTE) program support
 - Blended online learning support
 - \$2.6 Million one-time, \$0.4 Million on-going

2021-2022

- LCFF
 - \$15.8 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Create a positive school climate and system of supports for student personal and academic growth
 - Targeted academic support programs
 - Summer school programs
 - Positive student behavior programs and services
 - Mental health and social emotional learning services (project success/guidance assistants, wellness coordinators, counselors, elementary resource specialists)
 - Materials and staff targeting English learner, low income and foster youth
 - Student support to meet new graduation requirements
 - \$1.0 Million one-time, \$7.6 Million on-going, \$0.3 Million from other funding sources
- Ensure all students attain proficiency in the state standards and local assessments through access to rigorous and relevant learning tools, resources and skills for all staff and students
 - Professional learning communities (facilitator coaches)

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- TOSA's and mentors (curriculum, special education, education technology)
- Technology programs and resources (computer matching, tech maintenance fund)
- Art and music programs (elementary art 1-3 teachers, instrument inventory)
- Elementary PE and secondary athletic program support (elementary PE paraprofessionals, TOSA support)
- Special education support programs
- \$2.9 Million one-time, \$5.0 Million on-going, \$0.3 Million from other funding sources
- Address barriers limiting student participation in programs and provide equity in allocation of resources
 - Class size reduction
 - Direct site support: resources and staff
 - Accessibility to textbooks and standards aligned resources
 - Quality school facilities
 - Career technical education (CTE) program support
 - \$2.0 Million one-time, \$16.4 Million on-going

2022-2023

- LCFF
 - \$32.8 Million in additional funding
- Increase in staffing to support the opening of Solis Park School
- Create a positive school climate and system of supports for student personal and academic growth
 - Targeted academic support programs
 - Summer school programs
 - Positive student behavior programs and services
 - Mental health and social emotional learning services (project success/guidance assistants, wellness coordinators, counselors, elementary resource specialists)
 - Materials and staff targeting English learner, low income and foster youth
 - Parent engagement programs and services
 - Optimistic Advantage
 - Student support to meet new graduation requirements
 - \$2.3 Million one-time, \$8.0 Million on-going, \$0.3 Million from other funding sources
- Ensure all students attain proficiency in the state standards and local assessments through access to rigorous and relevant learning tools, resources and skills for all staff and students
 - Professional learning
 - Professional Learning Communities (PLCs) including PLC Facilitator Coaches
 - TOSA's and mentors (curriculum, special education, education technology)
 - Technology programs and resources (computer matching, tech maintenance fund, online assessment technology)
 - Art and music programs (elementary art 1-3 teachers, instrument inventory maintenance)
 - Physical Education and secondary athletic program support (PE paraprofessional support)

Appendix D A Historical Perspective on Budget Reductions & Augmentations

- Special education support programs (curriculum and materials)
- \$2.9 Million one-time, \$5.2 Million on-going, \$0.3 Million from other funding sources
- Address barriers limiting student participation in programs and provide equity in allocation of resources
 - Class size reduction
 - Direct site support: resources and staff
 - Accessibility to textbooks and standards aligned resources
 - Teacher Induction Program
 - Quality school facilities
 - Career technical education (CTE) program support
 - \$2.6 Million one-time, \$17.0 Million on-going

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>

