

South San Francisco Unified School District

Budget Proposal Presentation

FY 2024-2025

Ted O, Assistant Superintendent, Business Services

June 20, 2024

Presentation Agenda

- Overview
- Budget Assumptions
- Projected Revenues and Expenditures
- Multi-Year Projection Assumptions
- Multi-Year Projection
- Projected Ending Fund Balances
- Positions and Expenditures Funded with One-time State Funds
- Other District Funds
- Looking Ahead

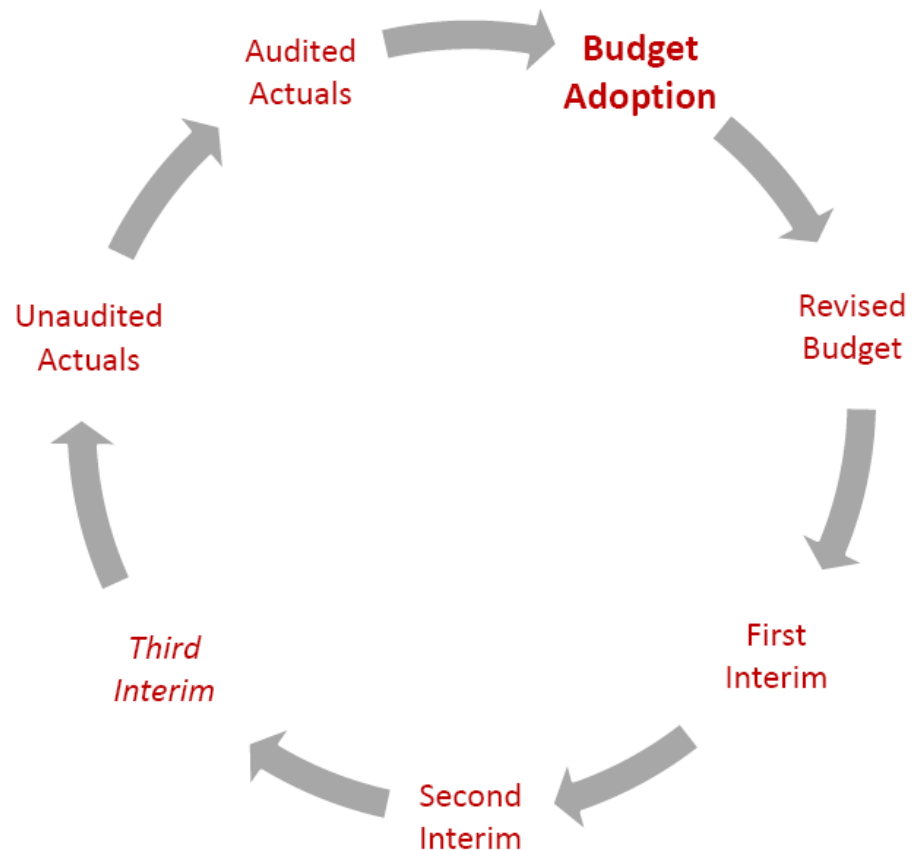
Education Code Reporting Requirements

- Education Code Section 42127 (a)(1) states that:
“On or before July 1 of each year, the governing board of each school district shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. The budget to be adopted shall be prepared in accordance with Section 42126. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection.”
- Then, the budget is adopted and filed with the County Office of Education (COE), which approves or disapproves the budget

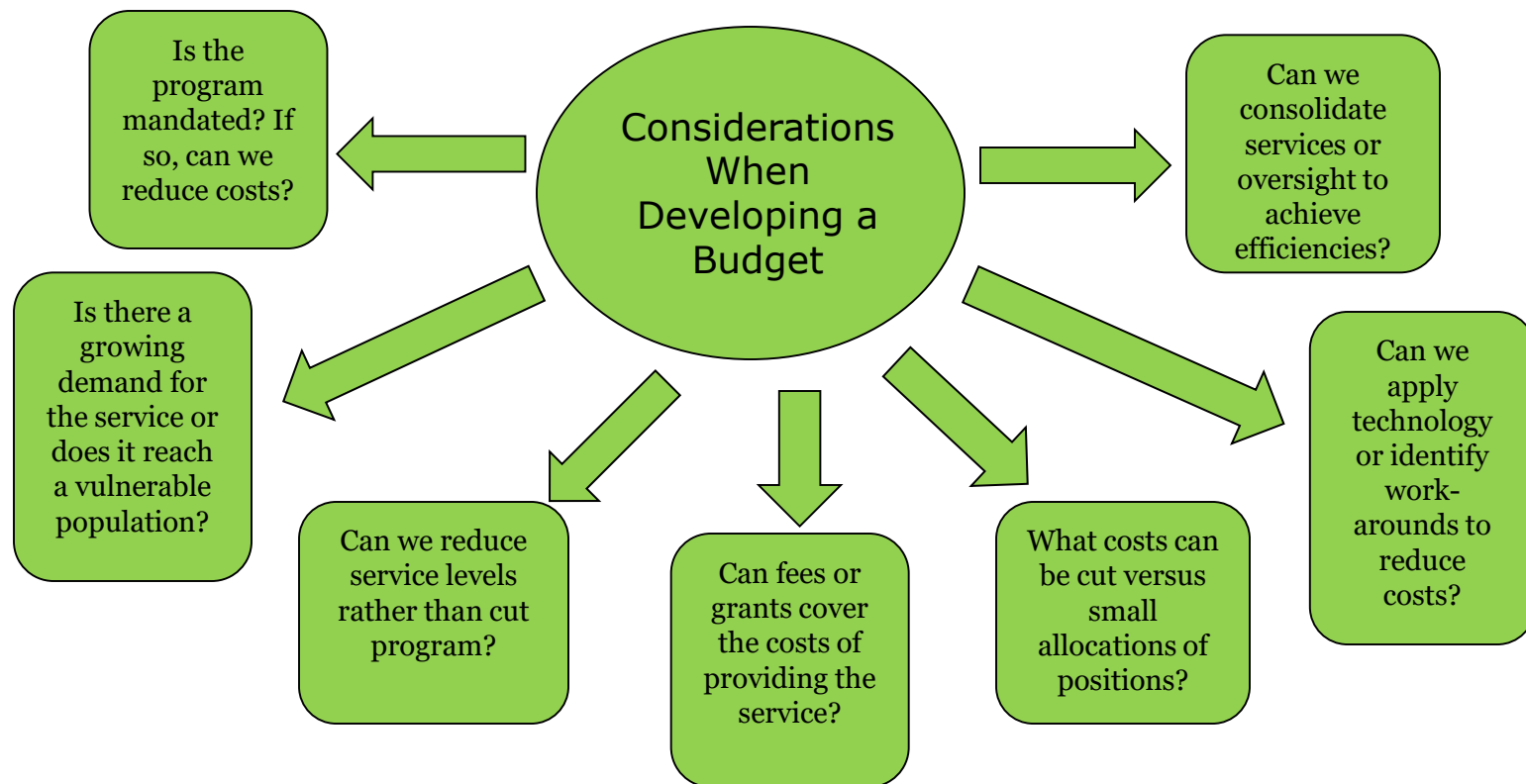
The Annual Budget Cycle

At each period, we:

- Update budget
- Certify District's financial condition
- Present summary to Board of Education
- Submit copies to County Office of Education and State



Considerations When Developing a Budget



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 2024-25, the District has budgeted \$7,855,225 as LCAP-Supplement Funds to support these students.
- The LCAP is made up of multiple goals and multiple actions within each goal.

LCAP GOAL 1

Academic Achievement

The district will provide a high quality curricular program for students that will raise student proficiency on the California Common Core State Standards as measured by overall academic achievement on state assessments, CA Dashboard results, interim assessment data and ELPAC/Reclassification data.



LCAP GOAL 4

Academic Achievement

The district will provide a high quality curricular program for students with IEPs that will raise student engagement in school and proficiency on the California Common Core State Standards as measured by overall academic achievement on state assessments, and engagement rates.

LCAP GOAL 2

Professional Development

Identified classified staff, certificated and administrative staff will participate in professional development to create capacity and expertise in curriculum program implementation based on the development of scope and sequence as measured by walkthrough observations and other evidence (artifacts and student work).

LCAP GOAL 3

Student, Parent & Community Engagement

Improve parent school engagement through an increase in participation in site and district parent groups such as SSC, PTSA, DELAC, ELAC, AAPAC as well as in other parent meetings as measured by attendance sign in sheets.

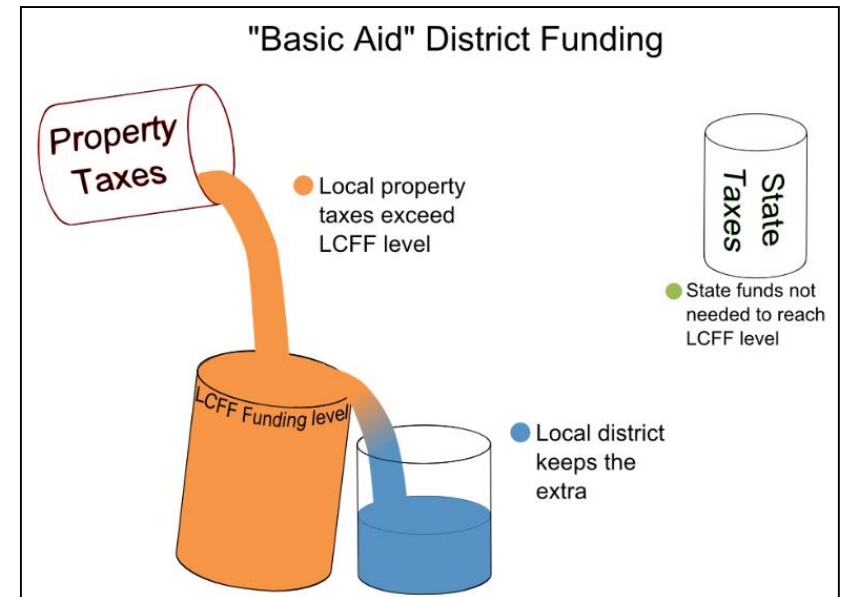
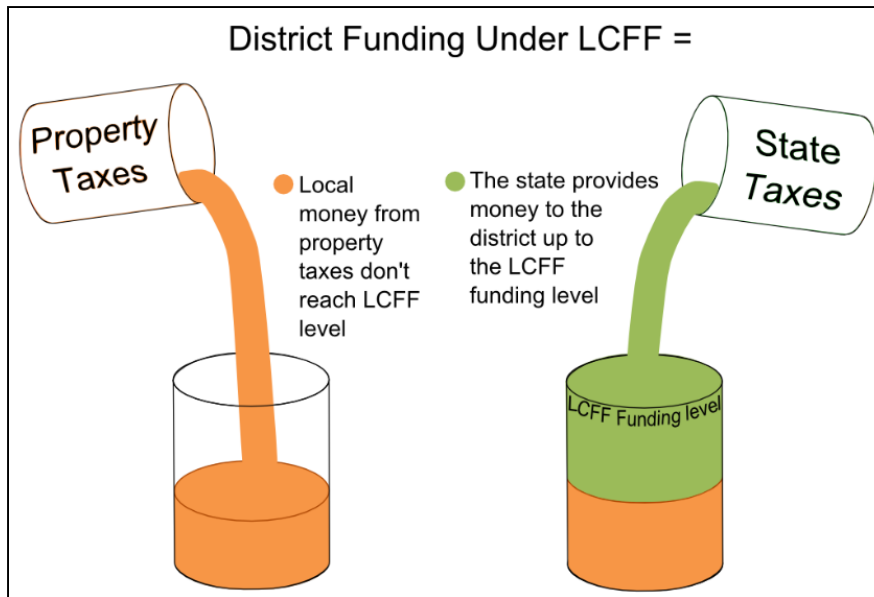
District Priorities

Improve Curriculum,
Instruction &
Assessment

Bolster Professional
Learning and
Collaboration

Strengthen
Leadership Capacity

Funding for School District - LCFF vs. Basic Aid



2024-25 SSFUSD Budget Assumptions

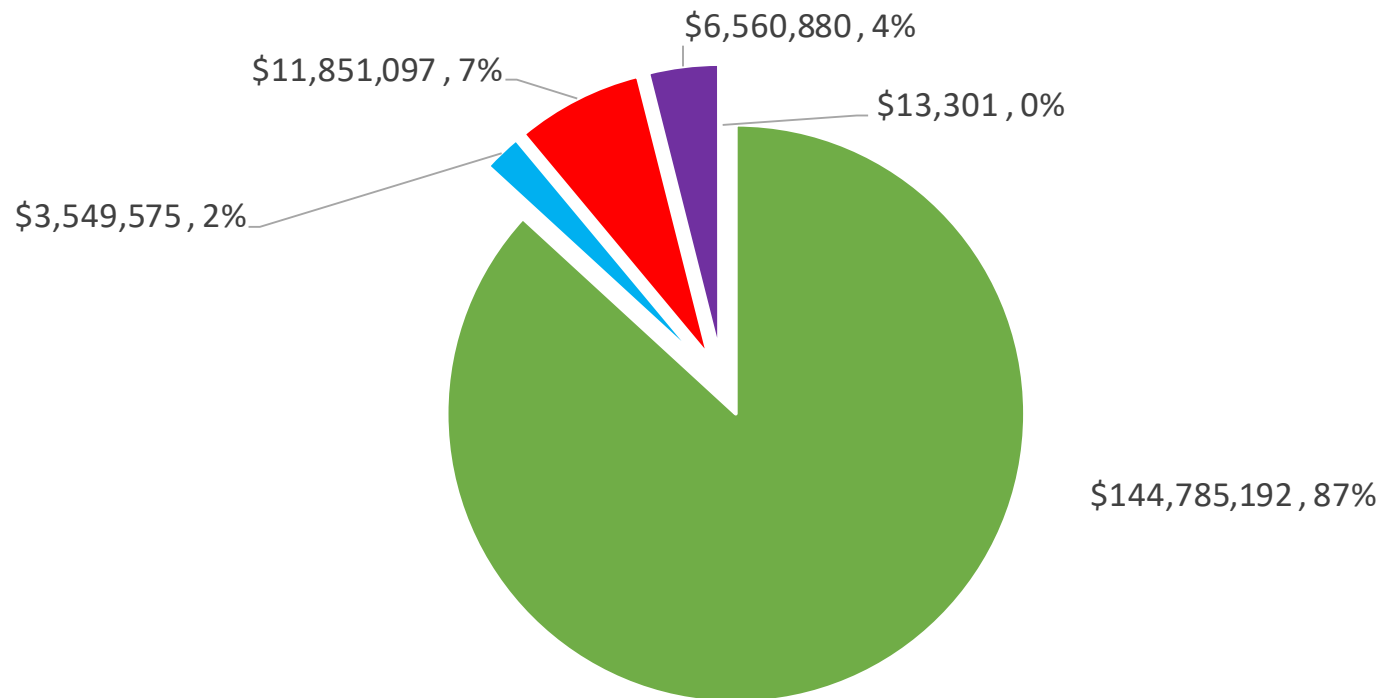
- Projected increase in property tax
- District will remain Community Funded/Basic Aid
- Estimated Step & Column cost included
- Enrollment/ADA declining
- LCAP Goals/Actions are included in the budget
- Maintain contribution to Routine Restricted Maintenance
- Estimated STRS/PERS increase included
- Contribution to Special Ed and Transportation are budgeted
- Lottery, Mandated Cost Block Grant and EPA are budgeted
- Est. Prop 28 Arts Education Program Funding is budgeted
- Gifts and donations are budgeted when received
- Program carryovers, including one-time stimulus funds, not budgeted until books are closed

2024-25 Proposed Budget

General Fund Projected Revenues

REVENUES	2024-25	PERCENTAGE
LCFF Revenue	\$144,785,192	86.82%
Federal Revenue	\$3,549,575	2.13%
Other State	\$11,851,097	7.11%
Other Local	\$6,560,880	3.93%
Transfers In	\$13,301	0.01%
TOTAL	\$166,760,045	100%

2024-25 Revenues (Proposed)



■ LCFF Revenue ■ Federal Revenue ■ Other State ■ Other Local ■ Transfers In

Revenues: LCFF Sources

- State Aid
- Education Protection Account (EPA)
- Tax Relief Subventions
- Secured Tax Rolls
- Unsecured Tax Rolls
- Prior Year Taxes
- Community Redevelopment Funds (RDA)

Revenues: Federal Sources

- Special Education Entitlement
- Special Education Discretionary
- Interagency Contracts
- Title I, II, III and IV
- Migrant Education
- Medical Administrative Activities (MAA)
- One-time Federal Stimulus Funds
- All other federal revenue

Revenues: Other State

- Special Education
- Mandated Costs Reimbursements
- Lottery
- Career Technical Education (CTE)
- Prop 28 Arts Education Program
- One-time State Stimulus Funds
- All other state revenues

Revenues: Other Local

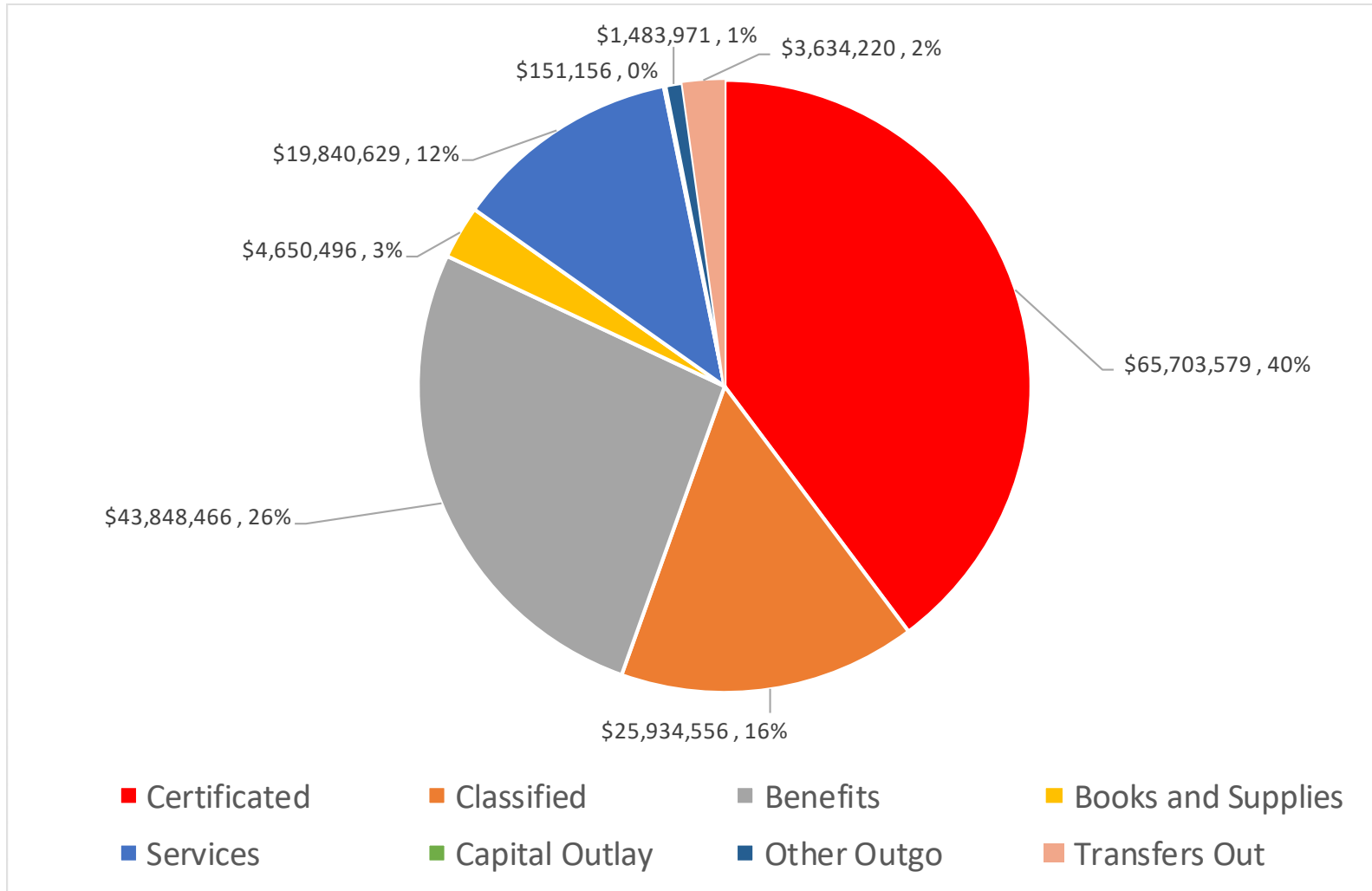
- Community Redevelopment Funds not subject to LCFF deduction.
- Lease and Rentals
- Interest
- Interagency Services
- Tuition
- Gifts and Donations
- All other local revenue

2024-25 Proposed Budget

General Fund Projected Expenditures

EXPENDITURES	2024-2025	PERCENTAGE
Certificated Salaries	\$65,703,579	39.76%
Classified Salaries	\$25,934,556	15.69%
Benefits	\$43,848,466	26.54%
Books & Supplies	\$4,650,496	2.81%
Services	\$19,840,629	12.01%
Capital Outlay	\$151,156	0.09%
Other Outgo	\$1,483,971	0.90%
Transfers Out	\$3,634,220	2.20%
TOTAL	\$165,247,073	100%

2024-25 Expenditures (Proposed)



Expenditure Classifications

- Certificated Salaries
 - Certificated salaries are salaries that require a credential or permit. Examples include but are not all inclusive:
 - Teachers, Nurses, Counselors, Administration and Psychologists.

Expenditure Classifications

- Classified Salaries
 - Classified salaries are salaries that do not require a credential or permit. Examples include but are not all inclusive:
 - Paraeducators, Administrative Assistants, Accounting staff, Payroll staff, Cafeteria Workers, Facilities and Maintenance staff, Custodians and Technicians (HR, PR, IT, etc.).

Expenditure Classifications

- Employee Benefits
 - This classification is used to account for contributions to employee retirement plans, health and welfare benefits, state unemployment insurance, social security, Medicare, workers compensation insurance and other post-employment benefits associated with certificated and classified personnel.

Expenditure Classifications

- Books and Supplies
 - Expenditures for the purchase of instructional materials, books, equipment (under \$5,000) reference materials, paper, pencils and operational materials are recorded in this category.

Expenditure Classifications

- Services and Other Operating Expenditures
 - This classification is used to record expenditures for services such as rents, leases, repairs, software licenses, maintenance contracts, agreements, dues, travel, insurance, utilities and legal expenses.

Expenditure Classifications

- Capital Outlay
 - Expenditures for the purchase and/or replacement of sites, buildings, and capitalized equipment are recorded here.

Expenditure Classifications

- Other Outgo
 - This classification is used to account for tuition payments and excess costs to non-public schools as well as transfers to County Offices and outside educational agencies.

Expenditure Classifications

- Interfund Transfers-Out
 - This classification is used to account for any contribution from the General Fund (restricted or unrestricted) to other funds maintained by the District.

2025-26 & 2026-27 MYP Assumptions

- Property tax increases – estimated at 4% & 4%
- Estimated RDA revenue is budgeted
- Estimated STRS/PERS increase included
- Estimated Step & Column costs included
- Enrollment/ADA projected to decrease by 2% per year
- LCAP Goals/Actions are included in the budget
- Mandated Block Grant and Lottery Funds are budgeted
- Contributions to Special Ed and Transportation
- Maintains contributions to Routine Restricted Maintenance program

Multi Year Projections Assumptions

	STRS	PERS	SUI	COLA	Lottery	Mandated Block Grant	ADA
23-24	19.10%	26.68%	0.05%	8.22%	\$249	\$110.65	7,384.95
24-25	19.10%	27.05%	0.05%	1.07%	\$249	\$111.83	7,238.09
25-26	19.10%	27.60%	0.05%	2.93%	\$249	\$115.11	7,094.17
26-27	19.10%	28.00%	0.05%	3.08%	\$249	\$118.65	6,953.12

Multi Year Projection Unrestricted (Before Designations)

GENERAL FUND UNRESTRICTED	Proposed Budget	Projected Budget	Projected Budget
Multi-Year Projections	2024-2025	2025-2026	2026-2027
Revenues & Other Financing Sources			
LCFF/State Aid/Property Tax	\$ 138,607,312	\$ 142,557,867	\$ 146,660,605
Federal Revenues	\$ -	\$ -	\$ -
State Income	\$ 2,942,999	\$ 2,946,177	\$ 2,949,892
Local Income	\$ 2,394,223	\$ 2,394,223	\$ 2,394,223
Transfers in	\$ 13,301	\$ 13,301	\$ 13,301
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ (37,362,094)	\$ (39,012,094)	\$ (40,662,094)
Total	\$ 106,595,741	\$ 108,899,474	\$ 111,355,927
Expenditures & Other Financing Uses			
Certificated Salaries	\$ 48,170,716	\$ 48,893,276	\$ 49,626,675
Classified Salaries	\$ 15,659,035	\$ 15,893,921	\$ 16,132,330
Employee Benefits	\$ 25,807,063	\$ 26,711,044	\$ 27,629,088
Books & Supplies	\$ 2,742,653	\$ 2,852,654	\$ 2,852,654
Services and Operating	\$ 12,674,339	\$ 13,683,924	\$ 14,846,811
Capital Outlay	\$ 87,316	\$ 87,316	\$ 87,316
Other Outgo	\$ (170,649)	\$ (243,937)	\$ (307,273)
Transfers Out	\$ 112,296.00	\$ 112,296	\$ 112,296
Other Uses	\$ -	\$ -	\$ -
Total	\$ 105,082,769	\$ 107,990,494	\$ 110,979,897
Net Increase / (Decrease)	\$ 1,512,972	\$ 908,980	\$ 376,030
Beg. Balance	\$ 26,134,690	\$ 27,647,662	\$ 28,556,642
Ending Fund Balance	\$ 27,647,662	\$ 28,556,642	\$ 28,932,672

Multi Year Projection Restricted (Before Designations)

GENERAL FUND RESTRICTED	Proposed Budget	Projected Budget	Projected Budget
Multi-Year Projections	2024-2025	2025-2026	2026-2027
Revenues & Other Financing Sources			
LCFF/State Aid/Property Tax	\$ 6,177,879	\$ 6,177,879	\$ 6,177,879
Federal Revenues	\$ 3,549,575	\$ 3,549,575	\$ 3,549,575
State Income	\$ 8,908,098	\$ 8,585,214	\$ 8,585,214
Local Income	\$ 4,166,658	\$ 4,166,657	\$ 4,166,657
Transfers in	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 37,362,094	\$ 39,012,094	\$ 40,662,094
Total	\$ 60,164,304	\$ 61,491,419	\$ 63,141,419
Expenditures & Other Financing Uses			
Certificated Salaries	\$ 17,532,864	\$ 17,795,857	\$ 18,062,795
Classified Salaries	\$ 10,275,521	\$ 10,242,728	\$ 10,396,369
Employee Benefits	\$ 18,041,403	\$ 18,334,589	\$ 18,769,111
Books & Supplies	\$ 1,907,842	\$ 2,121,437	\$ 2,405,760
Services and Operating	\$ 7,166,290	\$ 7,643,155	\$ 8,085,357
Capital Outlay	\$ 63,841	\$ 108,103	\$ 108,103
Other Outgo	\$ 1,654,619	\$ 1,723,626	\$ 1,792,000
Transfers Out	\$ 3,521,924.00	\$ 3,521,924	\$ 3,521,924
Other Uses	\$ -	\$ -	\$ -
Total	\$ 60,164,304	\$ 61,491,419	\$ 63,141,419
Net Increase / (Decrease)	\$ -	\$ -	\$ -
Beg. Balance	\$ 7,122,141	\$ 7,122,141	\$ 7,122,141
Ending Fund Balance	\$ 7,122,141	\$ 7,122,141	\$ 7,122,141

Multi-year Projection - Projected Ending Fund Balances

The District's projected Ending Fund Balance for both the Unrestricted and Restricted program budgets combined. These amounts are prior to the State required designations and the District designations.

	Estimated Actual 2023-24	Proposed Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-2027
Unrestricted and Restricted Funds				
Revenues	\$ 175,451,755	\$ 166,746,744	\$ 170,377,593	\$ 174,484,046
Interfund Transfer In	13,301	13,301	13,301	13,301
Total Sources of Funds	\$ 175,465,056	\$ 166,760,045	\$ 170,390,894	\$ 174,497,347
Expenditures *	\$ 196,654,035	\$ 161,612,853	\$ 165,847,694	\$ 170,487,097
Interfund Transfer Out	3,590,257	3,634,220	3,634,220	3,634,220
Total Usage of Funds	\$ 200,244,292	\$ 165,247,073	\$ 169,481,914	\$ 174,121,317
Net Incr/Decr in Fund Balance	\$ (24,779,236)	\$ 1,512,972	\$ 908,980	\$ 376,030
Beginning Fund Balance	\$ 58,036,067	33,256,831	34,769,803	35,678,783
Projected Ending Fund Balance	\$ 33,256,831	\$ 34,769,803	\$ 35,678,783	\$ 36,054,813

Ending Fund Balances (Reserves)

GASB Statement No. 54 establishes certain classification that governmental agencies are required to report their fund balances

- Nonspendable
- Restricted
- Committed
- Assigned
- Undesignated/Unassigned

Ending Fund Balance Designations

GENERAL FUND	Estimated	Proposed	Projected	Projected
Unrestricted and Restricted Funds	Actual	Budget	Budget	Budget
	2023-24	2024-25	2025-26	2026-27
<i>Estimated Actual/Projected Ending Fund Balance</i>	<i>33,256,831</i>	<i>34,769,803</i>	<i>35,678,783</i>	<i>36,054,813</i>
Nonspendable				
Revolving Cash	25,103	25,100	25,100	25,100
Stores	73,576	75,000	75,000	75,000
Prepaid Expenditures	236,562	200,000	200,000	200,000
Restricted	7,122,141	7,122,141	7,122,141	7,122,141
Committed	0	0	0	0
Assigned/Designated				
STRS/PERS Increases: 2026-27	359,384	401,688	401,688	401,688
STRS/PERS Increases: 2026-27 & 2027-28	733,791	763,393	763,393	763,393
Property Tax Repayment - Litigation (Est.)	8,500,000	8,120,127	8,417,366	8,361,426
Cover Salaries Paid w/One-time Stimulus Funds	0	6,800,000	6,800,000	6,800,000
Cover Programs Paid w/One-time Stimulus Funds	379,000	3,000,000	3,400,000	3,600,000
Reserve:				
Reserved for Economic Uncertainties	10,011,665	8,262,354	8,474,096	8,706,066
Undesignated Reserve	6,194,612	0	0	0

Positions Funded with One-time Funds

- SSFUSD has many positions that are funded with one-time State stimulus funds that is ending or depleted in 2024-25.
- Once these funds expire or used up, these positions will need to be eliminated unless another funding source is identified.

Grant	Resource Description	Expires	FTE	Positon Types	Amount
6053	Chd Dev CA PreK Plan & Implementation	6/30/2025	4.80	Para-Transitional TK	\$ 335,939.00
6266	Educator Effectiveness Block Grant	6/30/2026	1.00	Coordinator-Multi-Tier Systm	\$ 200,750.00
			0.83	TOSA - Social Science	\$ 106,283.00
7435	Learning Recovery Emergency Block Grant (Approx. \$2.8M left at end of 2023-24))	6/30/2025 All Spent	1.00	Administrative Assistant	\$ 92,761.00
			4.00	Counselor-Wellness	\$ 484,604.00
			1.00	Counselor on Special Asgmt	\$ 155,627.00
			3.67	Office Assistant-Attendance	\$ 285,545.00
			1.00	Psychologist-Special Assgn	\$ 172,010.00
			3.00	School Communtiy Liaison	\$ 239,072.00
			1.00	Teacher - ELD Intervention	\$ 163,721.00
			4.00	Teachers (TOSA)-RTI	\$ 528,317.00
			2.00	TOSA - Special Ed	\$ 312,165.00
			1.00	TOSA -Tech	\$ 106,587.00
			28.30	Yearly Total	\$ 3,183,381.00

Programs Paid with One-time Stimulus Funds

- SSFUSD has some large expenditures that are funded with one-time State stimulus funds that is ending or depleted in 24/25.
- Once these funds expire or used up, they will need to be eliminated unless another funding source is identified.

Grant	Description Of Resource	Funds Expiring	PO Amount	Grand Total
6266	EDUCATOR EFFECTIVENESS GRANT Various PD Opportunities for Staff (Estimate)	6/30/2026	\$ 336,000.00	\$ 336,000.00
6762	ARTS, MUSIC, & INSTR. MTLs DISCRETIONARY BLK GRANT Air Tutors LLC Legarza Sports Touchmath, Spire, Goalbook, Teen Talk, Etc. SIPPS Trace & Write Workbooks PAX Training via online IXL Learning Licenses Qualtrics Districtwide License Youth Service Bureau (YSB) - Mental Health	6/30/2025	\$ 390,000.00 \$ 777,650.00 \$ 251,000.00 \$ 80,000.00 \$ 15,000.00 \$ 85,000.00 \$ 15,000.00 \$ 637,000.00	\$ 2,250,650.00
	TOTAL			\$ 2,586,650.00

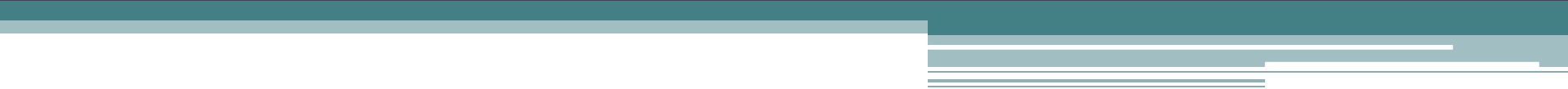
Other District Funds

- Fund 8 Associated Student Body
- Fund 11 Adult Education
- Fund 12 Child Development
- Fund 13 Cafeteria Fund
- Fund 14 Deferred Maintenance
- Fund 17 Special Reserve
- Fund 21 Bond Fund
- Fund 25 Capital Facilities
- Fund 35 County School Facilities
- Fund 40 Special Reserve Capital Projects
- Fund 51 Bond Interest & Redemption
- Fund 73 Trust Fund

Looking Ahead

- Adoption of the 2024-25 Budget
 - June 20, 2024
- 2023-24 Unaudited Actuals
 - September 2024
- 2024-25 First Interim Report
 - December 2024

Comments / Questions?

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