

**TITLE:** Preliminary Student Body Budgets  
for Fiscal Year 2025-26

**NUMBER:** REF-1656.20

**ISSUER:** Ernie Thomas  
Controller  
Accounting and Disbursements Division

Chris Mount-Benites  
Chief Financial Officer  
Business & Finance Division

**ROUTING**  
Region Administrator of  
Operations  
Region Community of  
Schools Administrator  
Principals  
Financial Managers  
School Administrative  
Assistants  
Office Managers

**DATE:** April 7, 2025

**PURPOSE:** The purpose of this Reference Guide is to provide schools with information pertaining to the timing and preparation of the Student Body Preliminary Budget for the following school year.

Los Angeles Unified School District (LAUSD) is required to comply with the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities. Compliance with this accounting pronouncement necessitates the inclusion of the Student Body Budget in the overall LAUSD Budget.

This revision replaces REF-1656.19 of the same title, issued on February 26, 2024.

**MAJOR CHANGES:** Updates have been made to the Excel worksheets. Please click on the hyperlinks on page 3 to access the updated spreadsheets. Additionally, activities for Clubs "Department 150" must be included in the budget.

**INSTRUCTIONS:** The attached student body budget forms for 2025-26 should be completed and emailed to your Coordinating Financial Manager **on or before April 21, 2025.**

When preparing the preliminary budgets, it's essential to consider the financial trends from the prior year's actuals, expected revenues, growth projections, and specific planned activities. The budgets should be realistic and accurately reflect the conditions under which student body activities will take place in the upcoming year. Ensure that the projected expenditure does not exceed the anticipated revenues and provide an explanation if there is a projected deficit. Planning and adjustments are essential to maintain a balanced financial operation.

Please complete an electronic version (Excel format) of the preliminary student body budget forms, which are accessible in the Student Body Finance Support website at <https://www.lausd.org/domain/849>

Print a copy of the electronic preliminary student body budget forms. Request approvals and signatures, as appropriate. The original form should be kept and maintained in the school's file for audit purposes (5 years).

Administrators are reminded of the following:

1. Publication 465, "Student Body Policies and Accounting Procedures – Secondary Schools", requires that the budgets should be approved by, among others, the student body finance committee and/or the student body council.
2. The items that can be purchased with student body funds are discussed in
  - [Publication 464 for elementary schools](#)
  - [Publication 465 for secondary schools](#)
  - [Publication 469 for community adult schools, regional occupational centers, and skills centers](#)
  - [BUL-4624.0, Elementary Permitted & Prohibited Expenditures](#)
  - [BUL-4591.0, Secondary Permitted & Prohibited Expenditures](#)
3. The budget for athletics should include the total revenue, total expense, and income or loss for each sport to allow flexibility within each department. Please be aware that School Police at athletic events requires authorization from the Interscholastic Athletic Department.
4. Cheer at the high school level is a California Interscholastic Federation (CIF) Sport
5. Drill Team expenses are to be considered as part of "Expenses-Student Activities" section and should NOT be included in athletics.
6. All club income and expenditures must be projected and included on the line "Club Dept. 150" on page 2 of the budget worksheet based on the prior year's activities.

In the Fall, Student Body Finance Support will issue a reference guide that includes the final 2025-26 budget forms to schools to allow the newly elected finance committee and/or student body council to ratify or amend the preliminary budget.

**RELATED  
RESOURCES:**

[Publication 464 - Student Body Policies and Accounting Procedures – Elementary Schools](#)

[Publication 465 - Student Body Policies and Accounting Procedures – Secondary Schools](#)

[Publication 469 - Student Body Policies and Accounting Procedures - CAS, ROC and Skills Centers](#)

[BUL-4624.0 Elementary Permitted & Prohibited Expenditures](#)

[BUL-4591.0 Secondary Permitted & Prohibited Expenditures](#)

**ATTACHMENTS:** You can access the electronic budget worksheets using the links provided below:

- Attachment A - [Preliminary Student Body Budget FY2025-26 Middle, Senior and Adult Schools](#)
- Attachment B - [Preliminary Student Body Budget FY2025-26 Elementary, Continuation, Opportunity, and Special Ed. Schools](#)

**ASSISTANCE:** If you have questions or need assistance with developing the Preliminary Budget, please contact your Coordinating Financial Manager.

Region	Telephone	Name
Northwest	818-252-5492	<a href="#">David Chow</a>
Northeast	213-241-2163	<a href="#">Annette Galono</a>
East	213-241-1828	<a href="#">Rosi Haftevani</a>
CYMA/Central	213-241-7985	<a href="#">Ovanes Shaginyan</a>
West	310-914-2116	<a href="#">Connie Owens</a>
South	310-354-3496	<a href="#">David Chow</a>
DACE/Other	213-241-2163	<a href="#">Annette Galono</a>
Central	323-224-3387	<a href="#">Patricia Balbuena</a>