Budget Development and Assumptions

Program Cost Review: Pool, Transportation, Summer Programming and Nutrition

Laguna Beach Unified School District · Business Services
November 12 2026

Laguna Beach High School Pool Modernization

Project Cost Tracker | Capital Improvement Plan (Fund 4042)

$23,860,103
Total project cost

$3,049,235
Spent through June 30, 2026

13%
Of total cost spent to date

$20,825,868
2026-27 funding available

PROJECT EXPENDITURES BY YEAR

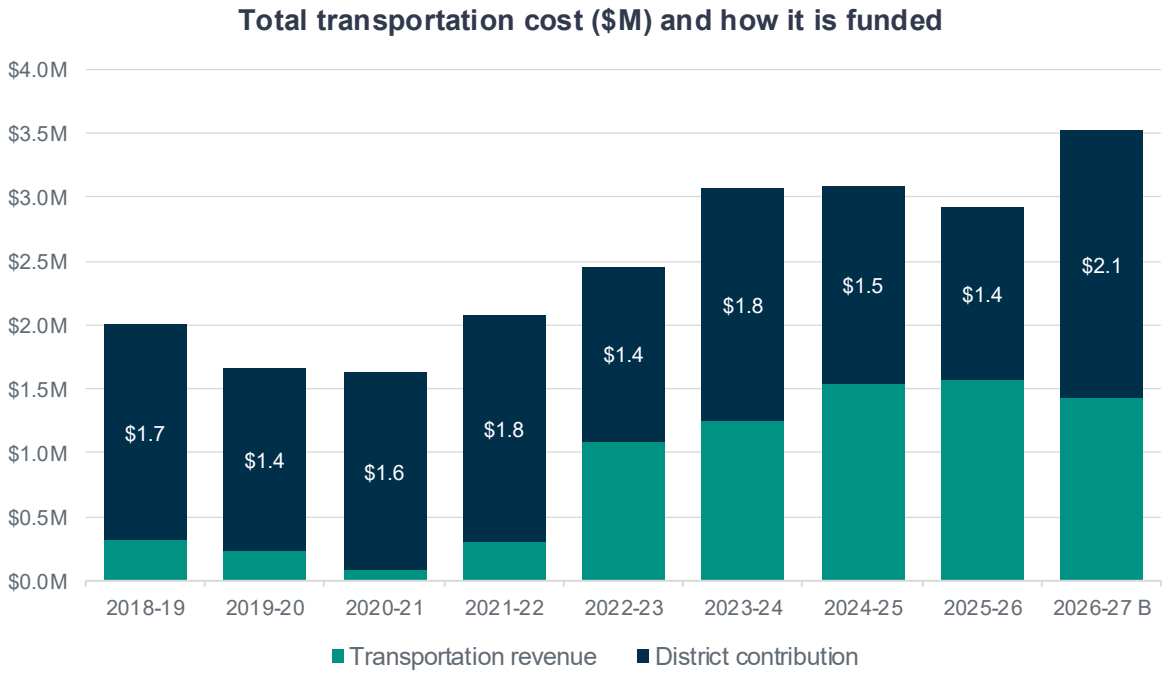
Category	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected	Total
Construction & Site	$148,933	$922,816	$1,801,429	$20,810,868	$23,684,046
State Plan Review (DSA)	–	$171,600	–	–	$171,600
Consultants, Printing, Other	–	$2,467	$1,990	–	$4,457
Total Project Spending	**$148,933**	**$1,096,883**	**$1,803,419**	**$20,810,868**	**$23,860,103**
Cumulative % of total	1%	5%	13%	100%	

2026-27 FUNDING PLAN

Source / use of funds	2026-27
Carryover from prior year	$14,826,194
Inter-fund transfer from GF	$1,200,000
Inter-fund transfer from GF	$4,600,000
Interest earnings	$199,674
Total funding available	**$20,825,868**
Less: 2026-27 project cost	($20,810,868)
Projected balance, 6/30/27	**$15,000**

Transportation: District Contribution Reaches $2.09M in 2026-27

District-funded unrestricted transportation (Sub Fund 0101, Resource 0000)



($2,087,564)

2026-27 budgeted District contribution, the highest in nine years

+76%

Growth in total cost, $2.0M (2018-19) to $3.5M (2026-27 budget)

$1.09M

State transportation revenue in 2026-27; received since 2022-23

Transportation Expenditure Detail

District-funded unrestricted transportation (Sub Fund 0101, Resource 0000)

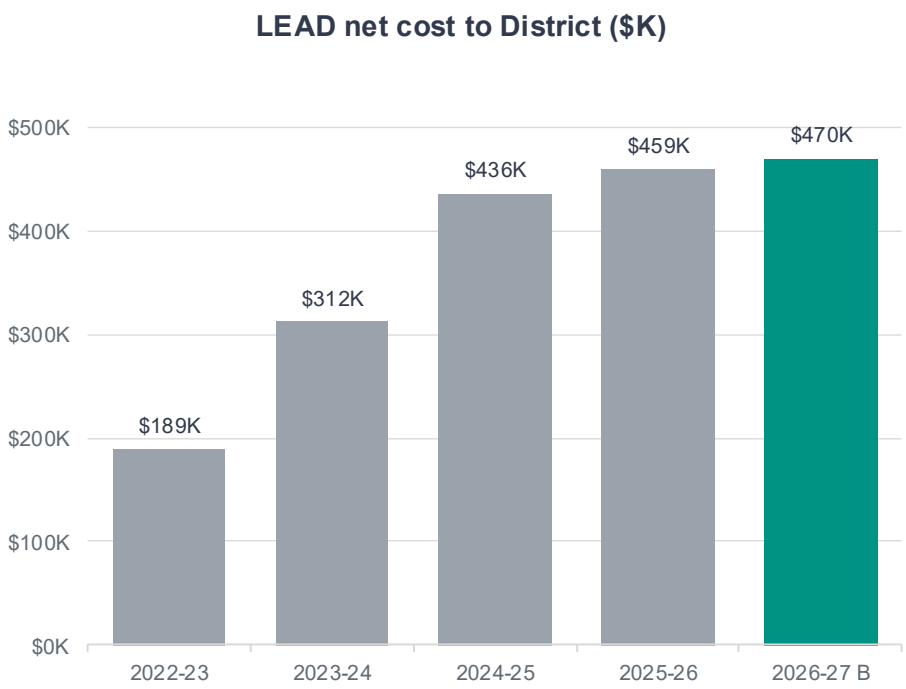
Year	Bus Pass Fees (8675)	State Transp. Rev (8590)	Total Revenue	Home-to-School	Special Ed	CTE	Summer School	Athletics	Field Trips & Other	Total Busing	Payroll	District Contribution
2018-19 Actual	$321,976	–	$321,976	$1,158,416	$639,440	–	–	$122,479	$44,831	$1,965,165	$37,098	($1,680,287)
2019-20 Actual	$229,776	–	$229,776	$999,655	$512,137	–	–	$87,738	$24,474	$1,624,004	$37,279	($1,431,507)
2020-21 Actual	$79,377	–	$79,377	$1,109,868	$487,202	–	–	–	$209	$1,597,279	$34,608	($1,552,509)
2021-22 Actual	$303,167	–	$303,167	$1,235,619	$652,911	–	$35,814	$103,060	$15,445	$2,042,849	$38,914	($1,778,596)
2022-23 Actual	$312,841	$782,262	$1,095,103	$1,207,792	$954,018	–	$32,882	$189,763	$35,796	$2,420,251	$42,361	($1,367,509)
2023-24 Actual	$299,503	$947,246	$1,246,749	$1,445,070	$1,190,632	–	$30,449	$240,473	$87,329	$2,993,953	$80,402	($1,827,606)
2024-25 Actual	$320,838	$1,220,233	$1,541,071	$1,527,195	$1,126,185	–	$41,272	$227,881	$113,820	$3,036,354	$54,016	($1,549,299)
2025-26 Actual	$354,168	$1,210,530	$1,564,698	$1,541,753	$956,319	–	$34,158	$235,234	$107,448	$2,874,913	$50,767	($1,360,982)
2026-27 Budget	**$337,179**	**$1,092,560**	**$1,429,739**	**$1,650,430**	**$1,233,072**	**$60,000**	**$49,272**	**$324,217**	**$135,434**	**$3,452,425**	**$64,878**	**($2,087,564)**

Revenue: columns 2–4 | Busing cost: columns 5–11 | Contribution in parentheses = net cost funded by the General Fund

Appendix: Transportation Detail

LEAD Enrichment: Net Cost Has Grown Nearly Tenfold

LEAD Enrichment (Cost Centers 1050 & 1055)



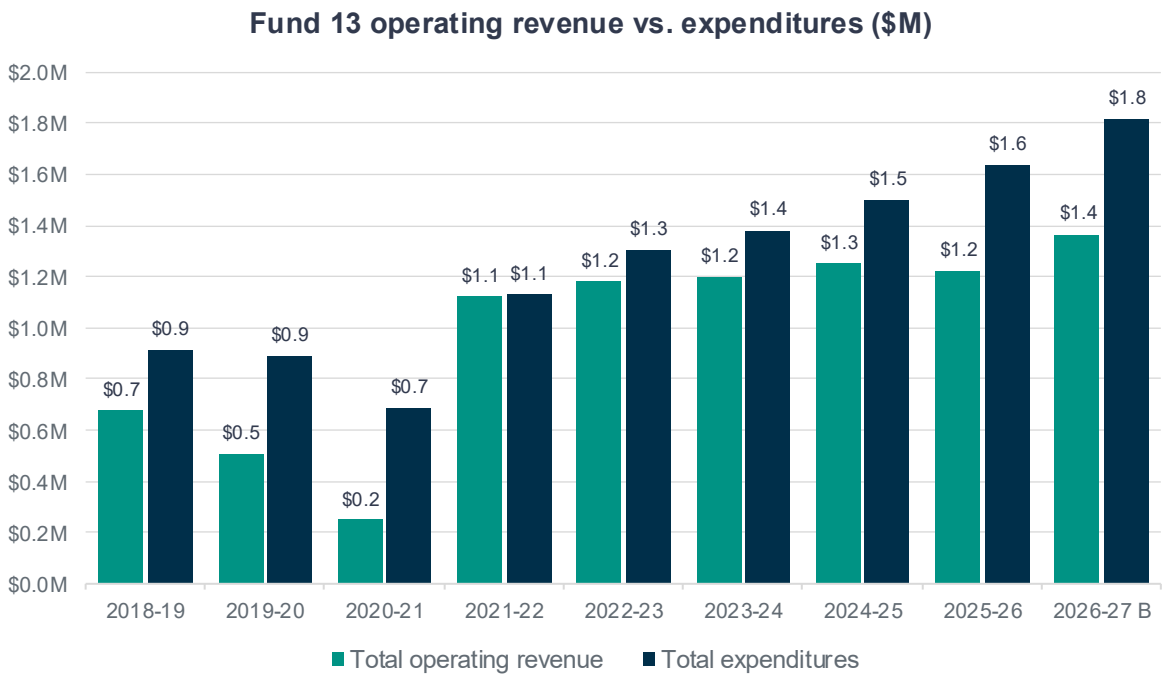
Year	Program (CC 1055)	Food Svc (CC 1050)	Revenue (8699)	Net Cost
2022-23	$181,844	$7,383	–	$189,227
2023-24	$305,490	$6,864	–	$312,353
2024-25	$425,910	$10,071	–	$435,981
2025-26	$448,579	$10,707	–	$459,286
2026-27 Budget	**$456,196**	**$13,573**	**–**	**$469,769**

No revenue offset: the full LEAD cost is a net cost to the District. 2026-27 budget is $469,769, up from $189,227 in 2022-23.

Summer Programming Costs

Nutrition Services Has Not Been Self-Sustaining Since 2018-19

Cafeteria Fund 13 plus additional General Fund costs (delivery driver and health & welfare)



75.3%

Of 2026-27 budgeted costs covered by program revenue

$452,509

2026-27 total District support ($400K transfer + $52.5K GF costs)

$2.87M

Total District support over eight actual years (2018-19 to 2025-26)