

## INTEROFFICE CORRESPONDENCE

Los Angeles Unified School District  
Finance Division

**TO:** School Principals  
Regional Team

**DATE:** September 2, 2025

**FROM:** Nirupama Jayaraman   
Director, Budget Services and Financial Planning

**SUBJECT: 2026-27 SCHOOL BUDGET DEVELOPMENT PLANNING**

The purpose of this communication is to provide key dates and guidance in preparation for the 2026-27 school budget development cycle. Please note that budget development will begin earlier than in prior years. This revised timeline aligns with state mandates, supports the District's planning efforts, and provides more opportunities for budget deliberations.

### KEY DATES

Dates	Description
November 13 – 18, 2025	Budget Development Training
November 21, 2025	Budget development materials (rate sheets/shopping list, staffing ratios, etc.) can be accessed through School Fiscal Services Branch's website at <a href="https://achieve.lausd.net/sfs">https://achieve.lausd.net/sfs</a>
December 1 – 10, 2025	Enrollment forecast available to schools
December 1, 2025	Allocation letters will be sent to schools
December 2 – 3, 2025	Budget Development Drop-In Sessions
December 2 – January 30, 2026	Schools Front End (SFE) available for budget data entry/budget implementation
December 22 – January 9, 2026	Winter Break
January 30, 2026	Last day to enter data in Schools Front End (SFE) for FY 27 budget development

### REQUIRED ENGAGEMENT

To develop the budget for the 2026-27 school year, school administrators are required to hold an Annual School Goals and Budget Consultation Session. This session should be designed to engage the community in discussions about the school's data outcomes and resource needs. Additionally, school administrators are encouraged to meet throughout the year with relevant advisory committees and the School Site Council about student needs and data outcomes.

These community engagement meetings should be held prior to the Budget Development appointment with the Regional Budget Team that occur December 2025 through January 2026. School administrators are expected to submit verification of these meetings in the Principal Portal.

### BUDGET DEVELOPMENT APPOINTMENT WITH THE REGIONAL BUDGET TEAM

To better facilitate the budgeting process, please complete and bring the following documents to the Budget Development appointment:

1. Signed School Budget Signature Forms for each program code
2. 2026-27 School Plan for Student Achievement (SPSA) that describes the actions/tasks and costs
3. SPSA Budget Summary Page
4. Signed Employee Roster Letter
5. Manual Budget Adjustment Requests indicating positions funded with grants
6. Teacher Assistant Reduction-In-Force HR Form 5009 for teacher assistant positions that will not be funded in 2026-27
7. Alternate Staffing Pattern (ASP) request form for schools that currently have ASP in place

### **BUDGET DEVELOPMENT TRAINING**

The budget development training for FY 2026-27 will be provided centrally to provide training that is consistent, coherent, and efficient. As part of the training, partners from Federal and State Education Programs, Multilingual and Multicultural Programs, Parent and Community Engagement Services, Equitable School Performance Office, Human Resources, Personnel Commission, and School Fiscal Services Branch will be available to support.

The training will be held virtually as follows:

<b>Region South</b> Thursday, November 13, 2025 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies
<b>Region East</b> Friday, November 14, 2025 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies
<b>Region North</b> Monday, November 17, 2025 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies
<b>Region West</b> Tuesday, November 18, 2025 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies

REGISTRATION: All participants must register before the training through the following <https://bit.ly/FY27BDTrainings>. Option Schools and Virtual Academies should attend the secondary session of their physical regions.

STAFF ATTENDEES: Regional Director, Principal, School Administrative Assistant, Coordinator/Designee, or other person responsible for Categorical Programs. This team will have the responsibility of training the School Site Council and the Advisory Committees.

**DROP-IN SESSIONS (OPTIONAL)**

The following optional drop-in sessions are available for school teams:

<b>Drop-In Session (All Regions)</b> Tuesday, December 2, 2025 10:00 am - 11:00 am Zoom Link: <a href="https://bit.ly/BDDrop-InSessions">https://bit.ly/BDDrop-InSessions</a>
<b>Drop-In Session (All Regions)</b> Wednesday, December 3, 2025 10:00 am - 11:00 am Zoom Link: <a href="https://bit.ly/BDDrop-InSessions">https://bit.ly/BDDrop-InSessions</a>

If you have any questions, please email [budget-info@lausd.net](mailto:budget-info@lausd.net) or contact your fiscal specialist.

Attachment - References for School Budget Development

c: Pedro Salcido  
Karla V. Estrada  
Carolyn Spaht Gonzalez  
Kristen K. Murphy  
Jaime Torrens  
Amanda Wherritt  
Karen Mercado  
Patricia Chambers  
David Greco  
Francisco Serrato  
Frances Baez  
Anthony Aguilar  
Pia Sadaqatmal  
Robert Whitman  
Sasha Lopez

## References for School Budget Development

Federal and State Education Programs have a variety of tools to assist in the development of the SPSA located at <https://achieve.lausd.net/Page/12036>. In addition, modules were developed to assist school- site leaders with hosting advisory committee, School Site Council and community-at-large meetings. Available at <https://achieve.lausd.net/Page/9651>, these modules provide guidance on conducting an Assets and Needs Assessment, examining data, and more. If you have questions and/or would like guidance on strategies to engage families, contact your Region's Family and Community Engagement (FACE) point of contact.

The following items can be accessed from the School Fiscal Services Branch's website at <https://achieve.lausd.net/sfs>

- 2026-27 School Budget Development Memo
- Special Education Budget Development Memo
- Carryover Memo
- General Fund School Programs Manual
- Estimated Rate Sheets
- Employee Benefit Rates
- SPSA Program and Budget Handbook
- Targeted Student Population (TSP) Digital Notebook
- Title I Ranking and Allocation Summary
- SENI Ranking and Allocation Summary
- Staffing/Position Simulator
- Staffing Bulletins
- Class Size Table by Type of School
- Request to Purchase Itinerant Personnel
- Budget Adjustment Request form
- Dual Language Education Programs FAQs
- Request for Alternate Staffing Pattern
- Special Education Budget Development Appeals form