



**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

# Resolution No. 25-23 Interfund Transfer to Capital Improvement Plan

Presented to the Board of Education

October 9, 2025

# RESOLUTION NO. 25-23

- Authorizes a transfer of **\$1,200,000** from the General Fund to the Special Reserve Fund for Capital Improvement Plan (CIP) for FY 2025-2026.
- The Capital Improvement Plan was established in 2014 as part of the District's long-term Facilities Master Plan.
- The CIP funds enhancements and upgrades beyond routine maintenance—projects that improve educational spaces, campus functionality, and safety.
- Typical CIP projects include modernization of classrooms, athletic facilities, and other major site improvements.
- This annual transfer is included in the adopted budget and multi-year projections—it is not new or unexpected spending.