SAN MATEO COUNTY OFFICE OF EDUCATION
Excellence and Equity in Education
Marco A. Chávez • County Superintendent of Schools

September 15, 2026

Sarah Duffy
President, Governing Board
Brisbane Elementary School District
One Solano Street
Brisbane, CA, 94005-1342

RE: 2026-27 Adopted Budget

Dear Board President Duffy:

The San Mateo County Office of Education (SMCOE) has completed its review of Brisbane Elementary School District's Local Control and Accountability Plan (LCAP) and Adopted Budget for the 2026-27 fiscal year pursuant to Education Codes *42127* and *52070*.

A. LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The County Superintendent is required to approve the District's LCAP if it is determined that the following criteria have been met:

- The LCAP adheres to the template adopted by the State Board of Education (EC 52064)
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP
- The LCAP adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated pupils (EC *42238.02* and *42238.03*)
- The LCAP includes the required calculations to determine whether there is a carryover requirement, and if applicable, includes a description of the planned uses of the specific funds and a description of how the planned uses are to be considered as contributing towards meeting the increased or improved services requirement {*(EC 52070(d)(4)}*

The San Mateo County Superintendent of Schools has approved your Local Control Accountability Plan for the 2026-27 school year, pursuant to Education Code (EC) Section *52070.5(d)*. California Education Code requires the County Superintendent to review and approve the LCAP prior to the approval of the LEA's adopted budget per EC Section *42127(2)*. Your board approved LCAP will be posted on the SMCOE website.

B. ADOPTED BUDGET

In accordance with Education Code Section 42127, the County Superintendent of Schools has examined the Adopted Budget of Brisbane Elementary (the District) for fiscal year 2026-27 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 Office's review and analysis confirms that the 2026-27 Budget, adopted by the Governing Board on 6/17/2026, meets the requirements outlined in Education Code 42127(c).

The San Mateo County Office of Education **approves** Brisbane Elementary School District's 2026-27 Adopted Budget with the following comments:

The 2026-27 Adopted Budget shows a $650,000 net increase in the General Fund Balance in the budget year. Compared with the 2025–26 Estimated Actuals, the net increase in fund balance is $243,000 higher.

Total revenues increased by $571,000, primarily due to higher projected secured property tax revenues. State revenues were adjusted to reflect additional Expanded Learning Opportunities Program (ELO-P) funding. Local revenues were reduced to remove one-time local funding and interest earnings.

Total expenditures increased by $1.0 million. Salaries and benefits increased by $970,000 to reflect the addition of 7.0 full-time equivalent (FTE) positions in the budget year. Books and supplies increased by $191,000 for one-time instructional improvement expenditures. Services and other operating expenditures decreased by $104,000.

Transfers-out decreased by $685,000 as one-time transfers to Fund 17 have been eliminated.

RESERVES

The state-recommended minimum reserve for Brisbane Elementary School District is 4.00% of total General Fund expenditures and Transfers Out. The District is projecting approximately $5.9 in available reserves or 37.4% of the total General Fund expenditures for 2026-27.

The Special Reserve Fund (Fund 17) includes approximately $4.0 million assigned for general district operations in the event of an emergency. These funds are not included in the District's reserve calculation.

MULTI-YEAR PROJECTIONS (MYP)

Reserves are expected to decrease to 5.63% in 2027-28 and 7.49% in 2028-29. The Multi-Year Projection (MYP) includes $5.0 million in assigned fund balance for various purposes, including support for restricted programs, technology, parcel tax reserves, and special facility projects.

Total revenues are projected to increase $306,000 in 2027-28 and decrease $12,000 in 2028-29. Property tax revenues are expected to increase by an average of $480,000 (3.5%) in 2027–28 and 2028–29. In 2028–29, local revenues will decrease by $500,000 due to Measure G parcel tax expiration.

Total expenditures are projected to increase by $330,000 in 2027–28 and $294,000 in 2028–29. Salaries and benefits increase by an average of $340,000 annually due to step and column adjustments, increases in health and welfare costs, and rising pension contributions. All other projected expenditures remain flat in the subsequent years.

CASH FLOW

The District submitted cash flow projections for the General Fund showing positive cash balances for each month in the current and subsequent fiscal year.

The projected year-end cash balances are approximately $8.9 million in 2026-27 and $9.5 million in 2027-28.

OTHER FUNDS

The District maintains positive fund balances across all other funds.

There are no other significant changes in other District funds from the 2025-26 Estimated Actuals to the 2026-27 Adopted Budget report.

SALARY NEGOTIATIONS

The District has not settled negotiations with the certificated and classified bargaining units for the current year.

In accordance with Government Code *3547.5* and Assembly Bill *2756*, the District must provide the County Office of Education with an analysis of cost and impact on the operating budget of the proposed salary settlement. The District is also required to submit the following documents reflecting the financial impact:

1) Disclosure of Collective Bargaining Agreement ten (10) days before the Governing Board acts on any tentative collective bargaining agreement (requires the signatures of the Superintendent and the Chief Business Official).
2) Multi-year spreadsheet reflecting the current and two subsequent fiscal years.
3) Budget revisions (if necessary, must be posted to the financial system prior to processing a salary settlement on the payroll system).

The County Superintendent recommends the District conduct a thorough pre-settlement analysis of any proposed collective bargaining agreement especially for multi-year contracts to make sure the District can sustain related costs and avoid the risk of insolvency.

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 2026-27 LCAP or Budget.

Sincerely,

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Enclosures

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