

South San Francisco Unified School District

Preliminary Budget Presentation

FY 2022-2023

Ted O, Assistant Superintendent, Business Services

June 9, 2022

Education Code Reporting Requirements

- Education Code Section 42127 (a)(1) states that:

On or before July 1 of each year, the governing board of each school district shall accomplish the following:

- Hold a public hearing on the budget to be adopted for the subsequent fiscal year
- Adopt the budget in a separate meeting
- Submit the budget to the SMCOE for approval

LCAP Goals/Actions in Budget

- Under the Local Control Accountability Plan (LCAP), districts are required to put aside funds to provide additional support for the unduplicated students in the district.
- The unduplicated students include English Learners, Students on Free and Reduced Price Meals, and Foster Youth/Homeless.
- For 2022-23, the District is required to budget \$6,424,723 as LCAP-Supplement Funds to support these students.
- To further support these students, as well as others, SSFUSD has budgeted an additional \$2 million plus as LCAP-Base.

2022-23 SSFUSD Budget Assumptions

- Projected increase in property tax
- Projected increase in on-going RDA revenue
- District will remain Community Funded/Basic Aid
- Estimated Step & Column cost included
- Enrollment/ADA declining
- LCAP Goals/Actions are included in the budget
- Continue Deferred Maintenance transfer
- Maintain contribution to Routine Restricted Maintenance
- Estimated STRS/PERS increase included
- Contribution to Special Ed and Transportation are budgeted
- Gifts and donations are budgeted when received
- Program carryovers not budgeted until books are closed

2022-23 Preliminary Budget General Fund Projected Revenues

REVENUES*	2022-23	PERCENTAGE
LCFF Revenue	\$115,074,523	84.89%
Federal Revenue	\$3,179,975	2.35%
Other State	\$14,148,801	10.44%
Other Local	\$3,133,102	2.31%
Transfers In	\$13,301	0.01%
TOTAL	\$135,549,702	100%

* Note: Amounts subject to change

2022-23 Preliminary Budget General Fund Projected Expenditures

EXPENDITURES*	2022-2023	PERCENTAGE
Certificated Salaries	\$55,000,333	39.65%
Classified Salaries	\$20,993,842	15.14%
Benefits	\$36,043,324	25.99%
Books & Supplies	\$4,312,213	3.11%
Services	16,120,987	11.62%
Capital Outlay	\$529,936	0.38%
Other Outgo	\$4,204,511	3.03%
Transfers Out	\$1,500,000	1.08%
TOTAL	\$138,705,146	100%

* Note: Amounts subject to change

Excess Minimum Reserve Requirements

Adopted Budget 2022-23 Budget Attachment Balances in Excess of Minimum Reserve Requirements			
Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves <i>(Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)</i>			
Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2022-23 Adopted Budget	
01	General Fund	\$17,045,598.00	<-- a) Form 01
17	Special Reserve Fund for Other Than Capital Outlay Project	\$16,370,421.00	<-- b) Form 17
Total Assigned and Unassigned Ending Fund Balances		\$33,416,019.00	
District Standard Reserve Level		3%	<-- Source: Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$4,161,154	<-- Source: Form 01CS Line 10B-7
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$29,254,865.00	
Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2022-23 Adopted Budget	Description of Need
<i>(These are samples only; please modify as appropriate)</i>			
01	General Fund	\$625,000.0	STRS/PERS Projected Increases 24/25 & 25/26
01	General Fund	\$8,500,000.0	Property Tax Re-Payment - Litigation (Est.)
01	General Fund	\$490,000.0	Carryover - 21/22 Site Discretionary Funds
01	General Fund	\$1,000,000.0	Chromebooks, iPads, Laptop Future Replacements
01	General Fund	\$1,740,000.0	Wellness Counselors & Mental Health Coor (2 Years)
01	General Fund	\$529,444.0	Needed to cover deficit spending in 23/24 & 24/25
17	Special Reserve Fund for Other Than Capital Outlay Project	\$3,370,421.00	Reserve for insurance deductible for flood and
17	Special Reserve Fund for Other Than Capital Outlay Project	\$13,000,000.00	3-months Payroll Reserve to cover district's deficit
<i>Insert Lines above as needed</i>			
Total of Substantiated Needs		\$29,254,865.00	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero

Looking Ahead

- Public Meeting to Adopt the 2022-23 LCAP & Budget
 - June 23, 2022
- 2021-22 Unaudited Actuals
 - September 2022
- 2022-23 First Interim Report
 - December 2022

Comments / Questions?

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