
LOS ALAMITOS UNIFIED SCHOOL DISTRICT

Igniting Unlimited Possibilities

Academics • Athletics • Activities • Arts

Operations Steering Committee 2025-26 Budget Update

March 25, 2026

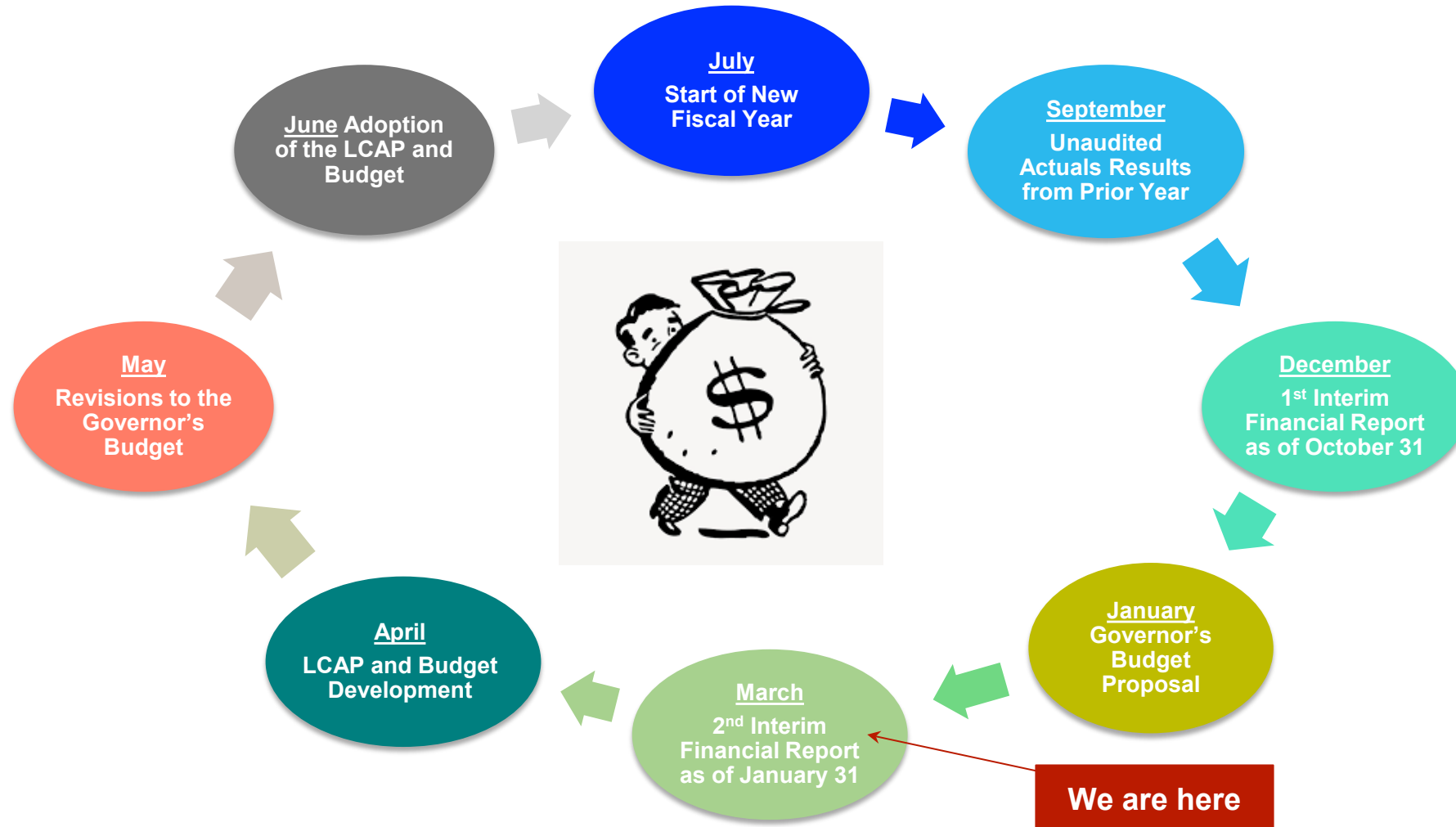
PRESENTED BY: ELVIA SCHNUR, ASST. SUPERINTENDENT OF BUSINESS SERVICES



PURPOSE OF TODAY'S DISCUSSION

- ❖ Provide an update since the October 2025 Budget Presentation
- ❖ Review key financial changes since First Interim
- ❖ Share current multi-year outlook
- ❖ Highlight risks and key considerations moving forward

Annual Budget Cycle



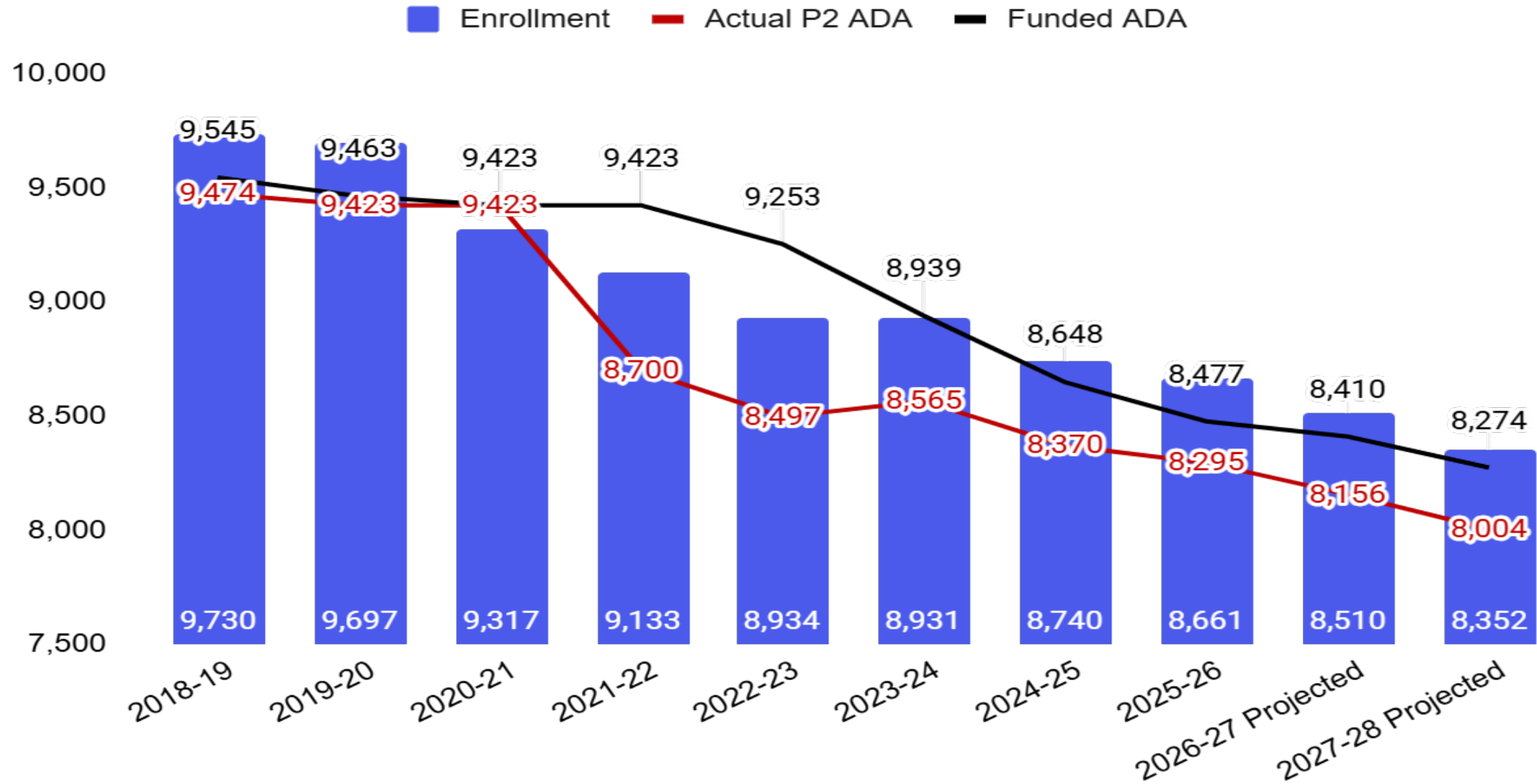
Interim Report Purpose

- Each school district is required to certify its financial condition twice during the fiscal year. This certification addresses the District's ability to meet its financial obligations for the current year and two subsequent years.
- The **First Interim Report** includes actual revenues and expenditure data through October 31, with revised projections for the remainder of the fiscal year.
- The **Second Interim Report** includes actual revenues and expenditure data through January 31, with revised projections for the remainder of the fiscal year.

2025-26 Second Interim Multi-Year Assumptions

	2025-26	2026-27	2027-28
Cost of Living Adjustment (COLA)	2.30%	2.41%	3.06%
STRS Rate	19.10%	19.10%	19.10%
PERS Rate	26.81%	26.40%	26.90%
SUI (State Unemployment Insurance)	0.05%	0.05%	0.05%
Health Benefit Per Employee Cost	\$21,850	\$22,506	\$23,181
Enrollment Projections	8,661	8,510	8,352
<i>Change from prior year</i>	-79	-151	-158
Projected Current Year P2 ADA (Rate of Attendance at 95.77%)	8,295	8,156	8,004
<i>Change from prior year</i>	-75	-138	-152
Projected Funded ADA (3-Yr Avg)	8,477	8,410	8,274
<i>Change from prior year</i>	-171	-67	-136
Unduplicated Pupil Percentage (UPP)	17.63%	17.41%	16.92%
Projected LCFF Entitlement Per ADA	\$12,232	\$12,512	\$12,886

Enrollment vs. Actual & Funded ADA



2025-26 BUDGET ADJUSTMENTS SINCE FIRST INTERIM UNRESTRICTED GENERAL FUND

Unrestricted General Fund	2025-26 First Interim	2025-26 Second Interim	Difference
Beginning Fund Balance	\$ 8,729,824	\$ 8,729,824	\$0
Revenues (LCFF, Federal, State & Local)	\$ 113,664,715	\$ 114,047,654	\$ 382,939
Contributions to Restricted Programs	\$ (13,809,936)	\$ (13,736,419)	\$ 73,517
Total Revenues	\$ 99,854,779	\$ 100,311,235	\$ 456,456
Total Expenditures	\$ 101,699,123	\$ 101,438,977	\$ (260,146)
Net Increase (Decrease) in Fund Balance	\$ (1,844,344)	\$ (1,127,742)	\$ 716,602
2025-26 Unrestricted Ending Fund Balance	\$ 6,885,480	\$ 7,602,082	\$ 716,602

MULTI-YEAR PROJECTIONS

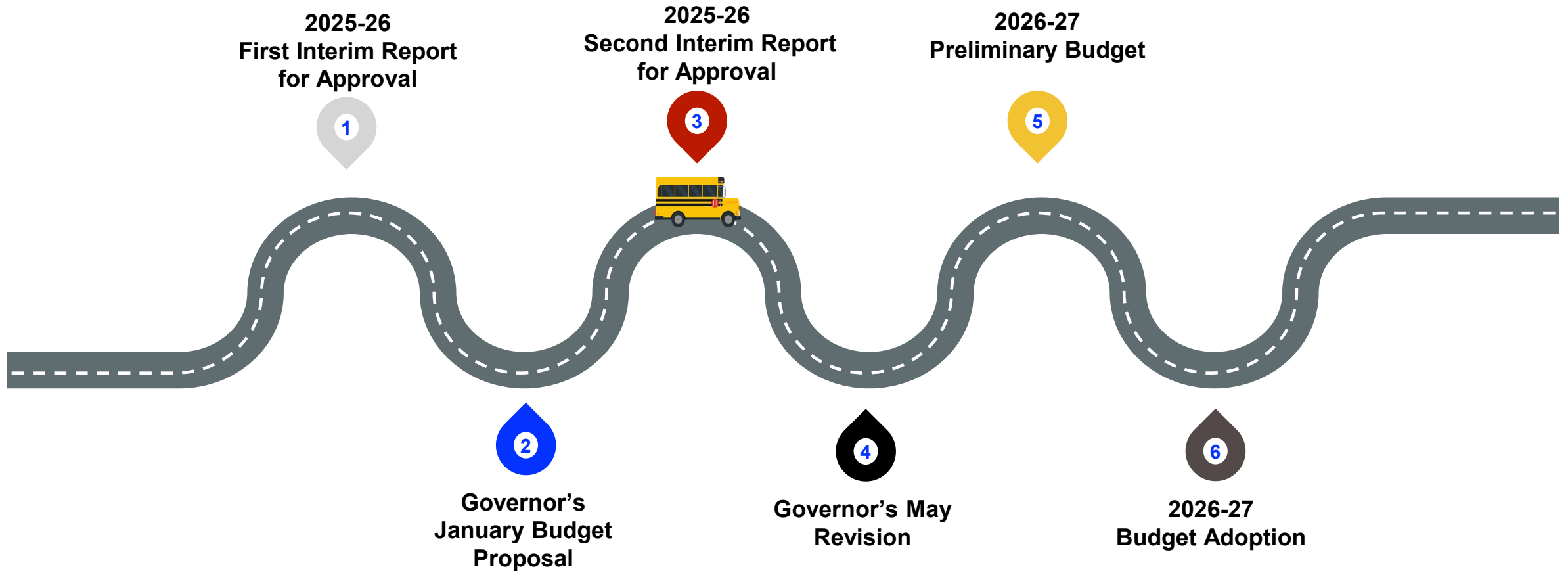
UNRESTRICTED GENERAL FUND

Unrestricted General Fund	2025-26	2026-27	2027-28
Beginning Fund Balance	\$ 8,729,824	\$ 5,839,049	\$ 6,273,557
Revenues (Federal, State & Local)	\$ 114,047,654	\$ 116,567,034	\$ 117,522,836
Contributions to Restricted Programs	\$ (13,736,419)	\$ (13,813,430)	\$ (13,604,684)
Total Revenues	\$ 100,311,235	\$ 102,753,604	\$ 103,918,152
Total Expenditures	\$ 103,202,010	\$ 102,319,096	\$ 103,089,089
Net Increase (Decrease) in Fund Balance	\$ (2,890,775)	\$ 434,508	\$ 829,063
Unrestricted General Fund Ending Fund Balance (EFB)	\$ 5,839,049	\$ 6,273,557	\$ 7,102,620
Nonspendable Funds (Revolving Cash & Stores)	\$ 165,500	\$ 165,500	\$ 165,500
Available General Fund Ending Fund Balance	\$ 5,673,549	\$ 6,108,057	\$ 6,937,120
Ending Fund Balance as a % of Total General Fund Expenses	3.86%	4.33%	4.95%
Fund 17 Reserves Fund Balance	\$ 5,375,933	\$ 5,125,933	\$ 5,325,933
Total Combined Ending Fund Balance	\$ 11,049,482	\$ 11,233,990	\$ 12,263,053
EFB as a % of Total General Fund Expenses	7.51%	7.96%	8.75%

Key Risks & Watch Areas

- Continued Enrollment Decline
- Declining UPP impacting supplemental funding
- Rising Health Benefit Costs
- State Budget Uncertainty (May Revision)
- Collective Bargaining impact not yet included

THE ROAD AHEAD



thank
you

