

South San Francisco Unified School District

Preliminary Budget Presentation

2026-27

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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 2026-27. the District is required to budget \$8,274,140 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.



2026-27 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 and Deferred 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



2026-27 Projected General Fund Revenues

REVENUES*	2026-27	PERCENTAGE
LCFF Revenue	\$168,501,749	84.86%
Federal Revenue	\$4,502,840	2.27%
Other State	\$16,040,565	8.08%
Other Local	\$9,484,527	4.78%
Transfers In	\$13,301	0.01%
TOTAL	\$198,542,982	100%

* Note: Amounts subject to change



2026-27 Projected General Fund Expenditures

EXPENDITURES*	2026-2027	PERCENTAGE
Certificated Salaries	\$71,119,783	36.59%
Classified Salaries	\$33,022,001	16.99%
Benefits	\$50,486,337	25.97%
Books & Supplies	\$10,797,419	5.55%
Services	\$22,291,652	11.47%
Capital Outlay	\$533,400	0.27%
Other Outgo	\$1,363,288	0.70%
Transfers Out	\$4,780,975	2.46%
TOTAL	\$194,394,855	100%

* Note: Amounts
subject to change



4. Excess Minimum Reserve



Excess Minimum Reserve Requirements

Adopted Budget 2026-27 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		2026-27 Adopted Budget	
Form	Fund		
01	General Fund	\$43,495,329.29	<-- a) Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$19,399,823.39	<-- b) Form 17
Total Assigned and Unassigned Ending Fund Balances		\$62,895,152.68	
District Standard Reserve Level		3%	<-- Source: Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$5,831,846	<-- Source: Form 01CS Line 10B-7
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$57,063,306.68	
Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2026-27 Adopted Budget	Description of Need
01	General Fund	\$1,900,000.0	STRS/PERS Projected Increases 29/30 & 30/31
01	General Fund	\$3,000,000.0	Set aside for District-wide Professional Development
01	General Fund	\$7,000,000.0	Set aside for new ELA Textbook Adoption
01	General Fund	\$10,000,000.0	Set aside for staff, students and classrooms technology replacement/refresh project
01	General Fund	\$3,763,483.3	Set aside for staff salary increases in the future
01	General Fund	\$12,000,000.0	Set aside for maintaining ongoing salaries, programs and other expenditures paid with one-time State
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$4,704,847.00	Reserve for insurance deductible for flood and
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$14,694,976.39	3-months Payroll Reserve to cover district deficit
Insert Lines above as needed			
Total of Substantiated Needs		\$57,063,306.68	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero



5. Looking Ahead



Looking Ahead

- Public Meeting to Adopt the 2026-27 LCAP & Budget
 - June 25, 2026
- 2025-26 Unaudited Actuals
 - September 2026
- 2026-27 First Interim Report
 - December 2026



Thank You

