



Excellence and Equity in Education

Nancy Magee - County Superintendent of Schools

September 15, 2025

Dan Devoy
President, Governing Board
Burlingame Elementary School District
1825 Trousdale Drive
Burlingame, CA 94010

RE: Local Control Accountability Plan and Adopted Budget – Fiscal Year 2025-26

Dear Board President Dan Devoy:

The San Mateo County Office of Education (SMCOE) has completed its review of Burlingame Elementary School District's Adopted Budget for the 2025-26 fiscal year pursuant to Education Codes 42127 and 52070.

ADOPTED BUDGET

In accordance with Education Code Section 42127, the County Superintendent of Schools has examined the Adopted Budget of Burlingame Elementary School District (the District) for fiscal year 2025-26 to determine if it complies with the criteria and standards adopted by the State Board of Education, allows the District to meet its financial obligations during the fiscal year, and is consistent with a financial plan that will allow the District to meet its multi-year financial commitments. The County Superintendent of Schools is also required to determine whether the Adopted Budget includes the expenditures necessary to implement the LCAP.

The County Office's review and analysis confirms that the 2025-26 Budget, adopted by the Governing Board on June 17, 2025, meets the requirements outlined in Education Code 42127(c).

The San Mateo County Office of Education **approves** Burlingame Elementary School District's 2025-26 Adopted Budget with the following comments:

The 2025-26 Adopted Budget shows a \$1.6 million increase in the General Fund Balance. Compared to 2024-25 Estimated Actuals, deficit spending has decreased by \$5.6 million. Total revenues are projected to increase by \$4.8 million driven by a \$2 million increase in LCFF revenues and \$3 million increase in local revenues from the new measure GG parcel tax. Federal and state revenues are reduced due to the expiration of one-time funding. Total expenditures fall by \$800,000 as salary and benefit increases are offset by reductions in contracted services and capital outlay.

RESERVES

The state-recommended minimum reserve for Burlingame Elementary School District is 3% of total General Fund expenditures. The District is projecting approximately \$5.4 million in available reserves or 9.62% of the total General Fund expenditures for 2025-26. This includes the Special Reserve Fund (Fund 17).

MULTI-YEAR PROJECTIONS (MYP)

Reserves are expected to decrease to 9.28% in 2026-27 and to 7.57% 2027-28. This includes the Special Reserve Fund (Fund 17).

Total revenues are projected to increase an average of \$1.1 million in 2026–27 and 2027–28 driven by anticipated LCFF revenue increases. All other revenue sources are projected to remain flat. Total expenditures are projected to increase by an average of \$1.6 million in 2026-27 and 2027-28, driven by salary and benefit growth from 2% step-and-column adjustments and higher pension and health premium costs. All other operating costs are adjusted by the Consumer Price Index (CPI).

DEFICIT SPENDING

The multi-year projections indicate deficit spending in the Unrestricted General Fund in the current fiscal year in the amount of \$610,000 followed by deficits of \$474,000 in 2026-27 and \$764,000 in 2027-28.

The County Office advises the District to closely monitor the budget and assess opportunities for revenue enhancements or budget reductions to eliminate deficit spending.

CASH FLOW

The District submitted cash flow projections for the General Fund showing positive cash balances for each month in the 2025-26 and 2026-27 fiscal years. The projected year-end cash balances are \$8.6 million in 2025-26 and \$9.9 million in 2026-27.

The County Superintendent advises the district to review cash balances across all funds monthly to ensure they remain positive. The San Mateo County Controller's Office allows a negative balance in any fund only if the total district-wide cash balance is positive.

The District is reminded that the San Mateo County Controller's Office does not allow negative cash balances in any account at the end of the fiscal year.

OTHER FUNDS

The District maintains positive balances for all other funds. There are no other significant changes in other District funds from 2024-25 Estimated Actuals to 2025-26 Adopted Budget.

SALARY NEGOTIATIONS

The district has settled negotiations with all represented bargaining units for the budget year after the 2025-26 Budget Adoption. The negotiated salary increases are not included in the 2025-26 Adopted Budget but the County Office received the AB 2756 disclosures for a 5.5% negotiated increase for all groups.

We commend the work done by the Board and district staff to develop this year's LCAP and Budget. Please contact us if you have any questions about our review of your district's 2025-26 LCAP or Budget.

Sincerely,



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Enclosures

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