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

September 15, 2026

Doug Brown
President, Governing Board
Burlingame Elementary School District
2385 Trousdale Drive
Burlingame, CA, 94010-4509

RE: 2026-27 Adopted Budget

Dear Board President Brown:

The San Mateo County Office of Education (SMCOE) has completed its review of Burlingame 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 Burlingame 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 June 16, 2026, meets the requirements outlined in Education Code 42127(c).

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

The 2026-27 Adopted Budget shows a $3.2 million net increase in the General Fund Balance. Compared to 2025-26 Estimated Actuals, the surplus has decreased by $1.2 million.

Total revenues increased by $2.5 million. Property taxes are expected to increase by 5% or $2.1 million. Other state revenues are projected to increase $456,000 due to additional one-time state funding including Student Support Grants.

Total expenditures increased by $3.7 million, driven primarily by a $3.6 million increase in salaries and benefits. The increase reflects a 3% placeholder for 2026–27 salary negotiations and the addition of eight full-time equivalent (FTE) positions. Contracted services and other operating expenditures included a 3% Consumer Price Index (CPI) adjustment for inflation.

RESERVES

The state-recommended minimum reserve for Burlingame Elementary School District is 3.00% of total General Fund expenditures and Transfers Out. The District is projecting approximately $9,621,400 in available reserves or 15.95% of the total General Fund expenditures for 2026-27. This includes the Special Reserve Fund (Fund 17).

The Special Reserve Fund (Fund 17) includes approximately $6.3 million in committed and assigned funds for various purposes including curriculum adoption, strategic foundation support, technology replacement, and facilities repairs and improvements. These funds are not included in the District's reserve calculation.

MULTI-YEAR PROJECTIONS (MYP)

Reserves are expected to increase to 24.99% in 2027-28 and 28.62% in 2028-29. This projection includes the Special Reserve Fund (Fund 17).

Total revenues are projected to increase by $1.0 million in 2027–28 and $1.6 million in 2028–29. Revenue projections for both subsequent years assume cost-of-living adjustments (COLAs) of approximately 2% for LCFF sources, state revenues, and local revenues.
Total expenditures are projected to increase by approximately $1.8 million annually in 2027–28 and 2028–29. Salary costs are projected to increase by 2% annually to account for step and column movement. Employee benefit costs are projected to increase by 5% annually to reflect rising health and welfare and pension costs. All other expenditures assume an annual Consumer Price Index (CPI) adjustment of approximately 3% for inflation.

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 $20.4 million in 2026-27 and $20.4 million in 2027-28.

OTHER FUNDS

The District maintains positive fund balances across all other funds. Below is a summary of funds with notable changes in the 2026-27 Adopted Budget.

Cafeteria Fund (Fund 13) – Expenditures increased $1.3 million for CDE pre-approved Kitchen Infrastructure modernization and increased revenue and Training (KIT) funding.

Special Reserve for Capital Outlay (Fund 40) – Capital expenditures are increased $1.2 million.

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

c: Marla Silversmith, Ed.D., Superintendent, Burlingame Elementary School District
Jennifer Baker, Chief Business Official, Burlingame Elementary School District
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Joy Dardenelle, Executive Director, District Improvement and Support, SMCOE