

South San Francisco Unified School District

Preliminary Budget Presentation

2025-26

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1. Overview



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



2. LCAP Goals/Actions Budgeted and Budget Assumptions



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 2025-26, the District is required to budget \$8,125,349 as LCAP-Supplemental Funds to support these students.
- To further support these students, as well as others, SSFUSD has budgeted additional funds as LCAP-Base.



2025-26 SSFUSD Budget Assumptions

The following assumptions are used in preparing the budget:

- Projected increase in property tax
- Projected for 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
- Maintain contribution to Routine Restricted Maintenance
- Estimated STRS/PERS increased/changes included
- Contribution to Special Ed and Transportation are budgeted
- Gifts and donations are budgeted when received
- Program carryovers not budgeted until books are closed



3. Projected General Fund Revenues and Expenditures



2025-26 Projected General Fund Revenues

REVENUES*	2025-26	PERCENTAGE
LCFF Revenue	\$149,229,812	84.25%
Federal Revenue	\$4,243,449	2.40%
Other State	\$14,844,593	8.38%
Other Local	\$8,804,084	4.97%
Transfers In	\$13,301	0.01%
TOTAL	\$177,135,239	100%

* Note: Amounts subject to change



2025-26 Projected General Fund Expenditures

EXPENDITURES*	2025-2026	PERCENTAGE
Certificated Salaries	\$70,087,508	37.48%
Classified Salaries	\$29,338,279	15.69%
Benefits	\$47,305,223	25.30%
Books & Supplies	\$11,219,541	6.00%
Services	\$22,623,463	12.10%
Capital Outlay	\$501,300	0.27%
Other Outgo	\$1,282,200	0.69%
Transfers Out	\$4,612,296	2.47%
TOTAL	\$186,969,810	100%

* Note: Amounts
subject to change



4. Excess Minimum Reserve



Excess Minimum Reserve Requirements

Adopted Budget 2025-26 Budget Attachment Balances in Excess of Minimum Reserve Requirements			
Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves (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.)			
Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2025-26 Adopted Budget	
01	General Fund	\$25,502,773.00	Add total of Object Codes 9780/9789/9790 from:
17	Special Reserve Fund for Other Than Capital Outlay Project	\$17,704,847.00	<-- a) Form 01
			<-- b) Form 17
Total Assigned and Unassigned Ending Fund Balances		\$43,207,620.00	
District Standard Reserve Level		3%	<-- Source: Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$5,609,094	<-- Source: Form 01CS Line 10B-7
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$37,598,526.00	
Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2025-26 Adopted Budget	Description of Need
01	General Fund	\$1,735,925.0	STRS/PERS Projected Increases 28/29 & 29/30
01	General Fund	\$8,500,000.0	Property Tax Re-Payment - Litigation (Est.)
01	General Fund	\$5,900,000.0	Set aside for Employee Raises - CSEA & Unrepresented
01	General Fund	\$3,757,754.0	Set aside for maintaining ongoing salaries paid with one-time expiring/depleted stimulus funds
17	Special Reserve Fund for Other Than Capital Outlay Project	\$4,704,847.00	Reserve for insurance deductible for flood and Property
17	Special Reserve Fund for Other Than Capital Outlay Project	\$13,000,000.00	3-months Payroll Reserve to cover district deficit
<i>Insert Lines above as needed</i>			
Total of Substantiated Needs		\$37,598,526.00	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero



5. Looking Ahead



Looking Ahead

- Public Meeting to Adopt the 2025-26 LCAP & Budget
 - June 26, 2025
- 2024-25 Unaudited Actuals
 - September 2025
- 2025-26 First Interim Report
 - December 2025



Thank You

