
LOS ALAMITOS UNIFIED SCHOOL DISTRICT

Igniting Unlimited Possibilities

Academics • Athletics • Activities • Arts

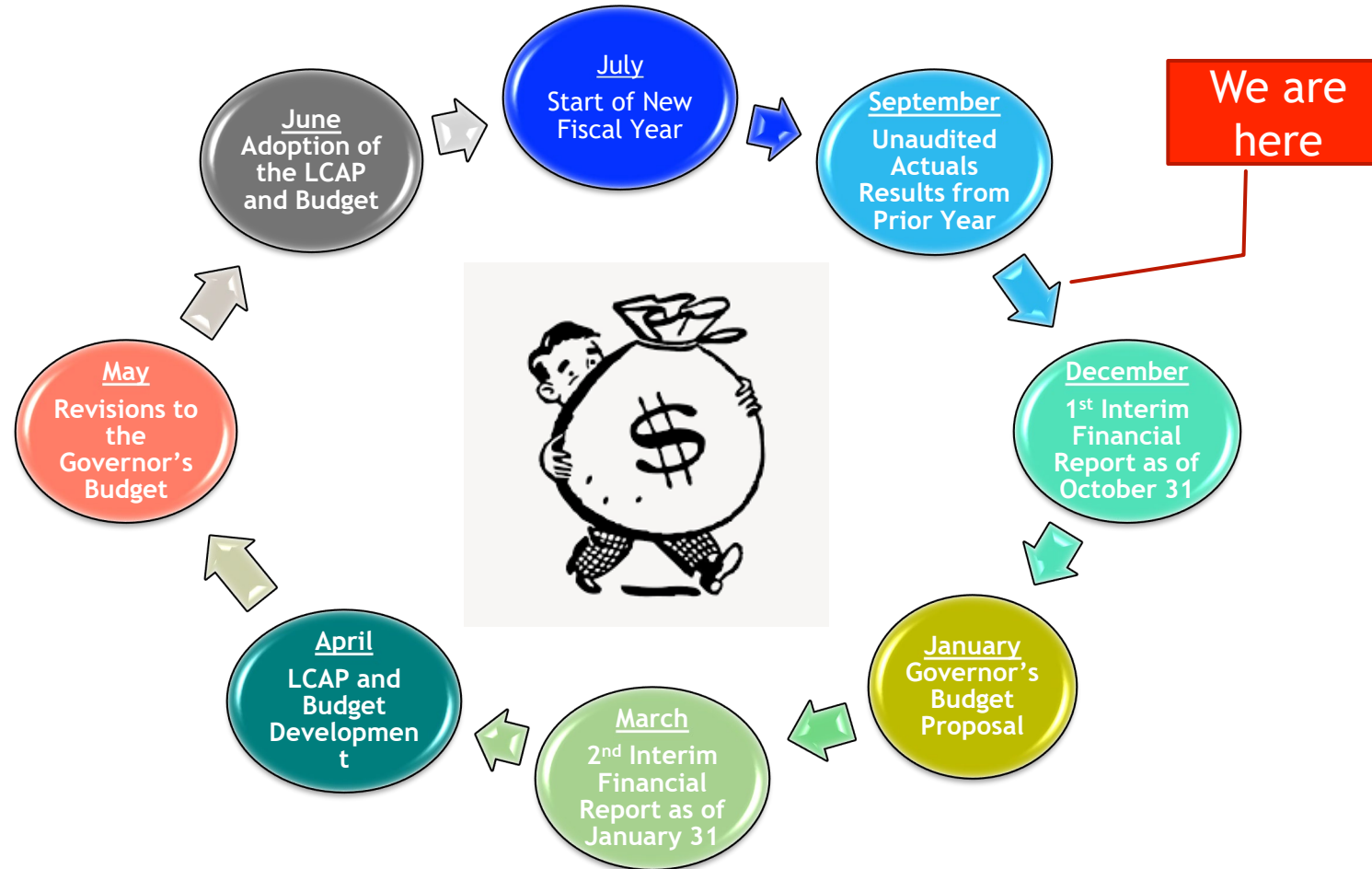
Operations Steering Committee 2025-26 Budget Update

OCTOBER 15, 2025

PRESENTED BY: ELVIA SCHNUR, ASST. SUPERINTENDENT OF BUSINESS SERVICES



Annual Budget Cycle



2025-26 Annual Budget Multi-Year Assumptions

	2024-25 UA	2025-26	2026-27	2027-28
Cost of Living Adjustment (COLA)	1.07%	2.30%	3.02%	3.42%
State Teachers Retirement System (STRS) Rate	19.10%	19.10%	19.10%	19.10%
Public Employees Retirement Systems (PERS) Rate	27.05%	26.81%	26.90%	27.80%
State Unemployment Insurance (SUI)	.05%	.05%	.05%	.05%
Medical Health Benefit (Per Employee Cost)	\$19,685	\$22,869	\$25,385	\$28,177
Enrollment Projections	8,740	8,656	8,478	8,305
<i>Change from prior year</i>	-189	-84	-178	-173
Projected Current Year P2 ADA (Rate of Attendance at 95.76%)	8,370	8,290	8,118	7,952
<i>Change from prior year</i>	-196	-80	-172	-166
Projected Funded ADA (3-Yr Avg)	8,648	8,475	8,408	8,259
<i>Change from prior year</i>	-291	-172	-68	-149
Unduplicated Pupil Percentage (UPP)	18.00%	18.38%	18.41%	18.27%
Projected LCFF Entitlement Per ADA	\$11,850	\$12,249	\$12,610	\$13,044

The COLA Factor @ Adopted Budget

Year	Enrollment	Attendance Rate	Actual ADA	3-Yr Funded ADA		Average Entitlement per ADA		Total
24-25	8,740	95.76%	8,369	8,647	X	\$11,850	=	\$102,466,950
25-26	8,560	95.76%	8,289	8,475	X	\$11,850		
The year-over-year difference results in only a 0.27% increase rather than 2.30% due to declining of enrollment.						+\$273 COLA 2.30%		
						\$12,123	=	102,742,425
						Difference		275,475
						%		0.27%

The COLA Factor @ State Enacted Budget

Year	Enrollment	Attendance Rate	Actual ADA	3-Yr Funded ADA		Average Entitlement per ADA		Total
24-25	8,740	95.76%	8,369	8,647	X	\$11,850	=	\$102,466,950
25-26	8,656	95.76%	8,289	8,475	X	\$11,850		
						+\$273 COLA 2.30%		
						\$12,123	=	102,742,425
						Difference		275,475
						Additional UTK Funding 10:1 Ratio		836,000
						%		1.08%

The year-over-year difference results in only a 1.08% increase rather than 2.30% due to declining of enrollment.

Enrollment, ADA and Funded ADA

				(22/23,23/24, 24/25)	(23/24,24/25, 25/26)	(24/25,25/26, 26/27)
Enrollment, ADA and Funded ADA @ FI	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	8,934	8,929	8,740	8,656	8,478	8,305
Decline		-5	-189	-84	-178	-173
Actual ADA	8,496.76	8,565.16	8,369.95	8,289.73	8,118.18	7,952.18
Funded ADA	9,253.45	8,938.94	8,648.03	8,475.87	8,407.91	8,259.37
Enrollment, ADA and Funded ADA @ AB	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	8,934	8,929	8,740	8,560	8,357	8,162
Decline		-5	-189	-180	-203	-195
Actual ADA	8,496.76	8,565.16	8,369.95	8,197.69	8,002.10	7,814.79
Funded ADA	9,253.45	8,938.94	8,648.03	8,475.14	8,376.75	8,189.77
Funded ADA Difference FI vs AB				0.73	31.16	69.60
Per ADA Entitlement				\$ 12,249	\$ 12,610	\$ 13,044
Projected Increase In Funding				\$ 8,942	\$ 392,928	\$ 907,862

2025-26 New Ongoing Revenue, Expenses and Staffing Reductions

2025-26 New Ongoing LCFF Revenue	1,111,475
Increase in Certificated and Classified Step & Column Increases	(785,900)
Increase in Health Benefit Cost Projections (11%)	(1,294,591)
Management staffing reductions (2FTEs AP and Counselor)	300,000
Classified Staffing Reductions	600,000
Certificated Staffing Reductions (Anticipated 7 FTEs due to reduction in enrollment) Actual FTE reduction 2 (1 Teacher and 1 Nurse)	250,000
Fringe Benefits associated with reductions in salaries	310,000
Cost of (Supplemental Retirement Plan) SRP Plan (5 Years)	(672,000)
2025-26 Net Impact on Budget	(181,016)

2024-25 ESTIMATED ACTUALS VS UNAUDITED ACTUALS UNRESTRICTED GENERAL FUND

General Fund Unrestricted	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Difference
2023-24 Beginning Fund Balance	\$ 11,391,038	\$ 11,391,038	-
Revenues (LCFF, Federal, State & Local)	\$ 112,810,064	\$ 114,120,268	\$ 1,310,204
Contributions to Restricted Programs	\$ (13,566,953)	\$ (14,009,388)	\$ (442,435)
Total Revenues	\$ 99,243,111	\$ 100,110,880	\$ 867,769
Total Expenditures	\$ 104,174,562	\$ 102,772,094	\$ (1,402,468)
Net Increase (Decrease) Fund Balance	\$ (4,931,451)	\$ (2,661,214)	\$ 2,270,237
2024-25 Unrestricted Ending Fund Balance	\$ 6,459,587	\$ 8,729,824	\$ 2,270,237

FISCAL YEAR 2024-2025 UNAUDITED ACTUALS

- ❖ Unaudited Actuals are year-end financial reports
- ❖ The report shows the amount of revenues were actually received and the amount of expenditures incurred during the fiscal year
- ❖ Final ending balances are carried forward to the 2025-26 fiscal year
- ❖ Financial statements will be audited and verified by independent external auditors

FISCAL YEAR 2024-2025

UNAUDITED ACTUALS

❖ Compared to the Estimated Actuals presented during the Budget Development process in June, the Unaudited Actuals often differ. Variances include:

- ☐ *Unanticipated revenues were received*
- ☐ *Expenditure allocations or budgets were not completely expended*
- ☐ *Unexpected or unforeseen expenditures were not budgeted*
- ☐ *Purchase Orders (POs) issued before June 30, while the work or goods are received after July 1st (Next Fiscal Year)*
- ☐ *Expenditures planned are deferred to a future fiscal year*

MULTI-YEAR PROJECTIONS UNRESTRICTED GENERAL FUND

GENERAL FUND UNRESTRICTED	24-25 Actuals	2025-26	2026-27	2027-28
Beginning Fund Balance	11,391,038	8,729,824	6,046,295	6,305,917
Revenues (Federal, State & Local)	114,120,268	113,029,331	116,166,876	117,887,930
Transfer In from Fund 17	0	450,000	300,000	0
Contributions to Restricted Programs	(14,009,388)	(14,060,938)	(14,100,000)	(14,100,000)
TOTAL REVENUES	100,110,880	99,418,393	102,107,254	103,787,930
TOTAL EXPENDITURES	102,772,095	102,101,922	102,107,254	103,190,914
Net Increase (Decrease) Fund Balance	(2,661,215)	(2,683,529)	259,622	597,016
Unrestricted General Fund Ending Fund Balance (EFB)	8,729,824	6,046,295	6,305,917	6,902,933
Committed Funds (Revolving Cash & Stores)	201,863	165,500	165,500	165,500
General Fund Ending Fund Balance	8,527,961	5,880,795	6,140,417	6,737,433
Ending Fund Balance as a % of Total General Fund Expenses	5.84%	4.19%	4.36%	4.73%
Fund 17 Reserves Fund Balance	5,627,961	5,317,339	5,167,339	5,267,339
Total Combined Ending Fund Balance	14,153,894	11,198,134	11,307,756	12,004,772
EFB as a % of Total General Fund Expenses	9.70%	7.98%	8.03%	8.43%

KEY BUDGET Figures...



\$139,788,490

Total General Fund Budget

This is the district's total annual operating budget that supports everything we do —teaching, learning, programs, and services.

\$121,000,278

Employees Salaries & Benefits

Nearly all of our budget goes directly to the people who serve students every day—teachers, support staff, and administrators.

86.5%

People Are Critical in Our Business!

Our investment is in the dedicated staff who make learning possible.

People are the hallmark of the district.

"The strength of our district is not in its buildings, but in the people who fill them with purpose."



UPCOMING BUDGET RELATED ITEMS

- ❖ **December 16, 2025** – 2024/25 Financial Audit Presentation

- ❖ **December 16, 2025** – 2025/26 First Interim Report
 - Adjust Budget for Staffing increases or decreases
 - Enrollment & ADA Projections Changes
 - Revenue increases or decreases

- ❖ **March 2026** – 2025/26 Second Interim Report
 - January's 2026 Governor's state budget proposal and changes to MYP

thank
you

