INTEROFFICE CORRESPONDENCE

Los Angeles Unified School District
Finance Office

TO: School Principals,
2026 Regional Team

DATE: October 8, 2026

FROM: Woineshet Gebeyaw *wg*
Director of Budget Services and Financial Planning

SUBJECT: 2027-28 SCHOOL BUDGET DEVELOPMENT

This communication outlines key dates and information to assist schools with FY 2027-28 Budget Development. This timeline aligns with the state mandates, supports the District's planning efforts and provides more opportunities for budget deliberations.

KEY DATES

Dates	Description
November 12 – 17, 2026	Budget Development Training
November 20, 2026	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
December 1 – 10, 2026	Enrollment forecast available to schools
December 1, 2026	Allocation letters will be sent to schools
December 2 - 3, 2026	Budget Development Drop-In Sessions
December 2 – January 22, 2027	Schools Front End (SFE) available for budget data entry/budget implementation
December 20 – January 8, 2027	Winter Break
January 22, 2027	Last day to enter data in School Front End (SFE) for FY 28 for budget development purposes.

REQUIRED ENGAGEMENT

To develop the budget for the 2027-28 school year, school administrators are required to hold an Annual School Goals and Budget Consultation Session in November using a new presentation located under the Tools for Schools tab on the Office of Student, Family and Community Engagement website at https://families.lausd.org. This session is designed to engage families and the community in discussions about the school's data outcomes and resource needs. Additionally, school administrators must meet at least two more times throughout the year with families, the school community, relevant advisory committees and the School Site Council about students' needs and data outcomes.

The family and community engagement meetings must be held prior to the Budget Development appointment with the Regional Budget Team that occur December 2026 through January 2027. School administrators are expected to submit verification of this meeting in the Principal Portal.

BUDGET DEVELOPMENT APPOINTMENT WITH THE REGIONAL BUDGET TEAM

The Region Fiscal Services Manager will work with Regional Directors and principals to provide sufficient planning time for Budget Development appointments.

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. 2027-28 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 2027-28
7. Alternate Staffing Pattern (ASP) request form for schools that currently have ASP in place

BUDGET DEVELOPMENT TRAINING

The budget development training for the 2027-28 school year 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 Education Department, Office of Student, Family and Community Engagement, Office of Innovative School Models, Human Resources, Personnel Commission, and School Fiscal Services Branch will be available to support.

The training will be held virtually as follows:

Region West Thursday, November 12, 2026 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies
Region North Friday, November 13, 2026 8:30 am -12:00 pm Secondary including Option Schools and Virtual Academies 1:00 pm – 4:30 pm Elementary
Region East Monday, November 16, 2026 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies
Region South Tuesday, November 17, 2026 8:30 am -12:00 pm Elementary 1:00 pm – 4:30 pm Secondary including Option Schools and Virtual Academies

REGISTRATION: All participants must register before the training through the following link: FY 2027-2028 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:

Drop-In Session (All Regions)
Wednesday, December 2, 2026 10:00 am - 11:00 am Zoom Link: https://bit.ly/BDDrop-InSessions
Drop-In Session (All Regions)
Thursday, December 3, 2026 10:00 am - 11:00 am Zoom Link: https://bit.ly/BDDrop-InSessions

If you have any questions, please email budget-info@lausd.net or contact your fiscal specialist. For questions related to the Annual School Goals and Budget Consultation Meeting, please contact your Region Family and Community Engagement Administrative Coordinator.

Attachment - References for School Budget Development

c: Devora Navera Reed
Pedro Salcido
Carolyn Spaht Gonzalez
Kristen K. Murphy
Anthony Aguilar
Saman Bravo-Karimi
Pia Sadaqatmal
Andre Spicer
Carol Delgado
David Greco
Martha Alvarez
Kurt John
Jana Carter
Amanda Wherritt
Sasha Lopez
Patricia Chambers
Karen Mercado
Afia Hemphill
Franciso Serrato
Michelle Rappino

ATTACHMENT

References for School Budget Development

Federal and State Education Programs has a variety of tools to assist in the development of the SPSA located at Federal and State Educations Program 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) Administrative Coordinator.

The following items can be accessed from the School Fiscal Services Branch's website at https://achieve.lausd.net/sfs:

1. 2027-28 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. Title I Ranking and Allocation Summary
10. SENI Ranking and Allocation Summary
11. Staffing/Position Simulator
12. Staffing Bulletins
13. Class Size Table by Type of School
14. Request to Purchase Itinerant Personnel
15. Budget Adjustment Request form
16. Dual Language Education Programs FAQs
17. Request for Alternate Staffing Pattern
18. Special Education Budget Development Appeals form