

RESOLUTION NO. 26-06
RESOLUTION OF THE BOARD OF EDUCATION
OF THE LAGUNA BEACH UNIFIED SCHOOL DISTRICT
TO TEMPORARILY ESTABLISH THE ROUTINE RESTRICTED MAINTENANCE
ACCOUNT (RRMA) CONTRIBUTION
AT THE STATE REQUIRED MINIMUM OF 3% FOR 2026-2027

WHEREAS, the Governing Board previously adopted Resolution No. 00-04 establishing financial reserve categories, including a maintenance reserve target of four percent (4%) of annual expenditures; and,

WHEREAS, the District has historically maintained a Routine Restricted Maintenance Account (RRMA) contribution level above the minimum required by state law in support of long-term facility preservation and deferred maintenance planning; and,

WHEREAS, Education Code section 17070.75 requires school districts participating in the School Facility Program to maintain a minimum RRMA contribution equal to three percent (3%) of General Fund expenditures, including other financing uses; and,

WHEREAS, the Governing Board recognizes the importance of maintaining flexibility in financial planning during periods of economic uncertainty, unresolved budget variables, changing enrollment trends, and evolving District priorities; and,

WHEREAS, the Governing Board finds that temporarily reducing the District's RRMA contribution from four percent (4%) to the state-required minimum of three percent (3%) remains fiscally prudent and legally compliant while allowing the District to strategically allocate resources toward current Board priorities and operational needs; and,

WHEREAS, the Governing Board remains committed to preserving District facilities, implementing long-term maintenance planning, and reevaluating maintenance contribution levels as part of future budget development processes; and,

NOW THEREFORE, BE IT RESOLVED that the Governing Board of the Laguna Beach Unified School District authorizes the Routine Restricted Maintenance Account (RRMA) contribution to be temporarily established at the state-required minimum contribution level of three percent (3%) of General Fund expenditures, including other financing uses, unless otherwise required by law; and,

BE IT FURTHER RESOLVED that this temporary adjustment shall not diminish the District's ongoing commitment to facility maintenance, repair, modernization, or long-term capital planning; and,

BE IT FURTHER RESOLVED that the Superintendent or designee shall continue to monitor facility maintenance needs, deferred maintenance obligations, fiscal conditions, and

reserve levels, and shall provide recommendations to the Governing Board regarding future RRMA contribution levels as part of the annual budget development process; and,

BE IT FURTHER RESOLVED that the Governing Board may revisit and modify this contribution level at any time based on the financial condition and operational needs of the District.

BE IT FURTHER RESOLVED that, to the extent any provision of Board Policy 3100 conflicts with this temporary adjustment to the RRMA contribution level, this Resolution shall govern for the period authorized by the Governing Board.

PASSED AND ADOPTED by the Governing Board on June 8, 2026, by the following vote:

AYES: 5 Hills, Kelly, Malczewski, Morgan, Perry

NOES: 0

ABSENT: 0

STATE OF CALIFORNIA)
) ss
COUNTY OF ORANGE

I, Dee Perry, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 8th day of June 2026.


Dee Perry
Clerk of the Governing Board