

INTEROFFICE CORRESPONDENCE
LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

TO: School Principals
Regional Teams

DATE: November 18, 2024

FROM: Nolberto Delgadillo 
Deputy Chief Financial Officer

SUBJECT: 2025-26 SCHOOL BUDGET DEVELOPMENT PLANNING

The purpose of this communication is to share pertinent dates and information in preparation for the 2025-26 budget development period. Please note that budget development is occurring earlier than in prior years. An earlier timeline will enhance the district's ability to plan in alignment with State statutes and provide the Board of Education with additional data during the district budget approval process. This alignment will also support schools by alleviating the number of tasks required of school sites during the Spring.

KEY DATES

Dates	Description
December 5 – 13, 2024	Enrollment forecast available to schools
December 10, 2024	Budget development materials (rate sheets/shopping list, staffing ratios, etc.) can be accessed through School Fiscal Services Branch's website at https://achieve.lausd.net/sfs
January 6, 2025	Allocation letters will be sent to schools
January 7 – February 14, 2025	Schools Front End (SFE) available for budget data entry/budget implementation
February 14, 2025	Last day to enter data in SFE for FY 26 budget development purposes; deadline is 5:00 pm

Throughout the year, school administrators should be meeting with their applicable advisory committee(s) and School Site Council to discuss student needs, data and progress. In addition, school administrators are to hold an Annual School Goals and Budget Consultation Session to engage their community-at-large in learning about data, needs assessment, and the budget development process. It is highly encouraged that during these meetings budgeted priorities be established to support transparency and communication with stakeholders regarding how a change in funds would be invested (e.g. norm day true-up that results in additional dollars).

These meetings should occur prior to the Budget Development appointment, and verification of these meetings is to be completed in the Principal Portal. 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. 2025-26 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 2025-26
7. Alternate Staffing Pattern (ASP) request form for schools that currently have ASP in place

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.

BUDGET DEVELOPMENT TRAINING

The budget development training for FY 2025-26 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:

<p>Region West Monday, December 2, 2024 8:30 am -12:00 pm Secondary including Option Schools and Virtual Academies 1:00 pm – 4:30 pm Elementary</p>
<p>Region South Tuesday, December 3, 2024 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies</p>
<p>Region East Thursday, December 5, 2024 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies</p>
<p>Region North Friday, December 6, 2024 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies</p>

REGISTRATION: All participants must register before the training through the following link. [FY 2025-2026 Budget Development Training](#). 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:

<p style="text-align: center;">Drop-In Session (All Regions) Tuesday, January 7, 2024 10:00 am - 11:00 am Zoom Link: https://lausd.zoom.us/j/88255235143?pwd=dDNRaTk3b1FvUEl5WXl1RU92dkpmZz09</p>
<p style="text-align: center;">Drop-In Session (All Regions) Wednesday, January 8, 2025 10:00 am - 11:00 am Zoom Link: https://lausd.zoom.us/j/88255235143?pwd=dDNRaTk3b1FvUEl5WXl1RU92dkpmZz09</p>

The earlier timeline for budget development will be discussed at the November 20, 2024, principals' meeting.

If you have any questions, please email budget-info@lausd.net or contact your fiscal specialist.

Attachment - References for School Budget Development

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

References for School Budget Development

The following items can be accessed from the School Fiscal Services Branch's website at [School Fiscal Services / 2025-26 Budget Planning & Development](#).

1. 2025-26 School Budget Development Memo
2. Special Education Budget Development Memo
3. Carryover Memo
4. General Fund School Programs Manual
5. Estimated Rate Sheets
6. Employee Benefit Rates
7. SPSA Program and Budget Handbook
8. Targeted Student Population (TSP) Digital Notebook
9. Comparative Title I School Data
10. Title I Ranking and Allocation Summary
11. SENI Ranking and Allocation Summary
12. Staffing/Position Simulator
13. Staffing Bulletins
14. Class Size Table by Type of School
15. Request to Purchase Itinerant Personnel
16. Budget Adjustment Request form
17. Dual Language Education Programs FAQs
18. Request for Alternate Staffing Pattern
19. Special Education Budget Development Appeals form