

OFFICE OF THE CHIEF FINANCIAL OFFICER
BUDGET DIVISION
135 VAN NESS AVENUE
SAN FRANCISCO, CA 94102

BOARD OF EDUCATION
OFFICE OF THE SUPERINTENDENT
555 FRANKLIN STREET
SAN FRANCISCO, CA 94102

**SAN FRANCISCO COUNTY OFFICE OF EDUCATION &
SAN FRANCISCO UNIFIED SCHOOL DISTRICT**

**LOCAL CONTROL & ACCOUNTABILITY PLAN
AND**

RECOMMENDED BUDGET

**For Fiscal Year
2021-2022**



**JUNE 22, 2021
(2nd Reading)**

**VOLUME II OF II
DISTRICT & COUNTY
BUDGET OVERVIEW**

BOARD OF EDUCATION
Gabriela López, President
Faauuga Moliga, Vice President
Matthew Alexander, Commissioner
Kevine Boggess, Commissioner
Alison M. Collins, Commissioner
Jenny Lam, Commissioner
Mark Sanchez, Commissioner

**RECOMMENDED BY
VINCENT MATTHEWS, Ed.D.
SUPERINTENDENT OF SCHOOLS
JUNE 2021**

Table of Contents

Table of Contents	2
Acknowledgements	3
Executive Summary	4
How to Navigate the Budget Book	5
Overview of San Francisco Unified School District and San Francisco County Office of Education	7
Local Control Funding Formula (LCFF)	11
Revenue Drivers & Assumptions	13
Average Daily Attendance (ADA) and Enrollment	13
Standardized Account Code Structure (SACS)	14
Fund Structure	15
District Funds	16
County Office of Education Fund	16
District General Fund – Unrestricted General Fund (UGF)	16
Revenue	16
Expenditures	17
Weighted Student Formula (WSF - Direct School-Based Resources)	18
Funding Sources Managed by School Sites	18
LCFF Supplemental and Concentration Grants	18
District General Fund – Restricted General Fund (RGF)	19
Federal Funds	20
State Funds	21
Local Funds	21
Mayor London Breed’s Proposed Funding	22
Fair Wages for Educators Act (FWEA)	22
Living Wages for Educators Act (LWEA)	22
Public Education Enrichment Fund (PEEF)	23
PEEF Baseline Funding	23
The Quality Teacher and Education Act (QTEA)	23
Other District Funds	28
Early Education Development Fund (12)	28
Cafeteria Fund (13)	28
Capital Facilities Funds (14, 21, 25, 30, 35, 40)	28
Enterprise Fund - KALW (63)	30
Self-Insurance Fund (67)	30
County Office of Education (Fund 05)	30
County Alternative Schools	30
Special Education and Transportation Shifts to Districts	31
Exhibits	32

Acknowledgements

Budget Services

Joel Aguilar
Anne Marie Gordon
Beatrice Hernández de Montecino
Kelly Huang
Emily Mayer
Ripa Saha
Jennifer Schuster
Jason Wong
Teresa Wong
Ann Yau

Business Services

Meghan Wallace

Department of Technology

Court Jackson
Shannon Lee
Eddie Ngo
Jason Wong

Parent Advisory Council

Michelle Jacques-Menegaz

Policy & Operations

Myong Leigh

Superintendent's Office

Jill Hoogendyk

Translation & Interpretation Unit

Lehmann Sio

Advisory Councils

African American Parent Advisory Council (AAPAC)
Community Advisory Committee for Special Education
District English Learner Advisory Committee (DELAC)
Parcel Tax Oversight Committee
Parent Advisory Council (PAC)
Public Education Enrichment Fund Community Advisory
Committee (PEEF CAC)
Student Advisory Council (SAC)

SMART

(Strategic Management & Allocation of Resources Team)

Edwin Diaz
Melissa Dodd
Enikia Ford-Morthel
Anne Marie Gordon
Courtney Graham
Jill Hoogendyk
Danielle Houck
Greg John
Dawn Kamalanathan
Ritu Khanna
Mele Lau-Smith
Myong Leigh
Vincent Matthews
Daniel Menezes
Orla O'Keeffe
Nicole Priestly
Jean Robertson
Meghan Wallace
Meenoo Yashar

Executive Summary

Even before the novel coronavirus disease 2019 (“COVID-19”) pandemic began, the San Francisco Unified School District (“SFUSD”) faced a crisis with its budget. For several years, revenues grew slowly, the cost of running the seventh largest school district in the one of the costliest, yet high poverty cities in the state grew exponentially, and fund balance declined. The District aimed to control costs by carving back at its Central Office, yet in Fiscal Year (FY) 2019-20, it was clear that deeper reductions would be required. Then, with school closures and the rollout of distance learning to address the spread of COVID-19 in our communities, SFUSD was forced to address the educational crisis of our century with constrained resources. Fortunately federal stimulus funding and the dedication of state funding helped SFUSD address the bulk of its \$57 million budget deficit and new operating needs in FY 2020-21.

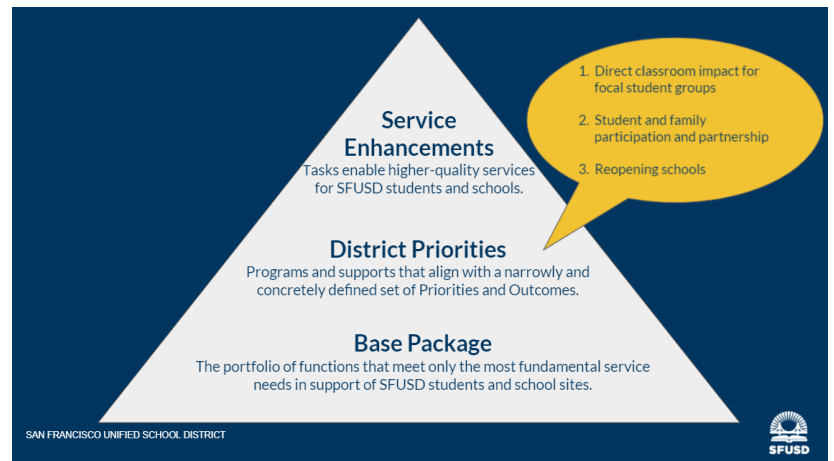
Now, looking ahead to FY 2021-22, a total of \$119 million federal stimulus funding is being used to address a budget deficit of \$100.2 million, allowing SFUSD to welcome all students back to more stable in-person classrooms. By avoiding destabilizing budget cuts, SFUSD will be able to provide social-emotional and learning recovery support as students transition back from distance learning, possible learning loss, social isolation, and other hardships. Additionally, Governor Gavin Newsom’s proposed budget includes increased investments in the Local Control Funding Formula (“LCFF”), learning recovery supports, universal nutrition, and other equity-driven programs like an expansion of Transitional Kindergarten. As a result of these funding streams, allocations to school sites through the Weighted Student Funding (“WSF”) have been allowed to grow with the increased costs of personnel and non-personnel.

While the proposed budget is positive, by allowing another year to sustain our investments in our students, it is shadowed by the short-term nature of several significant funding sources and a looming \$112 million deficit in FY 2022-23. To tackle this fiscal cliff, District staff will continue their work with Zero-Based Budgeting as a means to establish a path towards fiscal sustainability over the next five months.

The Zero-Based Budget process aims to prioritize District spending in three categories: Base Package Services, District Priorities, and Service

Enhancements. Budget reductions would be made by scaling back Service Enhancements and identifying ways to configure the delivery of Base Package and District Priority services more efficiently. Staff is committed to engaging with school site leaders, labor partners, parent groups, and other stakeholders who will offer valuable perspectives that inform our strategies. Major areas of exploration will include:

- Establishing baseline staffing levels for school sites;
- Evaluating the effectiveness of our Multi-Tiered System of Supports (MTSS);
- Benchmarking our major categories of spending with other districts, including for instruction;
- Investing in Tier 1, General Education supports to meet students’ needs before referring and identifying them for Special Education services; and
- Implementing strategies to rebuild trust and confidence with our families that SFUSD schools provide high quality education and support for our students.



By organizing the budget processes in this way, all effort will be made to minimize harm to students as a result of budget cuts. Staff is preparing to present a budget balancing plan to the Board of Education in November and early December that will inform the FY 2021-22 1st Interim Report in December. That plan will then guide the budget development process leading into budget review and approval in June 2022.

In addition to balancing the FY 2021-22 budget and multi-year projections, it is essential for the District to invest time and resources in improving its long-term fiscal condition. Specifically, over the next year, the District must begin its work to:

- Create a new five year financial plan that evaluates scenarios posing risks and opportunities for our students;
- Restore a substantial operating reserve, either in the Rainy Day Reserve and/or the District's general fund; and
- Address over \$1.6 billion in pension and other post employment benefit liabilities to ensure the District is prepared to meet long-term obligations to its employees.

In summary, the District is using one-time federal and state resources to protect the wellbeing of our students when they are most vulnerable. Meanwhile, we will monitor FY 2021-22 spending and revenues to maximize the balance of funds available to help address the FY 2022-23 deficit. We are also preparing to launch a planning process that will lead to the delivery of a budget balancing plan to the Board of Education and public in November and December of this year.

How to Navigate the Budget Book

The San Francisco Unified School District (SFUSD) and San Francisco County Office of Education (SFCOE) are pleased to provide multiple, interactive resources to foster understanding of the district budget and fiscal transparency:

- Volume I: Local Control and Accountability Plan
- Volume II: Budget Overview
- Budget Dashboard

How to Navigate Volume I: Local Control and Accountability Plan (LCAP)

The Local Control and Accountability Plan (LCAP) is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The recommended LCAP is organized into the following sections:

Budget Overview for Parents

The Budget Overview for Parents provides a snapshot of SFUSD and SFCOE budget data. It is a helpful introduction to and summary of District budget information.

Annual Updates

The Annual Update is a report on the status toward achieving the goals and outcomes identified in the previous year's LCAP. Due to the disruption in LCAP submission in 2020, Annual Updates are included for both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan, approved by the Board of Education in September 2020.

Plan Summary

The Plan Summary provides information about SFUSD's community as well as relevant information about student needs and performance. It provides meaningful context for the subsequent sections.

Stakeholder Engagement

The Stakeholder Engagement section is designed to reflect how stakeholder engagement influenced the decisions reflected in the adopted LCAP. The goal is to allow stakeholders that participated in the LCAP development process and the broader public understand how SFUSD engaged stakeholders and the impact of that engagement.

Goals and Actions

LCAP Goals and Actions communicate what SFUSD plans to accomplish, what will be done to accomplish the goals set forth, and how to determine whether goals have been accomplished. It aligns goals with associated metrics and expected outcomes, specific actions, and budgeted expenditures.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

The Increased or Improved Services section demonstrates how services are increased or improved for unduplicated students as compared to all students, and how district- and county-wide (or schoolwide) actions identified for this purpose meet regulatory requirements

Expenditure Tables

The Expenditure Tables provide a summary of the budgeted expenditures included in the LCAP.

In addition to the information included in this document, the district provides LCAP resources on its website: <https://www.sfusd.edu/about/budget-and-lcap>. This information will be updated to reflect the FY 2021-22 LCAP after it has been adopted.

How to Navigate Volume II: Budget Overview

The Budget Overview provides information about SFUSD and SFCOE, including the district's mission, vision, goals, and priorities for the upcoming year. It also contains a narrative description of our current district-wide strategies for improvement and highlights the priorities and major focus areas of the district for the coming year – it is in support of these priorities that the district budget was developed. Priority investments will also be highlighted.

Next, there is a brief description of the Local Control Funding Formula (LCFF) and various revenue drivers and assumptions. The following section provides a narrative summary of the overall district revenues and expenditures. It is intended to offer readers the district budget at a glance.

To better understand the structure of the district budget, the Fund Structure section describes the budget's major funds, their structure and purpose, and how they are referenced throughout the Budget Book.

All sections reference Exhibits, where readers will find charts, tables, and graphs which depict the district budget visually.

How to Navigate the Budget Dashboard

In addition to this book, users can interact with the detailed district budget via a Tableau data dashboard. The dashboard serves as an interactive, visual tool that is an important part of the district's commitment to fiscal transparency and accessibility for our school communities. The budget dashboard is available by clicking the link for "Budget Dashboard (Tableau)" on: <https://www.sfusd.edu/about/budget-and-lcap>.

Other Budget Resources

In addition to the descriptions and budgetary information included in this document, the district provides budget resources on its website: <https://www.sfusd.edu/about/budget-and-lcap>. This information will be updated to reflect the FY 2021-22 budget after it has been adopted.

Overview of San Francisco Unified School District and San Francisco County Office of Education

The San Francisco Unified School District (“SFUSD” or the “District”) educates over 54,000 of San Francisco’s pre-K, kindergarten, elementary, middle, and high school age children through a network of 136 pre-K–12 schools located throughout the City and County of San Francisco.

San Francisco is both a city and a county; therefore, SFUSD’s 10,000+ employees run both the school district and the San Francisco County Office of Education (SFCOE), which makes SFCOE a single district office of education.

SFUSD and SFCOE are governed by an elected seven-member Board of Education:

- Gabriela López, President
- Faauuga Moliga, Vice President
- Matthew Alexander, Commissioner
- Kevine Boggess, Commissioner
- Alison M. Collins, Commissioner
- Jenny Lam, Commissioner
- Mark Sanchez, Commissioner

Our Foundation

The SFUSD mission, vision, goals, and beliefs continue to serve as guiding principles for our work.

Mission Statement

Every day we provide each and every student the quality instruction and equitable support required to thrive in the 21st century.

Vision of Student Success

Every student who attends SFUSD schools will discover their spark, along with a strong sense of self and purpose. Each and every student will graduate from high school ready for college and career and equipped with the skills, capacities and dispositions outlined in SFUSD’s Graduate Profile.

Core Values

- **Student-centered:** We put students' needs first.
- **Fearless:** We persist through challenges.
- **United:** We celebrate and build on each other's strengths.
- **Social Justice:** We stand with those most vulnerable in our community.
- **Diversity-driven:** We respect and seek to understand each person.

Vision 2025 Roadmap

The Strategic Plan

We strive to be an exemplary learning organization. The 2016–2019 strategic plan, *Transform Learning. Transform Lives.*, builds upon the previous version *Impact Learning. Impact Lives.*, which developed from the original plan *Beyond the Talk: Taking Action to Educate Every Child Now*. The initial plan explicitly called for a commitment to equity and social justice.

These respective multi-year plans are meant to scaffold our intentional work toward:

- exploring and instituting models that accelerate learning;
- closing and eliminating achievement gaps;
- ensuring that every single child is equitably supported to realize high levels of achievement and the Vision of Student Success;

- evolving into a world-class school system that operationalizes and embodies Vision 2025.

Our Universal Goals

- **Access and Equity:** Make social justice a reality by ensuring every student has access to high quality teaching & learning.
- **Student Achievement:** Create learning environments in all SFUSD schools that foster highly engaged and joyful learners and that support every student reaching their potential.
- **Accountability:** Keep district promises to students and families and enlist everyone in the community to join in doing so.

Our Core Beliefs

- The achievement gap is the greatest civil rights issue facing SFUSD.
- It is possible to increase academic achievement of high-performing students and accelerate achievement of those currently less academically successful.
- Quality schools offer engaging and challenging programs, caring and committed staff, strong and visible leaders, and instruction differentiated to meet each child's needs.
- Authentic partnerships are essential to achieving our vision for student success.
- Equity is the work of eliminating oppression, ending biases and ensuring equally high outcomes for all participants through the creation of multicultural, multilingual, multiethnic, and multiracial practices and conditions; as well as removing the predictability of success or failure that currently correlates with any social or cultural factor.

Theory of Action

If we ...

- Engage our students to learn via a rigorous Common Core-based curriculum in a safe and supportive classroom environment;
- Invest in building and developing the capacity of teachers, leaders and school staff;
- Enlist our partners and empower families in a community schools approach;
- And coherently align supports and resources to execute our strategies in action at all levels of the organization (classroom, school and central office, along with supportive policy and governance);

Then, every student who enrolls in our schools will graduate prepared to succeed in college, career and life.

Our Strategies in Action

SFUSD is organized around a set of strategies to achieve our goals in the classroom, at our schools, and in the central office. These strategies represent an aligned approach for impact at all levels of the system and provide a shared roadmap for raising student achievement. Additionally, they are the framework for the actions and services articulated in the LCAP.

Our Multi-Tiered System of Supports

To ensure that the decisions we make are informed by both quantitative data and the qualitative context of our school communities, SFUSD has, since the 2012-13 school year, utilized a variety of data sets to make decisions on how it supports schools that will target equity and performance gaps. We refer to this research-based framework as the Multi-Tiered System of Supports (MTSS). In the simplest description, MTSS is the Central Office's Response to Intervention and Instruction strategy for schools. As sites utilize this data-driven, multi-tiered approach for supporting their students, the Central Office uses this approach to advance equity and excellence for schools. The framework includes:

1. The Multi-Tiered System of Data that serves as the foundation of our MTSS framework
2. High-level strategies that comprise our Multi-Tiered System of Supports

3. Cycles of continuous improvement to monitor implementation and impact

1. Multi-Tiered System of Data

SFUSD relies on two categories of data for providing Multi-Tiered System of Supports (MTSS): student and teacher characteristics at the school level. Student characteristics entail school demographics, such as race/ethnicity, program designation, socio-economic indicators, and incoming student readiness*. Teacher characteristics include teacher experience and stability.

School Inputs are based on an analysis of student and teacher characteristics (leading indicators) that the school does not control, but are critical factors for determining how SFUSD “levels the playing field” for supporting student wellness and academic success.

Student Characteristics (<i>n=11</i>)	Teacher Characteristics (<i>n=4</i>)
<ul style="list-style-type: none">● # of AA, L, and Samoan students (-)● % of AA, L, and Samoan students (-)● % EL (-)● % SpEd (-)● % F/R Lunch (-)● % Homeless (-)● % Foster Youth (-)● % Public Housing (-)● # of Newcomers (-)● % Newcomers (-)● % Incoming Grade Readiness* (+)	<ul style="list-style-type: none">● Teacher Avg Yrs Experience (+)● % 1st/2nd Yr Teachers (-)● Turnover Rate (-)● 3-Yr Turnover Rate (-)

**Incoming Grade Readiness by school level was not incorporated for the 2020-21 SY due to the COVID-19 pandemic. Otherwise, it would include: ES (KRI - Beginning of year diagnostic administered at Kindergarten); MS (Entering 6th grade SBAC results from 5th grade); HS (Entering 9th grade SBAC results from 8th grade)*

Each of the above measures is *standardized* at the elementary, middle, or high school level to eliminate the different scales and ranges of variation across measures. For each school level (Gr K-5, 6-8, 9-12), the District’s average for each measure is centered at zero, and forms the baseline upon which each school’s average is compared. The plusses (+) and minuses (-) in the table above indicate the direction in which each measure contributes to the calculation of the standardized score. After measures are standardized, they are averaged across columns with equal weight to create a single score for each school site, *Total Inputs*. Schools are placed into three tiers based on the *Total Inputs* score.

2. Multi-Tiered System of Supports

A school’s tier designation serves as an indicator of additional need and determines the support that the Central Office will deploy to that site for differentiated support. Based on Bryk’s “Five Essentials” framework¹ SFUSD allocates resources to support school needs, distributed across the five essentials: school leadership, professional capacity, instructional guidance, student-centered learning climate, and family-community ties. SFUSD provides a range of additional resources targeted toward serving schools in Tiers 2 and 3, adjusting for other school factors such as total enrollments, split campuses, number of additional language pathways, and other determinants of need. Supplementary centrally-funded resources may include the following:

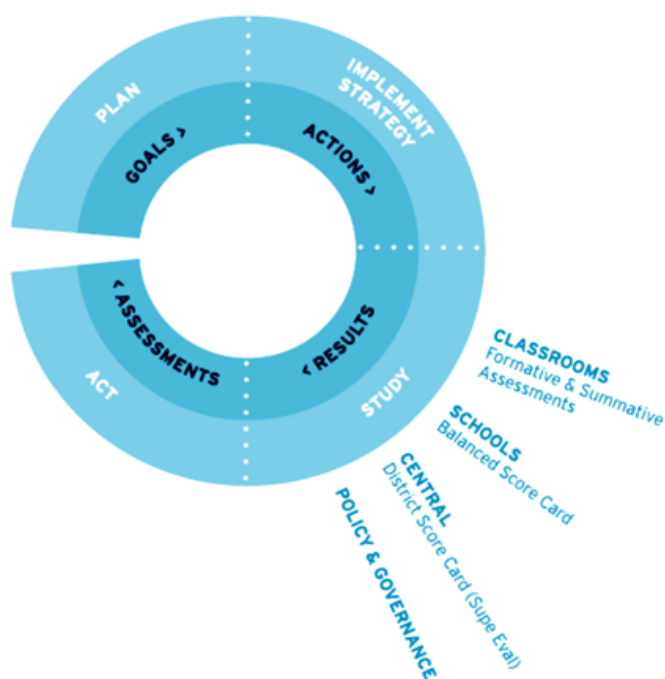
¹ Bryk, A.S., Easton, J.Q., Luppescu, S., Allensworth, E., & Sebring, P.B. (2010). *Organizing Schools for Improvement: Lessons from Chicago*. Chicago: University of Chicago Press.

Leadership	Assistant Principal
Professional Capacity Instructional Guidance	Instructional Reform Facilitator Literacy Coach Academic Response to Intervention Facilitator
Student-Centered Learning Climate	School District Nurse School Social Worker Counselor

In addition to staffing allocations through the Multi-Tiered System of Supports, schools also receive Centrally-managed staffing allocations to enhance programmatic offerings. Examples include (but are not limited to) Ethnic Studies, Arts, Physical Education, Peer Resources, and Computer Science teachers; Librarians; Community Health Outreach Workers; Special Education teachers and paraeducators; and Custodians. The criteria for these allocations is determined by the Central Office department managing the program, but these allocations bolster the level and quality of instructional, social-emotional, and operations services at school sites.

3. Cycles of Continuous Improvement

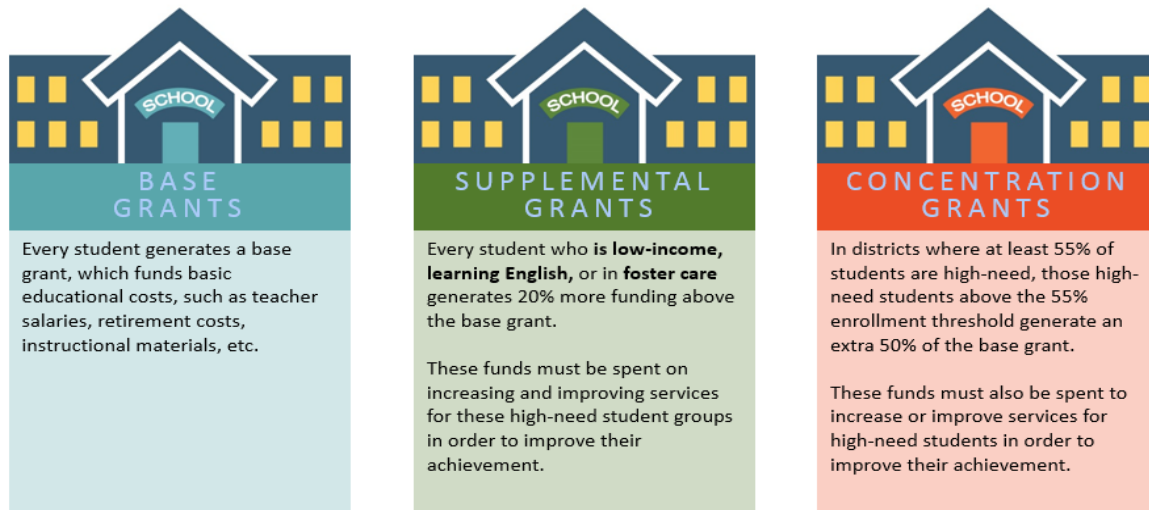
We are committed to using cycles of continuous improvement to review progress toward our goals, implementation of our strategies, the impact of our work, and if needed, realign strategies and resources to meet our goals. Reviewing measures of academic achievement, school culture and climate, and student social-emotional learning, as well as focusing on student sub-groups, is a critical lens for evaluating our work. We have identified strategies districtwide, starting with our common goals of student achievement, access and equity, and accountability. School Plans for Student Achievement (SPSAs) and the Local Control and Accountability Plan (LCAP) also identify actions and measures by which to gauge our progress. In addition, SFUSD links this information to strategies, practices, and targets to identify challenge areas and build on success.



The cycle of continuous improvement is used for improving outcomes and creating a reflective mindset within the education system. It is an iterative, problem-solving method for making incremental improvements while gaining valuable learning and knowledge from the practice. Educators use the cycle to study and reflect on current practice or to address a shared problem. This cycle allows us to produce evidence and informs us on how to lead organizational transformation.

Local Control Funding Formula (LCFF)

In 2013, California dramatically reformed the way it funds our public schools. LCFF established a funding system that provides school districts with base funding and additional funds based on how many low-income students, English learners, and foster youth they serve.



Governor Brown's 2013-2014 education budget implemented a new methodology for the allocation of state funding for K-12 education, the Local Control Funding Formula (LCFF). The LCFF provides a more equitable way of distributing education revenues to school districts, charter schools and county offices of education.

LCFF replaced a revenue limit funding system and more than 40 state categorical programs with a per pupil base grant plus supplemental and concentration funding for specific populations of students including English Learners, students from low-income households, and youth in foster care.

LCFF was initially projected to be phased in over an eight year period, with full implementation occurring by FY 2020-2021. The state education budget provides funding each year to close the gap between current levels of funding and the target funding levels to be reached at the end of the eight year phase-in period. Full implementation of the LCFF was achieved in 2018-2019, two years ahead of the initially projected timeline.

The majority of state categorical programs have been rolled into the LCFF, with the exception of programs that are federally-mandated (e.g. child nutrition and special education); programs that are the result of a voter ballot initiative (e.g. after school programs); or are the outcome of a legal settlement. Both Home to School Transportation and Targeted Instructional Improvement Block Grant funds are part of the LCFF as "add-ons" to the calculation of LCFF target entitlements.

Grade Level	ADA* = 50,265.20	FY 2020-21 Base Grant	5.07% COLA	FY 2021-22 Base Grant
Grades TK-3	16,792.96	\$7,702	\$431	\$8,934
Grades 4-6	11,252.00	\$7,818	\$396	\$8,214
Grades 7-8	6,997.89	\$8,050	\$408	\$8,458
Grades 9-12	15,222.35	\$9,329	\$485	\$10,057

*FY 2019-20 ADA, applied to both FY 2020-21 and FY 2021-22 budget calculations

Under the LCFF, base grants are adjusted for grade spans, with different factors or weights applied for pupils in transitional kindergarten and kindergarten to Grade 3, primary (grades 4-6), middle schools (grades 7-8) and high school (grades 9-12). The TK-3 grade span receives additional funding to implement lower class sizes, and the high school grade span

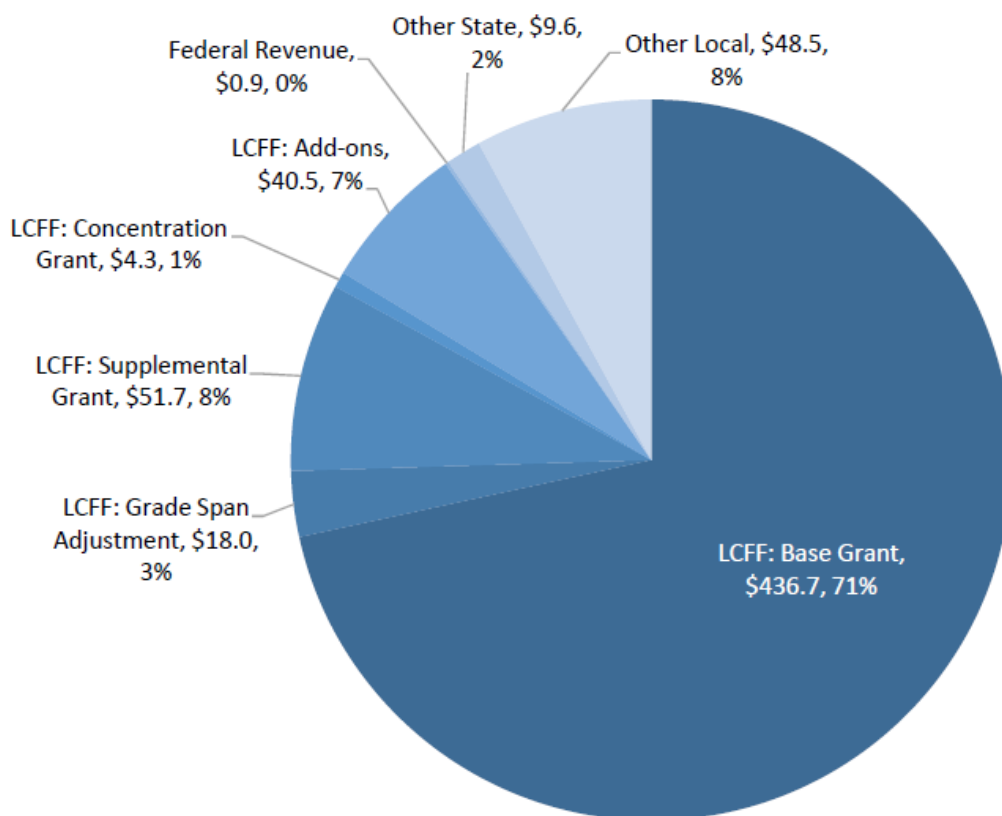
(grade 9-12) receives additional funding for career-technical education (“CTE”). Each fiscal year the State of California identifies a Cost of Living Adjustment (COLA) that is applied to the Base Grant. Governor Newsom’s proposed FY 2021-22 budget includes a 5.07% COLA across grade spans. For FY 2021-22, the District currently expects to receive \$454.7 million from the LCFF Base Grant.

In addition to the base grant, the LCFF includes a supplemental grant and a concentration grant. These grants are determined by the number of pupils who are eligible for free and reduced priced meals, identified as English Learners, or are foster youth. Grants are determined on an unduplicated count of pupils; that is, a student can only be counted once, regardless of how many categories they fall under. The funding provided by these grants may be used for any locally determined educational purpose as long as it substantially benefits the pupils that generate the funds. The Superintendent of Public Instruction annually computes the percentage of unduplicated pupil count utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS).

The supplemental grant is equal to the grade span base grant for each applicable grade level multiplied by 20% times the unduplicated pupil count of free and reduced price meal eligible students, English Learners, or Foster Youth, as identified by the District’s Multi-purpose Family Information Form (MFIF). The concentration grant is equal to the grade span base grant for each applicable grade level multiplied by 50% times the percentage of unduplicated pupil count of free and reduced price meal eligible students, English Learners or Foster Youth that exceeds 55%.

In FY 2020-21, the District received \$50.6 million in Supplemental grant funds and \$7.4 million Concentration grant funding as a result of our 58.4% UPP. However, for FY 2021-22, the District is only projected to receive \$51.7 million in Supplemental grant funding (a modest \$1.1 million increase) and \$4.3 million (a \$3.1 million decrease) due to a lower UPP of 56.8%. This net reduction in funding is the direct result of the District’s declining UPP, which may be due to lower income families being priced out of San Francisco and/or the need for the District to demonstrate the importance of completing MFIF to families. In FY 2021-22, the District will actively implement communications strategies and improve access to the MFIF in an effort to improve the UPP moving forward.

The District expects to receive \$551.3 million from LCFF overall, which is a \$20.0 million (3.8%) increase compared to FY 2020-21 . The chart below displays the projected target entitlement that SFUSD will receive in FY 2021-22 by component.



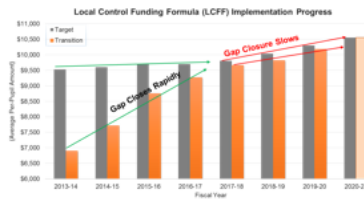
Revenue Drivers & Assumptions



Average Daily Attendance (ADA) drives the majority of Unrestricted General Fund LCFF revenue



CALPADS is used to calculate our unduplicated pupil percentage (UPP), which drives LCFF Supplemental and Concentration Grant funds



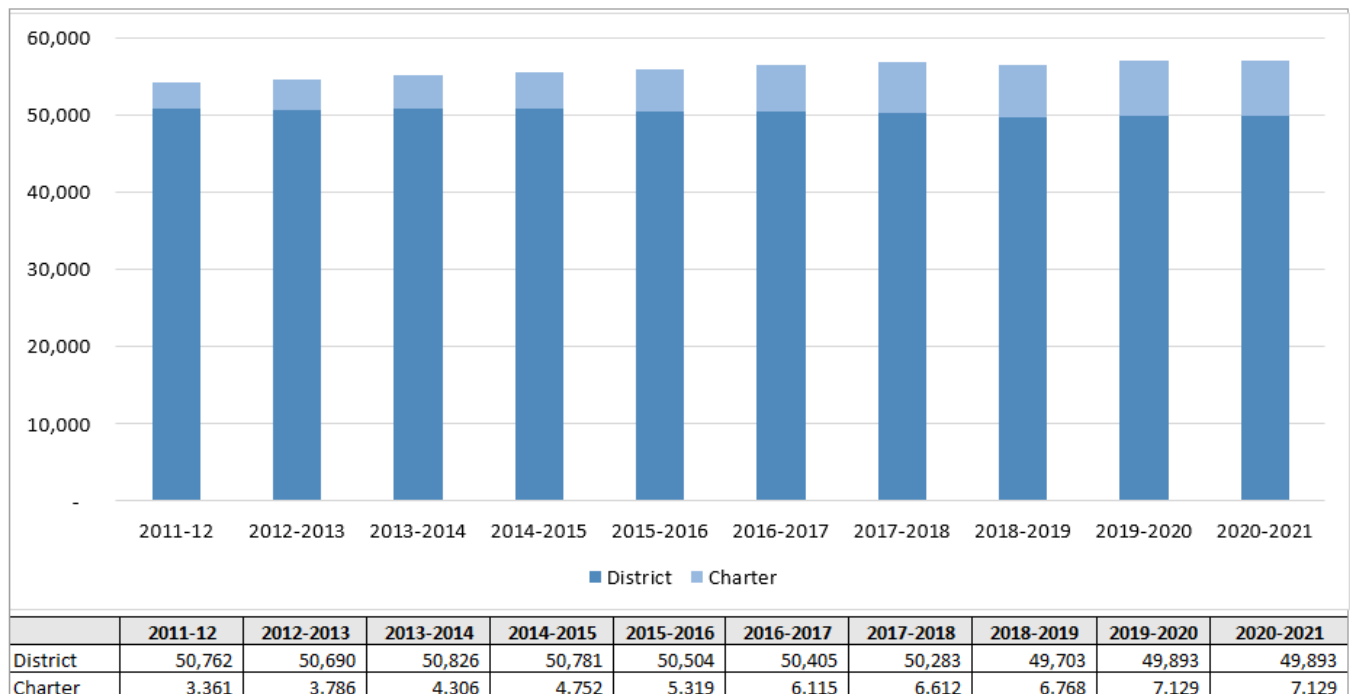
Department of Finance (DOF) assumptions for revenue are used for LCFF gap closure factors

&

School Services of California (SSC) Dashboard assumptions are used for COLA and other revenue assumptions

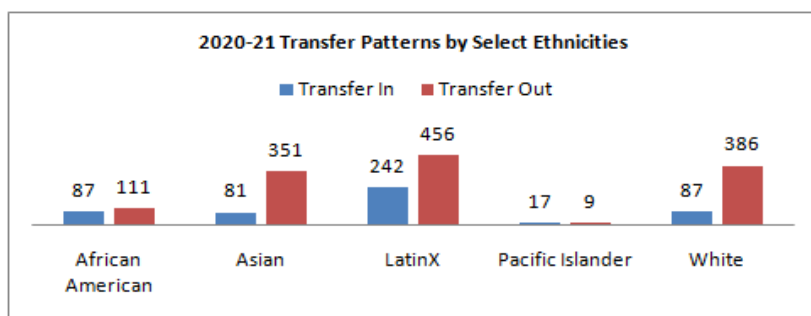
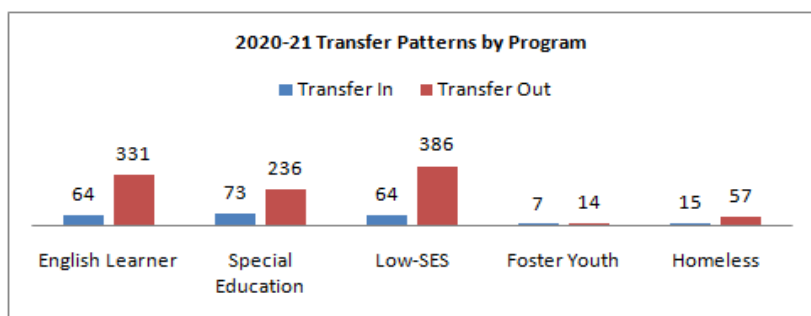
Average Daily Attendance (ADA) and Enrollment

Average Daily Attendance is calculated using a formula based on the total number of days students are present divided by the total number of instructional days in the school year. ADA for regular attendance is based on the average number of pupils actually attending classes. Other types of ADA are based on classroom hours.



While the district's ADA has been fairly stable, charter school ADA has increased each year since FY 2005-2006 as new charters have opened and/or expanded grade offerings. District and charter school ADA data and growth trends are shown in Exhibit 1.

For the FY 2021-22 budget, the district is using FY 2019-20 ADA to project Base grant funding under the Local Control Funding Formula. This estimate is typically based on ADA as of the end of the seventh school month in the prior year, covering a portion of the school year referred to as Period 2 ("P-2"). However, due to school closures to protect students and staff from the COVID-19 pandemic, the P-2 data reflects attendance through February 29, 2020. The State is continuing to hold school districts "harmless" for changes in ADA going into FY 2021-22, recognizing that traditional forms of attendance were not possible during distance learning. The District anticipates actual ADA in FY 2021-22 will inform funding levels for FY 2022-23 budget.



While the LCFF Base grant is determined by ADA, enrollment is a critical indicator of ADA trends and is a determinant of State funding like the Mandate Block Grant and Lottery funding. Also, the District's Unduplicated Pupil Percentage (UPP) is determined by calculating the number of Low Income (measured by Free/Reduced Lunch eligibility), English Learner, and Foster Youth students compared to total enrollment. A district's UPP drives Title I and LCFF Supplemental and Concentration grant funding and, as noted above, has recently led to changes in the District's funding.

Like ADA, the District's overall enrollment has been declining over the last few years. For example, in the three year period between FY 2016-17 and FY 2019-20, enrollment declined by 454 students (1%), from 53,388 students to 52,934 students. Then, with the shift to distance learning under COVID-19, the District saw a reduction of 1,036

students in SY 2020-21 to 51,898 students. This number further declined over the course of the year as students transferred out without being offset by transfers in, as typically seen in other years. However, in the last school year, fewer English Learners, Special Education, and Low-SES students transitioned into the District compared to those that transferred out. Additionally, approximately 10% fewer kindergarteners applied in the first round of enrollment for the new school year.

The official update to the District's FY 2021-22 enrollment will occur at the "10-Day Count" of the new school year. Up until then District staff will continue to monitor the trending decline in enrollment, which could impact LCFF Supplemental and Concentration grant funding as early as FY 2021-22 and LCFF Base grant funding in FY 2022-23. Additionally, the District will continue to work with the City and County, State, and demographers to better understand these trends and anticipated impacts on students and our funding streams.

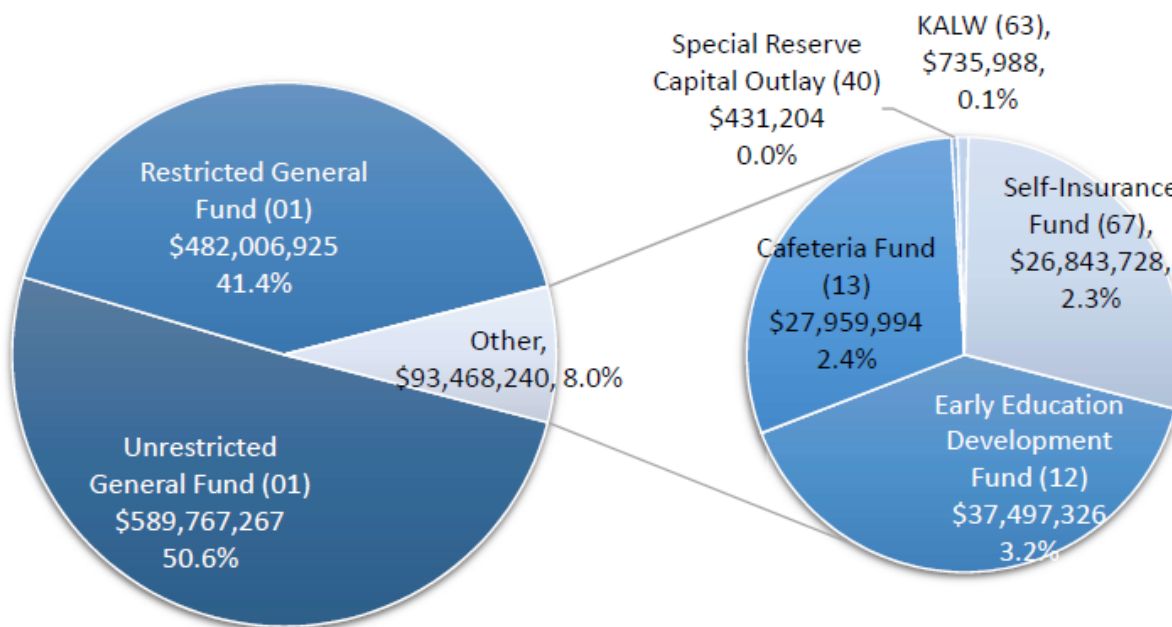
Standardized Account Code Structure (SACS)

Per *California Education Code*, SFUSD's budget follows the definitions, instructions, and procedures in the *California School Accounting Manual*, which determines the generally accepted accounting principles for the fair presentation of financial statements. Conformity with these principles is essential for consistency and comparability in financial reporting. School districts and county offices of education use a chart of accounts referred to as the Standardized Account Code Structure (SACS) to record all financial activity. SACS consists of a string of seven numerically coded fields, which are used in combination to classify revenues, expenditures, and balance sheet accounts in order to determine and report the

entity’s financial position and results of operations. SACS establishes uniformity in financial data collection, reporting, transmission, accuracy, and comparability across LEAs (local education agencies) in California. Although SACS ensures uniformity, each LEA self-determines their use of the fields in budgeting. SFUSD plans to examine its use of several fields in the SACS chart of accounts - the “Function” field in particular - to ensure comparability with peer districts.

Fund Structure

California school districts manage their finances using a system called fund accounting. Financial transactions are separated into various funds in order to permit administrators to ensure and report on compliance with laws and regulations that affect school districts. School districts vary in the number of funds they maintain, depending on the services or programs offered and the sources of revenue. Expenditures from the various funds must be consistent with each fund’s designated purpose. Each fund maintains a fund balance, and revenues and expenditures are recorded and accounted for within each fund. Transfers are made between funds, but each transfer is for a specific purpose in accordance with California school accounting guidelines. Education Code Section 41010 requires all local educational agencies (LEAs), including school districts, to follow the guidelines and procedures in the California School Accounting Manual.



See Exhibits 9A and 9B for a detailed fund breakout.

District Funds

The total district operating budget is \$1.17 billion maintained in different funds (Fund numbers are in parentheses).

The General Fund (Fund 01) is the primary operating fund for all California schools districts. All transactions except those required or permitted by law to be in another fund are accounted for in the General Fund. Most of the district’s financial transactions flow through the General Fund, which is further divided between the Unrestricted General Fund (UGF) and the Restricted General Fund (RGF).

The district’s other funds (Funds 11, 12, 13, 63, 67, & Capital Facilities Funds) are associated with specific and distinct activities such as student nutrition, early childhood education, debt service, facilities management and construction. The purposes of the remaining funds are described in other sections of this document.

County Office of Education Fund

Most school districts in California are monitored by their respective County Offices of Education. County Offices of Education are also responsible for providing direct services to students enrolled in specific programs like special education, community and juvenile court schools. In San Francisco, the Board of Education and Superintendent and staff are responsible for the County Office of Education functions, as well as typical school district functions. For financial reporting and control purposes, a separate budget is maintained for the San Francisco County Office of Education (Fund 05).

District General Fund – Unrestricted General Fund (UGF)

The Unrestricted General Fund makes up about 43 percent of the total General Fund, and as its name suggests, is primarily spent for general and discretionary purposes. The UGF includes revenues from the LCFF, other state revenue sources such as lottery funds, the mandated block grant, and local revenues such as sales tax. School-based budgets, which are allocated through the district's Weighted Student Formula, comprise the largest portion of expenditures in the Unrestricted General Fund.

The fund balance represents the starting and ending point of each year's financial activity. It also represents a crucial parameter for financial planning and budgeting due to the California Education Code requirement that school districts maintain an undesignated reserve for economic uncertainties in the Unrestricted General Fund (UGF). The size of this minimum required reserve is based on ADA; districts with ADA between 30,001 and 400,000 must maintain a reserve of not less than two percent (2%) of total General Fund expenditures, transfers out, and other uses.

The recommended budget anticipates completing Fiscal Year FY 2021-22 with an ending fund balance of \$40.1 million which maintains the 2% reserve for economic uncertainties, funds for revolving stores and supplies, a \$2.5 million facilities reserve to address uncertain health and safety improvements for reopening schools, and a \$15.0 million FY 2022-23 reserve to help offset deficits.

Details are in Exhibit 2.

Multi-Year Projections through FY 2023-24

California school districts are required to demonstrate ability to meet all financial commitments while maintaining their required reserves for three fiscal years in order to retain a Positive Fiscal Certification from the California Department of Education (CDE). For purposes of adopting the budget for FY 2021-22, SFUSD must forecast its financial position through FY 2023-24. To create a longer term view of the District's financial future and in support of long-term financial planning, SFUSD plans to develop a five year projection during the 2021-22 school year.

Revenue

In aggregate, total Unrestricted General Revenues for FY 2020-21 are projected at \$610.3 million, as indicated in Exhibits 3 and 4. Total unrestricted revenues are projected to increase by approximately \$12.4 million compared to estimated actuals projected for FY 2020-21, due to an increased Cost of Living Adjustment (COLA) in the LCFF base funding.

Key revenue assumptions are described below and displayed on Exhibits 3 and 4.

Assumptions

Revenue

- LCFF is projected at \$551.3 million.
- LCFF revenue includes base funding, grade span adjustments for Grades TK-3 and 9-12, as well as supplemental and concentration grant funding.
- LCFF is proposed to be increased by a 5.07% COLA, resulting in a \$926 increase in funding per average daily attendance.

- A three-year rolling average of 56.88% is projected for the unduplicated pupil count, based on student enrollment data submitted through the California Longitudinal Pupil Data system (CALPADS).

Note: LCFF revenue estimates are subject to revision when the State budget has been approved. If actual revenues reflected in the State's enacted budget vary from the May Revision funding levels, corresponding expenditure adjustments will be made.

Federal Revenue

- Most federal revenue received by SFUSD is restricted.

Other State Revenue

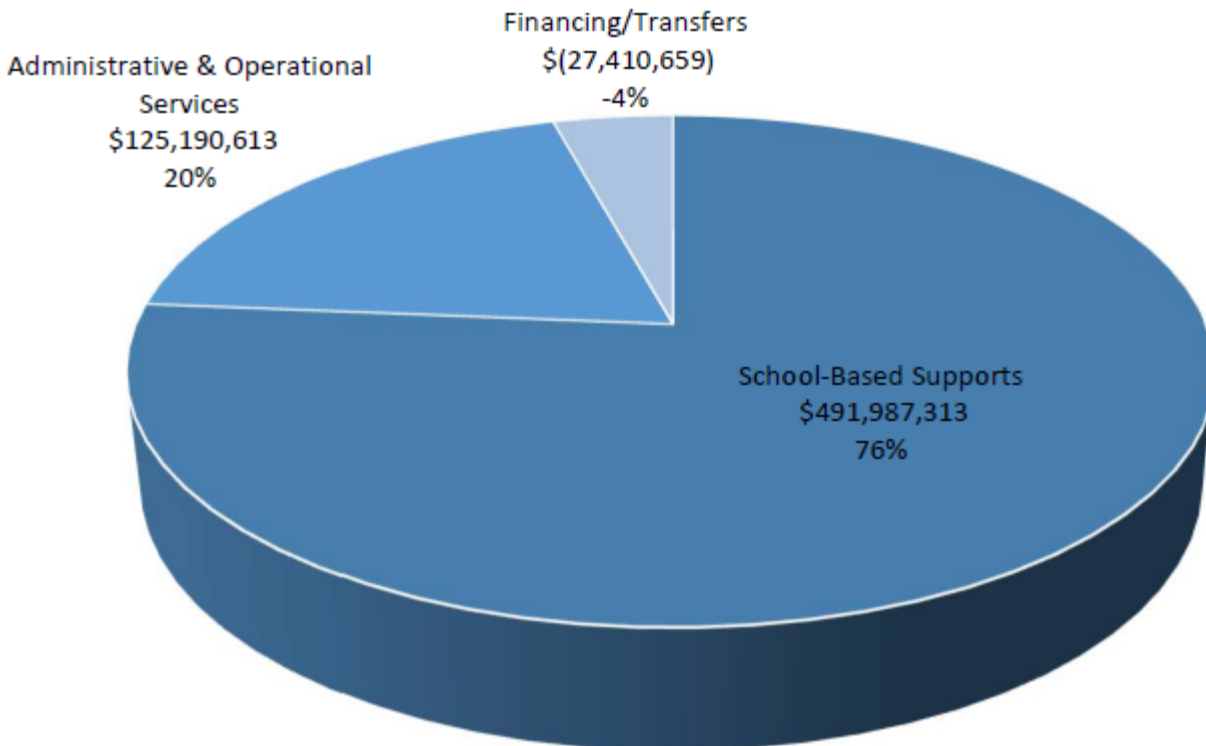
- Unrestricted Lottery income is projected at \$7.48 million.
- Mandated Block Grant revenue is projected at \$2.09 million.

Other Local Revenue

- Sales tax revenues are projected at \$34.8 million.
- Ongoing Leases and Rentals are projected at \$11.9 million.
- Interest revenue is projected at \$0.6 million.
- Charter School Administrative Fees are projected at \$0.8 million.
- All other local revenue is estimated at \$0.4 million.

Expenditures

In aggregate, total Unrestricted General Fund Expenditures during FY 2020-21 are projected at \$589.8 million (see Exhibit 5). These figures reflect Weighted Student Formula (WSF) allocations, costs of centrally budgeted functions, anticipated UGF contributions for special programs, and salary (step and column) and benefits increases.



See Exhibits 5 and 6 for details.

Weighted Student Formula (WSF - Direct School-Based Resources)

During the 2002-03 school year, the district moved toward school site-based authority in resource planning and budget development by implementing the Weighted Student Formula (“WSF”) as the primary method of allocating funds to schools. Instead of delivering resources through Full-Time Equivalent (FTE) staffing allocations, as had previously been the case, resources are allocated and distributed in dollars. Importantly, funding levels of the WSF are based on student needs. A basic funding amount per pupil is provided based on a school’s enrollment and supplemented by an additional amount for various student characteristics, including English Learner status, Free- and Reduced-Price Lunch eligibility, and foster youth status. Additional funding in the form of a “concentration weight” is provided to schools with populations of these students exceeding 55%.

In addition, budgetary decisions using WSF resources are made at the school site by local School Site Councils (SSCs) instead of centrally. In this way, the WSF method of allocation allows schools to be more creative, innovative, and responsive to student needs. It also makes the SFUSD’s system of resource allocation transparent to parents and other stakeholders. After doing a thorough assessment of current conditions and needs each year, each school conducts a monitoring process to see how well the strategies they have been implementing are meeting their goals. Each school’s School Plan for Student Achievement (SPSA) prioritizes the continuing needs of the school and outlines specific strategies to meet the school’s objectives.

School Site Councils prepare preliminary budgets each spring using allocations based on enrollment projections. Weighted Student Formula allocations, as well as Multi-Tiered System of Supports (MTSS) and Central Office-managed allocations for each school are indicated in Exhibits 8A, 8B, and 8C. These site budget allocations are subject to change as a result of changes in each school’s actual enrollment in the fall and/or overall SFUSD funding levels.

The recommended budget reflects an increase of 2.0% in overall WSF funding for FY 2021-22. Allocations take into account factors such as changes in enrollment, salary step increments and increases in benefits costs, and maintenance of class sizes of 22 in kindergarten through third grade. In addition, several Central Office-managed FTE staffing allocations were shifted into school site budgets to increase schools’ flexibility and autonomy during the budget process.

Funding Sources Managed by School Sites

The following represent funding sources that are managed by school sites and give site leaders choice to implement their strategies.

- Unrestricted Resources
- Targeted Instructional Improvement Grant
- Special Education WSF Site Allocation
- Supplemental & Concentration Grant – Low Income (SCG-LI)
- Supplemental & Concentration Grant – English Learner (SCG-EL)
- Title I
- Public Education Enrichment Fund (Prop H)

Schools also receive centrally allocated resources like literacy coaches, counselors, nurses, social workers, and assistant principals via the Multi-Tiered Systems of Support (MTSS). See Exhibit 8B for a detailed listing of school-specific MTSS allocations.

LCFF Supplemental and Concentration Grants

Supplemental and concentration grant (SCG) funds are generated by the population of English Learner students, foster youth, and socio-economically disadvantaged students in the district. They provide supplemental resources to school sites with these populations to support their unique needs. These expenditures are tracked using unique locally-defined resource codes.

- **SCG for Low Income Students (Resource 07090)** are designed to provide quality educational opportunities for all children in the district, recognizing that a wide variety of factors such as low family income, pupil transiency rates, and large numbers of homes where a primary language other than English is spoken have a direct impact on a child's success in school and personal development and require that different levels of financial assistance be provided in order to assure a quality level of education for all pupils.
- **SCG for English Learners (Resource 07091)** funds provide supplemental resources to schools to help develop fluency in English in each student as effectively and efficiently as possible, promote students' positive self-concepts, promote cross-cultural understanding, and provide equal opportunity for academic achievement, including, when necessary, academic instruction through the primary language.
- **Targeted Instructional Improvement Block Grant (Resource 07940)** combines funds from the district's court-ordered and voluntary desegregation efforts. Although these funds are now part of the LCFF and therefore unrestricted, the district continues to allocate these funds in a manner that reflects the original equity goals of the desegregation court order/consent decree and to provide support to schools with high levels of socio-economically disadvantaged students.

Assumptions

Expenditure assumptions are described below, and all UGF expenditures are displayed on Exhibits 5, 6, 8A, and 8C.

Salary & Benefit Costs

- Salaries are prorated for scheduled step and column increases
- Open positions are budgeted at the average salary for the particular job classification
- Employer contribution to CALSTRS are projected to increase by 1%, from 15.92% to 16.92%

UGF Contributions and Other Outgo to Other Funds

Contributions to Restricted Resources total \$156.7 million:

- \$124 million contribution to Special Education services (after accounting for \$16.0 million shifted to ESSER II/III)
- \$32.7 million contribution to the Maintenance Reserve

Outgo to other funds total \$4.7 million:

- \$1.4 million contribution to Early Education Fund

Other Factors

- \$11.3 million Quality Teacher & Education Act (QTEA) contribution to certificated and classified salaries and benefits.
- \$119 million Expenditures total are shifted to ESSER II and ESSER III one-time federal funding sources, including \$16 million from Special Education services

District General Fund – Restricted General Fund (RGF)

The Restricted General Fund represents roughly one-quarter of the combined General Fund and comprises funds from federal, state, and local revenues that must be used within the guidelines of those funding sources. The funding for many of these programs is either based on the number of students meeting particular eligibility criteria and/or meant to be invested in specific strategies or activities.

SFUSD staff update revenue and expenditure projections for restricted funds, such as state and federal grants, as information is released by awarding agencies. In many cases, the numbers that are indicated in this budget are preliminary and are reviewed with individual program managers based on anticipated grant awards and projected spending plans. Revenue projections are generally based on actual grant awards or, if grant awards for FY 2021-22 have

not been received, a continuation of the FY 2020-21 funding levels. During the course of each fiscal year, additional grants are determined; as a result, actual restricted funding is typically higher than the total of funds reflected in the district's adopted budget. Each program is assigned a "Resource" code, which is used consistently throughout the state for state and federal programs.

Exhibit 7 indicates current estimates of total funding and spending by major object category for federal, state, and local restricted programs. In some cases, funding estimates are available but site administrators and/or program managers have not yet determined detailed (object-level) spending plans for the coming fiscal year. Only funds that can be appropriated at this time into a detailed account code are reflected in Exhibit 7. The following descriptions are a partial listing of the district's major restricted funds.

Ongoing & Major Maintenance (Resource 81500)

As a condition of participating in (and receiving funds through) the State's school building program, each fiscal year the district is required to transfer from the unrestricted general fund to its ongoing routine repair and maintenance account (RR&M) an amount equal to 3% of total general fund expenditures, transfers out, and other uses. This account is identified by and fiscally managed under a restricted resource code in the district's Restricted General Funds. For 2021-22, the contribution totals \$32.7 million.

Federal Funds

Federal categorical funding represents approximately ten percent of the State's total K-12 education funding. Several of the most significant federal programs were created through the Elementary and Secondary Education Act (ESEA) of 1965. The 2015 ESEA reauthorization is known as the "Every Student Succeeds Act" (ESSA). Many of the areas of emphasis in prior legislation continue to hold true, including the School Quality Improvement System (CORE Waiver) and No Child Left Behind. As legislation is proposed and adopted at the federal and state levels, we will continue to align our accountability and funding structures accordingly. The district's proposed budget for FY 2021-22 includes approximately \$100.7 million in federal funds for various categorical programs and grants. Refer to Exhibit 7 for more detailed budget information.

Federal & State COVID-19 Response

In response to the COVID-19 pandemic, the federal and state governments stepped up to help school districts meet health and safety requirements, learning, and social-emotional needs of their students. SFUSD will benefit tremendously from these funds by using one-time federal stimulus funds as a short-term source to close a significant budget shortfall and ensure continuity of services, while striving to meet the academic as well as social-emotional needs of our students.

Elementary and Secondary School Emergency Relief Fund (ESSER Fund) - In FY 2020-21 Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the Coronavirus Aid Relief, and Economic Security (CARES) Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). First, in December 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law and provided \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). Then, in March 2021, the American Rescue Plan (ARP) Act was signed into law with an unprecedented \$1.9 trillion package of assistance measures, including \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students.

SFUSD anticipates it will receive a total of \$138.9 million, including \$43 million from ESSER II and a significant \$95.9 million from ESSER III. Of these funds, \$119.7 million may be used for pandemic-related expenses or for the general purpose of maintaining operations and continuity of services. It is the latter aspect of the stimulus funds that is especially helpful to SFUSD, which faced a \$100 million deficit in FY 2021-22 prior to passage of these stimulus packages, that is allowing the District to reopen its doors for all students to return to in-person instruction without facing drastic budget reductions and retractions of services.

\$138.9 million Elementary and Secondary School Emergency Relief (ESSER) Funds		
\$43 million, ESSER II Coronavirus Response and Relief Supplemental Appropriations Act	\$95.9 million, ESSER III - American Rescue Plan	
	\$76.7M (80% of total) General	\$19.2M (20% of total) Learning Recovery
\$119.7M, ESSER II/III - For the General purpose of preventing, preparing for, and responding to COVID-19 and ensuring continuity of services		
<ul style="list-style-type: none"> • Coordination of preparedness and response efforts • Staff training and professional development on health & safety • Purchasing supplies to sanitize and clean facilities • Purchasing educational technology • Mental health services and supports • Summer learning and supplemental after-school programs • Discretionary funds for school principals to address school needs • Other activities that are necessary to maintain the operation and continuity of services and continue the employment of existing staff 		<ul style="list-style-type: none"> • Tutoring • Learning recovery programs • Educator training • Integrated student services • Community learning hubs to provide access to technology • School meals, before/ after school • Support for credit deficit students

Additionally, of the ESSER III funds received, \$19.2 million (20%) must be set aside for Learning Recovery purposes. These funds, in concert with the \$39.7 million state funding for the same purpose (see below, “AB86”), will provide \$58.9 million of total resources for critical learning recovery resources, including:

AB86 Extended Learning Opportunity Grant and In-Person Learning Grant- Like the federal government, the State of California moved to support LEAs through the COVID-19 pandemic and as they prepared for reopening schools in-person. The budget includes the \$39.7 million designated for SFUSD and described in the District’s ELO Grant Plan, as submitted to CDE on June 1, 2021.

The In-Person Learning Grant is a less certain funding source due to differences in opinion about the District’s approach to meeting the terms of the grant. While SFUSD worked with the Board of Education and the community to develop a reopening plan that aimed to bring the most vulnerable students back to school first, the District’s approach did not originally meet the State’s criteria of bringing at least one secondary grade back to in-person learning. The District’s approach included focal populations of secondary grades, including students with IEPs, homeless and foster youth, however, it did not include one full grade until mid-May, when High School seniors were invited back. If the CDE determines that the District is eligible for the In-Person Learning Grant, the budget will be updated to reflect the \$12.5 million grant.

State Funds

The majority of state categorical programs have been rolled into the LCFF, with the exception of federally-mandated programs (e.g. child nutrition and Special Education), programs that are the result of a voter ballot initiative (e.g. after school programs) or are the outcome of a legal settlement (e.g., formerly QEIA). The district’s proposed budget for FY 2020-21 includes approximately \$222.5 million in state categorical programs and grants. Refer to Exhibit 7 for more detailed budget information.

Local Funds

The City and County of San Francisco supports the district through several grant programs, including funds provided by the Department of Children, Youth, and their Families (DCYF). The largest restricted local grant program is the Public Education Enrichment Fund (PEEF), created by San Francisco voters’ approval of Proposition H in March 2004. The funding was reauthorized in November of 2014 under the Children and Families First initiative. The ballot initiative

approved by the voters created an advisory body led by the Mayor and the Superintendent to align city, school district, and community efforts to improve outcomes for children, youth, and families.

Additionally, the district receives support from local parcel tax revenues, the largest of which is the Quality Teacher and Education Act (QTEA), created by San Francisco voters' approval of Proposition A in 2008.

See Exhibit 7 for a detailed list of locally-funded programs operated by the district.

Mayor London Breed's Proposed Funding

On June 1st, Mayor London Breed introduced her proposed budget to the San Francisco Board of Supervisors, which included \$1.8M for Mental Health Centers. Nine High Potential middle and high schools will receive a 1.0 FTE to support the social emotional development and mental health needs of students. The purpose of the funding is to provide students with a safe space and supportive staff member who they can build a trusting relationship with to ensure that they have an adult ally in the school. This full-time staff member will support at-risk students and encourage them to succeed in their academics, help them foster positive peer relationships, resolve conflicts, and positively contribute to their school.

Unfortunately, the District is not slated to receive ongoing funding for teacher stipends at High Potential Schools or the \$2.3 million that it received in FY 2020-21 from the Sugar-Sweetened Beverage Tax to fund 3.25 FTE, food costs, professional development for dining staff, communications, point of sale upgrade, etc. Without these funds, the District will either need to backfill the need with other limited funds or scale back the level of service it offers.

Fair Wages for Educators Act (FWEA)

On November 3, 2020, voters within the District approved Proposition J (also known as the Fair Wages for Educators Act), by at least two-thirds approval, replacing Proposition G and establishing an annual tax of \$288 per parcel within the District for each year between July 1, 2021 and June 30, 2038. The parcel tax will generate approximately \$48M revenues will support various District needs, including to fund educators' salaries, professional development, technology, charter schools, and oversight of funding.

Living Wages for Educators Act (LWEA)

Notably, FWEA replaces the Living Wage for Educators Act (LWEA) parcel tax that was authorized through a majority approval of Proposition G by voters on June 5, 2018, voters. LWEA established an annual tax of \$298 per parcel within the District for each year between July 1, 2018 and June 30, 2038. However, following the election, a taxpayer contended, among other arguments, that Proposition G imposed a special tax that required the approval of two-thirds of the voters under the California Constitution, and that having failed to achieve that supermajority, it was not validly enacted into law. On May 11, 2020, the trial court granted the City and County's motion for summary judgment, determining, among other things, that a supermajority for taxes proposed by local governments do not apply to taxes proposed by voter initiative, such as Proposition G. The defendant has appealed that ruling, which is currently pending.

Although the City and County has collected the new parcel tax revenue, it cannot spend the funds until the litigation is resolved. As an alternative to postponing salary increases to its educators, the District drew down \$93.5 million from its School Rainy Day Reserve (discussed below) and received \$26.6 million from the City, totalling \$120.0 million between FY 2018-19 and FY 2020-21. In the event the City prevails in the Proposition G litigation, the District will repay the City and receive the parcel tax revenue that had been withheld. These funds have not been reflected in this budget, as the litigation is underway; however, the District is evaluating options for using the Prop G revenue to improve its long-term financial outlook, including by restoring the Rainy Day Reserve, address unfunded liabilities, and stabilize the budget over time.

Public Education Enrichment Fund (PEEF)

In March of 2004, San Francisco voters approved the ballot initiative Proposition H. The passage of Proposition H established the Public Education Enrichment Fund (PEEF) as law within the City Charter, Section 16.123.1-10. Although voters initially set the fund to expire in June 2015, PEEF funding continued with the passage of Proposition C, the "Children and Families First" initiative, in November 2014. Proposition C guarantees to fund PEEF and the Children and Youth Fund (formerly known as the Children's Fund) through 2041.

PEEF provides critical funding to improve the quality of education for San Francisco youth and is shared by SFUSD and the Department of Early Care and Education. PEEF has been crucial in allowing the District to maintain and expand programs during the budget crisis. PEEF funding is distributed evenly across the following three programming categories, two of which reside with SFUSD:

- **Department of Early Care and Education: *Preschool For All***, San Francisco’s universal preschool system, expands preschool access and improves program quality for 3 to 5 year-olds residing in San Francisco County.
- **SFUSD: *Sports, Libraries, Arts, and Music (SLAM)*** funds four SFUSD departments: Arts, Athletics, Libraries, and Physical Education. PEEF legislation restricts funding for SLAM programs to supporting school site and central office services for these content areas.
- **SFUSD: *Other General Uses (OGU)*** funds are discretionary and intended to address general SFUSD educational needs. OGU supports programming for student and family support, academic support, and general infrastructure.

2021-22 SFUSD PEEF Expenditure Plan

The PEEF Expenditure Plan, which contains the SLAM and OGU plans, will be voted on by the SFUSD Board of Education 1. The District submitted a preliminary memorandum to the City and County per the legislation on April 1, 2021. As of May 25, 2021, the Controller’s Office for the City and County of San Francisco’s Office estimates PEEF revenue at \$75.8 million. SLAM and OGU will each receive \$37.9 million. The current budget figures reflect this revenue outlook; however, Mayor Breed’s proposed budget reflects a revenue increase to \$84.4 million, which would result in \$42.2 million allocations to SLAM and OGU.

For more information and to view the entire 2021-22 PEEF Expenditure Plan, please visit the PEEF webpage at: <https://www.sfusd.edu/information-community/public-education-enrichment-fund-peef>

PEEF Baseline Funding

In addition to PEEF, the District receives a baseline level of funding from the City to enrich the educational experience of our students. This funding pre-dates the PEEF annual allocation, generates \$10-13 million annually, and is administered by the Department of Children, Youth and Their Families. The District and DCYF are committed to strengthening and improving education and comprehensive services in our schools with these funds.

For 2021-22, DCYF funding of approximately \$19.8 million, including \$11.8 million of new revenues and \$8.0 million of anticipated fund balance. These funds will continue to support major SFUSD programs and services including: student transportation for field trips, salad bars and fresh fruit in school cafeterias, the Wellness Centers, Early Education programs, and behavioral mental health supports. Many other programs previously funded on these funds were shifted to the Unrestricted General Fund and PEEF-SLAM to streamline funding; none of the programs were cut

The Quality Teacher and Education Act (QTEA)

The Quality Teacher and Education Act (QTEA)—Proposition A approved in 2008 and in place for 20 years—makes San Francisco teacher salaries competitive with those in surrounding school districts; provides financial incentives for teachers to work at schools with historically high turnover and teach in hard-to-fill subject areas such as Special Education and Bilingual Education; increases teacher support while raising teacher accountability; improves academic innovation through research and development; upgrades school technologies and increases connectivity; and supports public charter schools in the district.

QTEA authorizes the city to collect an annual tax per parcel of taxable property for 20 years. The annual tax amount is adjusted for inflation annually – in 2008 it was \$198; for 2020-21 the amount was \$270.63. For 2021-22, the parcel tax amount is projected to be \$275.02 and the total revenues are projected to be \$45.5 million.

Per negotiations with our bargaining members, QTEA’s funding is allocated across two major categories – UESF MOU Portion (accounts for 71.26 percent of funds) and Non-UESF MOU Portion (accounts for 28.74 percent of funds).

UESF MOU Portion

The UESF MOU Portion of QTEA supports several programs and incentives. QTEA provides salary increases and stipends to thousands of employees. Since 2008, the contract between UESF and SFUSD has specified that QTEA would fund salary increases as shown in the “Parcel Tax Add-On” column in the teacher salary schedules. The “Parcel Tax Add-On” funds step increases up to \$6,367 for certificated staff. In addition, as part of the UESF contract for 2017-2020, QTEA contributed an additional total 2.5 percent overall salary increase for certificated staff beginning in 2019-20 and onward.

To acknowledge teachers’ continued service at SFUSD, QTEA provides 4-Year Retention Bonuses of \$2,500 and 8-Year Retention Bonuses of \$3,000. High Potential School stipends of \$2,000 are given to teachers and administrators throughout the year for those who serve at high turnover school sites, which are also often those that serve higher concentrations of focal students. Hard-to-Fill Subject stipends of \$1,000 are given to teachers for their work in Special Education and Bilingual Education.

QTEA also provides professional development and growth opportunities. The Master Teacher Program provides opportunities to develop and share best practices. Master Teachers are selected through an application process including peer evaluation, principal recommendation, classroom observation, interviews, and a selection committee. The Master Teachers meet monthly and work with a network of teachers in professional learning communities across sites.

The San Francisco Teacher Residency (SFTR) program recruits, prepares, and supports highly effective and equity-centered teachers in and for high-need schools and subject areas. SFTR teacher residents spend a full year student teaching under the guidance of an experienced SFUSD educator called a Cooperating Teacher while concurrently earning a teaching credential and Master’s degree at one of our partner universities. In exchange for incentives such as an AmeriCorps living stipend, housing stipend, tuition remission, and three years of intensive coaching, the residents commit to teaching in SFUSD for at least three years upon completing the program.

In addition to supporting district teachers and staff, QTEA aims to recognize and reward schools for effective strategies and innovative best practices. The annual QTEA Impact & Innovation Awards program is designed collaboratively between the district and UESF in an effort to recognize the great work that is happening at schools.

The Impact & Innovation Awards aim to reward schools that have demonstrated achievement and to develop effective methods of sharing strategies that hard-working staff at these schools employ day-to-day to support student achievement. The Impact & Innovation Awards continue to showcase the creativity, problem-solving skills, and continual cycle of improvement integral to SFUSD schools. The awards program is two-fold:

- **Impact Awards:** Recognize and support the expansion of practices which have demonstrated impact on student achievement. The funding to each site will enable them to build and expand on these promising practices.
- **Innovation Awards:** Support schools in identifying an equity challenge and then assembling a diverse team to engage in a six week design process to conduct empathy- and inspiration-based research, unearth critical insights, and create new solutions that they will implement to address their unique challenge.

More information about the winners and the awards can be found here:

<https://www.sfusd.edu/learning/new-approaches-learning/qtea-innovation-impact-awards>

To better understand the effectiveness of QTEA, the district partners with Stanford University to research and assess QTEA and its programs. Current research publications can be found here: <http://cepa.stanford.edu/qtea/publications>.

Non-UESF MOU Portion

The Non-UESF MOU Portion of QTEA supports a multifaceted array of initiatives to further support teacher quality and retention. Several cross-departmental initiatives will be supported with the help of QTEA. In 21-22, QTEA will have a significant impact on providing students, parents, and teachers with access to current technology to support 21st century learning and adequate resources to support student achievement.

QTEA funds support the Administrator Micro-Grants program. With the goal of fostering educator-led professional development across sites/departments, the Administrator Micro-Grants support cross-site or cross-department collaboration and learning for administrators. The aim is to strengthen administrator practice and leadership. This

program recognizes that there is significant expertise and innovation within our own district that can and must be leveraged. In order to enhance or ignite new thinking and practices, this program gives administrators the opportunity to learn from one another and visit other sites.

Many technology initiatives continue to grow through QTEA. SFUSD's technology goals include redefining the classroom experience, developing critical tools and systems, and building resilient infrastructure. QTEA funds technology upgrade support, Synergy Student Information System implementation, and laptops for educators. QTEA enables the district to double the size of the technology staff that will provide stronger support of technology used at school sites and data systems for student data.

QTEA funding of the Department of Technology (DoT) supports comprehensive improvements to teaching and learning through technology integration in SFUSD. These efforts result in improved technology experiences for students, parents, staff, and community members. For example, technology initiatives funded by QTEA include:

- **Technology Support:** Support for teachers, including Help Desk, technology support, and digital learning professional development to support integration of technology.
- **Synergy Implementation:** Fully funds the implementation of Synergy, the Student Information System, including Gradebook and the family/student portals project.
- **Technology Access and Laptops for Educators Program:** Funds support the deployment of thousands of devices across the district. Because of QTEA, every educator now has a laptop to support classroom instruction, communication, and productivity.

QTEA provides funds to build the capacity of SFUSD leaders and teachers and to innovate on existing models to ensure more powerful student learning experiences. QTEA will continue to fund several of these programs in 2021-22 to support this important work. Innovative programs funded by QTEA include:

- Through the use of QTEA funds, IISJ helps site leaders re-imagine their work and further collaborate on equity issues.
- QTEA supports the iLab, a space where school site design teams can gather – outside of the fray and perceived constraints of daily work life – to dive deeply into a strategic problem of practice and, through a facilitated process, develop prototypes and plans for implementation. Modeled in many ways after the physical space of the Stanford Design School, the SFUSD iLab represents an inviting space that promotes and prompts creative thought, risk taking, and teamwork through its design and the programming it offers.
- QTEA will continue to fund the Teacher and Leadership Development Program. The program designs and delivers coherent and aligned leadership support to improve site leaders in developing critical leadership skills.
- QTEA is also supporting the SFUSD Partnership Academy in 2021-22 which provides dual-capacity learning opportunities for families, school staff, and community partners. This program provides workshops and other learning opportunities that focus on developing both school site staff and SFUSD families to partner together to support their children's academic success.
- Another initiative QTEA is continuing to fund is the Bayview Support Plan. This program seeks to implement innovative and responsive strategies that will accelerate student achievement, improve school culture and climate, or otherwise work to close the achievement and opportunity gaps and provide access to SFUSD Vision 2025.
- Finally, QTEA will support recruiting and retaining diverse, high quality teachers, with a particular focus on those that will work in our High Potential Schools and in Hard-to-Fill Subject areas.

To help ensure accountability across QTEA, the Parcel Tax Committee meets regularly to review the ballot measure's financial reports and program outcomes. There is also a regular annual financial audit that has consistently demonstrated the success of QTEA, with no findings. QTEA continues to allocate funds and conduct transactions accurately and appropriately.

Below is a breakdown of QTEA's budget for 2021-22 and high-level descriptions for each expenditure category:

UESF MOU Portion

QTEA Expenditure Category	Description	2020-21 Adopted Budget	2021-22 Recommended Budget
Salary Increases	<ul style="list-style-type: none"> Salary adjustments for all certificated staff Step increases up to \$6,367 and 1% contribution 	\$14.1M	\$14.1M
Additional Salary Increase	<ul style="list-style-type: none"> 2.5% contribution to salary increases totaling \$9,365,957 <i>Additional funds from anticipated carryover</i> 	\$8.8M (CY: \$0.6M)	\$9.4M (CY: \$0.9M)
Other Stipends	<ul style="list-style-type: none"> Annual stipend of \$500 for all eligible Early Education teachers Annual stipend of \$250 for all eligible Paraprofessionals Annual stipend for qualified substitutes: <ul style="list-style-type: none"> \$400 per semester (≥ 50 days at HP schools) \$200 per semester (≥ 60 days in any school(s)) 	\$0.7M	\$0.7M
Retention Bonuses	<ul style="list-style-type: none"> 4-Year Retention Bonus of \$2,500 for certificated staff 8-Year Retention Bonus of \$3,000 for certificated staff 	\$1.1M	\$1.1M
Additional Benefits	<ul style="list-style-type: none"> Supports health and dental benefits for core substitutes at High Potential schools Supports paraprofessional retirement Supports tuition reimbursement for Special Education teachers 	\$0.4M	\$0.4M
PAR Coaches	<ul style="list-style-type: none"> Provides five additional Peer Assistance Review (PAR) coaches 	\$0.7M	\$0.7M
High Potential Schools Stipend & Hard-to-Fill Subjects Stipend	<ul style="list-style-type: none"> \$2,000 stipend to certificated staff working at High Potential schools <ul style="list-style-type: none"> 25 schools are designated High Potential annually \$1,000 stipend for certificated staff teaching in Hard-to-Fill subject areas <ul style="list-style-type: none"> Special Education and Bilingual Education are designated Hard-to-Fill. If subject is no longer designated Hard to Fill, stipends will continue for two additional years 	\$3.6M	\$3.6M
Master Teachers	<ul style="list-style-type: none"> Develops a Master Teacher program and provide incentives for exceptional teachers to stay in the classroom to support student achievement and promote professional development 	\$1.0M	\$1.0M
Impact & Innovation Awards	<ul style="list-style-type: none"> Supports best practices at schools by providing additional recognition and resources to schools that model effective school-wide strategies and show the most growth in student achievement 	\$0.3M	\$0.3M
Other Health Benefits	<ul style="list-style-type: none"> Supports additional health benefits for dependents 	\$0.3M	\$0.3M
Teacher Residency	<ul style="list-style-type: none"> Supports \$2,500 stipends for SFTR Demonstration Teachers 	\$0.08M	\$0.08M

Indirect Costs	<ul style="list-style-type: none"> Charged on all expenditures excluding Impact & Innovation Awards 	\$1.0M	\$1.0M
Growth		\$0	\$0
Total		\$32.1M	\$33M

Please note that all values are rounded.

Non-UESF MOU Portion			
QTEA Expenditure Category	Description	2020-21 Adopted Budget	2021-22 Recommended Budget
Compensation & Benefits for Other Bargaining Units and Oversight	<ul style="list-style-type: none"> Stipends to certificated administrators at High Potential schools, equity adjustments for Local 21 and SEIU, UASF Professional Development Fund MicroGrants, and QTEA oversight activities 	\$2.3M	\$2.1M
Additional PD Support & Oversight	<ul style="list-style-type: none"> Provides administrative support and oversight for the 18 hours of professional development 	\$0.6M	\$0.6M
Technology	<ul style="list-style-type: none"> Supports Help Desk staff, Tech Support staff, Digital Learning capacity-building, Laptops for Educators deployment, and Synergy implementation and expansion 	\$6.0M	\$6.0M
Innovation, Research & Development	<ul style="list-style-type: none"> Support for iLab and continuous growth of innovative teaching and learning opportunities Recruitment & Retention Strategies for High Potential schools and Hard-to-Fill Subjects Teacher and Leadership Development (TLEE) Partnership Academy Bayview Support Plan 	\$2.2M	\$2.3M
Charter Schools	<ul style="list-style-type: none"> Allocates a portion of funds to public charter schools 	\$1.3M	\$1.3M
Indirect Costs	<ul style="list-style-type: none"> Charged on all expenditures excluding charter schools 	\$0.3M	\$0.4M
Growth		\$88,122	\$48,187
Total		\$12.8M	\$12.8M

Please note that all values are rounded.

Other District Funds

Early Education Development Fund (12)

The Early Education Department (EED), established in 1943, is the largest provider of early care and educational services for young children in the City and County of San Francisco. The goal of the Early Education Department is to implement high quality Pre-Kindergarten, Transitional Kindergarten, and Out-of-School Time programming. The EED collaborates with other Departments to create a coherent continuum of instruction between preschool and 3rd grade that aims to improve students' early outcomes and provide the foundation for lifelong learning.

Over 4,000 children are served by the Early Education Department. Education provided includes infant/toddler, Pre-Kindergarten, Transitional Kindergarten (TK), and Out-of-School Time programs. PreK is offered at 37 schools throughout the City. Some of these classes are located on an elementary school campus and others are at independent

early education schools. Transitional Kindergarten is offered at 19 sites. Out-of-School Time programs are offered at 23 sites. Approximately 85% of the children served in PreK and OST receive subsidized child care services and the remaining 15% pay tuition for services received.

The EED's instructional and support services are funded by the Child Development Division of the California Department of Education (CDE), SFUSD, the Federal Title I Program, parent/guardian fees and tuition, PEEF, and local grant funds, including Preschool for All (PFA). Expenditures in the EED exceed revenues received, requiring a contribution from SFUSD's Unrestricted General Fund.

A summary of the Early Education Department's revenue and expenditure budgets appear in Exhibit 10.

Cafeteria Fund (13)

Student Nutrition Services (SNS) is committed to providing students the equitable support they need to succeed in the classroom and beyond, by keeping them nourished along the way. We strive to provide food that is healthy, culturally diverse, affordable, fair, sustainable and loved by students. As the largest meal provider in San Francisco, we serve 7.5 million meals per year to students across the city. Learn more at sfusd.edu/schoolfood, [on our blog](#), and follow us on [Twitter](#), [Instagram](#) and [Facebook](#).

Capital Facilities Funds (14, 21, 25, 30, 35, 40)

The SFUSD has multiple district funds that are dedicated to the maintenance, upkeep, and care of the district's facilities which include over 150 schools and administrative sites. These include funding for the construction of new school facilities and modernization and reconstruction of existing school sites. These funds are briefly described below, and summary budgets of revenues and expenditures in these funds appear in Exhibit 9C.

Deferred Maintenance (Fund 14) – The Deferred Maintenance Program used to be funded by State grant funds and district matching funds. The State funding for Deferred Maintenance has been rolled into the LCFF, with districts being required to make contributions to the routine restricted maintenance account equal to 3.0% of budgeted general fund expenditures. This investment is accounted for in Resource 81500 of the Restricted General Fund rather than through a separate fund. Fiscal year-end fund balance in Resource 81500 may be transferred to Fund 14 Deferred Maintenance, based on need and to support facilities repair and maintenance projects. The district's Facilities Department staff identifies deferred maintenance projects, develops methods of repair, prepares contracts for bidding, and provides inspections for those projects included in the Five-Year Deferred Maintenance Plan.

2003 School Bond (Fund 21-90390) – In November 2003, the San Francisco electorate approved Proposition A, which authorized SFUSD to issue up to \$295 million in general obligation bonds to modernize, reconstruct, and repair its facilities to current accessibility, health, safety, and instructional standards; replace worn-out plumbing, electrical, and other major building systems; replace aging heating, ventilation, and air handling systems; renovate outdated classrooms and other training facilities; and construct facilities to replace bungalows. Proposition A also authorized the use of any available State matching funds to finance those improvements. The district's Bond Project List specifically listed 31 school sites where bond funds may be spent. The project list includes \$15 million set aside for use on the future School of the Arts (at 135 Van Ness Avenue only) and \$2 million set aside for schoolyard greening projects at various school sites.

2006 School Bond (Fund 21-90391) – In November 2006, San Francisco voters approved Proposition A, which authorized SFUSD to issue up to \$450 million in general obligation bonds to modernize, reconstruct, and repair its facilities to current accessibility, health, safety, and instructional standards. Proposition A also authorized the use of any available State matching funds to finance those improvements.

The district's Bond Project List specifically listed 64 projects located at 59 school sites where Bond funds may be spent. The project list included a \$5 million set aside for schoolyard greening projects at various school sites.

2011 School Bond (Fund 21-90392) – In November 2011, San Francisco voters approved Proposition A, which authorized SFUSD to issue up to \$531 million in general obligation bonds to modernize, reconstruct, and repair its facilities to current accessibility, health, safety, and instructional standards. This also included funding for the construction of the new Willie L. Brown Jr. Middle School. Proposition A also authorized the use of any available State matching funds to finance those improvements. The district's Bond Project List specifically listed 47 projects located at 47 school sites where Bond funds

may be spent. The project list includes a \$5 million set aside for schoolyard greening projects at various school sites and \$5 million for sustainability projects at various sites.

2016 School Bond (Fund 21-90393 for Facility Modernization and New Schools, 21-90394 for Information Technology; 21-90395 for Food Services) – In November 2016, San Francisco voters approved Proposition A, which authorized SFUSD to issue up to \$744.25 million in general obligation bonds to modernize, reconstruct, and repair its facilities to current accessibility, health, safety, and instructional standards; to build new schools; funding for teachers’ housing; to improve information technologies, infrastructure and equipment; and to upgrade food preparation and services facilities.

The district’s Bond Project List specifically listed 49 projects located at 35 school sites where Bond funds may be spent. The project list includes a \$100 million set aside for new school construction at Mission Bay, a \$100 million set aside for Ruth Asawa SF SOTA at 135 Van Ness, a \$5 million set aside for schoolyard greening projects at various school sites, a \$5 million for sustainability work and/or in conjunction with modernization projects at various sites, and a \$5 million for teachers’ housing planning. Proposition A also authorized the use of any available State matching funds to finance modernization project sites. In addition to the modernization projects, there are set asides of up to \$100 million for information technology upgrades to improve accessibilities, and up to \$20 million for food preparation and services related work, and dining facilities enhancement.

Capital Facilities / Developer Fees (Fund 25) – In 1986, with the adoption of AB 2926, the State Legislature allowed school districts to collect school impact fees from developers of residential and non-residential (commercial/industrial) building space. The district collects these fees for all construction and building permits issued within the City and County of San Francisco. Developer fee revenues are utilized for capital improvements for the construction, reconstruction, and modernization of school facilities required due to growth in enrollment, expansion and growth of existing programs, or establishment of new programs at school sites.

State School Building (Old) (Fund 30) – The State Leroy Greene Lease Purchase Program is the previous State funding program for new construction, modernization, and building improvements with some outstanding funds still available for capital improvements.

State School Building (New) (Fund 35) – The SB 50 State School Building Program is the new State program for school construction, modernization, and renovation.

Special Revenue Fund – Capital Outlay Projects (Fund 40) – The Special Reserve Fund for Capital Outlay Projects provides for the accumulation of General Fund monies for capital outlay purposes, and for transfers of revenues from proceeds from sales or leases of real property.

Building Fund / School Facility Safety Tax (Old) (Fund 49-90360) – In 1990, San Francisco voters approved Proposition B that authorized a special property tax to pay for the repair, restoration, replacement, seismic upgrading, and capital maintenance of school district facilities. This tax was renewed in June 2010 for twenty years.

Building Fund / School Facility Safety Tax (New) (Fund 49-90362) – The School Facilities Safety Special Property Tax was renewed in June 2011 for twenty years.

Enterprise Fund - KALW (63)

KALW is an enterprise fund and does not receive General Fund support. KALW is a public radio station that serves audiences with a wide variety of news, information, cultural, arts, educational, and public affairs programs of interest to the Bay Area community. Its mission is to create joyful, informative media that engages people across the divides in our community.

SFUSD has held KALW's license since 1941 and operates the station as its community broadcast service. KALW serves the Bay Area as a source of local and global news and information, including broadcasting the SF Board of Education meetings, announcing the school lunch menu and amplifying the voices of SFUSD students and other youth. The station broadcasts from studios located on the campus of Philip & Sala Burton High School.

KALW serves as a leading broadcast outlet for the Bay Area's diverse arts and music scenes. It has developed an award-winning local newsroom with training and talent development at its core. Thanks to partnerships with community

institutions and independent producers, the station is an engine for distinctive original productions, including the ground-breaking podcasts "99% Invisible" and "Radio Ambulante."

Self-Insurance Fund (67)

The Self-Insurance Fund accounts for the district's risk management-related program expenses including the district's self-insured dental program, life insurance, workers' compensation, property and excess liability coverage, and student accident medical insurance. The program is a combination of self-insurance and purchased commercial excess insurance. It funds the self-insured portions of claims settlements and legal costs as well as contracted administrative services managing those activities.

Funded personnel costs include staff assigned directly to Risk Management as well as partial funding for staff that perform risk-management related functions in other departments such as benefits staff in Human Resources. This fund functions as both an operational account for annual program expenses and a reserve account for self-insured long-term liabilities for workers' compensation and some post-employment liabilities.

County Office of Education (Fund 05)

The County School Service Fund has historically paid for Special Education Services, County Community Schools, Career Technical Education, and other county programs. Exhibit 11 provides a summary of the total budget for the County Office of Education, and Exhibit 12 displays the projected expenditures for the COE restricted programs.

County Alternative Schools

In addition to schools in the Unified School District, San Francisco operates schools under the County Office of Education. County schools serve as an additional safety net for extremely high-risk youth whose temporary circumstances require specialized supports and structures. County schools focus on addressing the unique needs of their students and building the skills they will need for their next transition. SF County students receive regular SFUSD credits. Local Control Funding Formula for county education agencies is described in CA Ed Code 2574 – 2579.

- County Community Schools (under CA Ed Code 1981) serve students in grades 7-12 in multiple locations around the city. Programs focus on the needs of students who have been expelled, arrested, detained, chronically truant, homeless, and dealing with traumatic adverse life experiences. A temporary, typically voluntary placement, average enrollment is 1-3 semesters. The goal is to remove young people from the school-to-prison pipeline by addressing social, emotional, and academic skills gaps and foster a successful transition to their next educational placement. Current programs include Civic Center Secondary School, the Counseling Center, and Center for Academic Re-entry and Empowerment (C.A.R.E.) at Bayview and Buchanan YMCAs, and Youth Chance High School at the Embarcadero YMCA
- Juvenile Court Schools (under CA Ed Code 48645–48645.6) provide the educational component of programming for youth under the custody of the juvenile justice system at Woodside Learning Center, which is located inside of the SF Youth Guidance Center. The juvenile court schools provide quality learning opportunities for students to keep up and catch up with a rigorous and engaging middle school and high school diploma program. In addition to academic skills and credit recovery, students focus on finding their voice, reflecting on their personal stories, building transferable skills, and developing transition plans. Current programs also include the Transition Center which provides and supports educational services for students leaving detention.
- County Opportunity Schools (under CA Ed Code 46180 & 48640) provide a supportive environment with specialized curriculum, instruction, guidance and counseling, psychological services, and tutorial assistance to help students overcome barriers to learning or attendance. Hilltop School provides a comprehensive education to pregnant or parenting youth, including child care, parenting education, and wrap-around services for parent and child.

Special Education and Transportation Shifts to Districts

Notably, in FY 2021-22, Special Education Services and Transportation and their associated funding sources were shifted to the District fund to improve tracking of instructional spending. This change has drastically reduced the size of the County Office budget.

Exhibits

- Exhibit 1: 10 Year ADA Summary for District and Charter Schools
- Exhibit 2: Unrestricted General Fund Revenues (Excludes Restricted Revenues)
- Exhibit 3: Unrestricted General Fund Revenues (Excludes Restricted Revenues)
- Exhibit 4: Unrestricted General Fund Revenues (Excludes Restricted Revenues)
- Exhibit 5: Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)
- Exhibit 6: Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)
- Exhibit 7: Summary – Restricted General Fund Programs (Excludes Unrestricted Programs)
- Exhibit 8A: Preliminary Weighted Student Formula and Other Site-Based Budget Allocations
- Exhibit 8B: Multi-Tiered System of Supports (MTSS) Site Allocations
- Exhibit 8C: Central Office-Managed Site Allocations
- Exhibit 9A: District Operating Funds Summary – Funds 01, 12, 13, 40, 63, 67
- Exhibit 9B: District Operating Funds Detail – Funds 01, 12, 13, 40, 63, 67
- Exhibit 9C: Summary - Deferred Maintenance and Facilities Funds
- Exhibit 10: Summary – Early Education Department (Fund 12)
- Exhibit 11: Summary – Combined COE General Fund
- Exhibit 12: Summary – All County Programs
- Exhibit 13: Summary – Student Transportation

EXHIBIT 1
San Francisco Unified School District
FY 2021-22 Recommended Budget
10 Year ADA Summary for District and Charter Schools

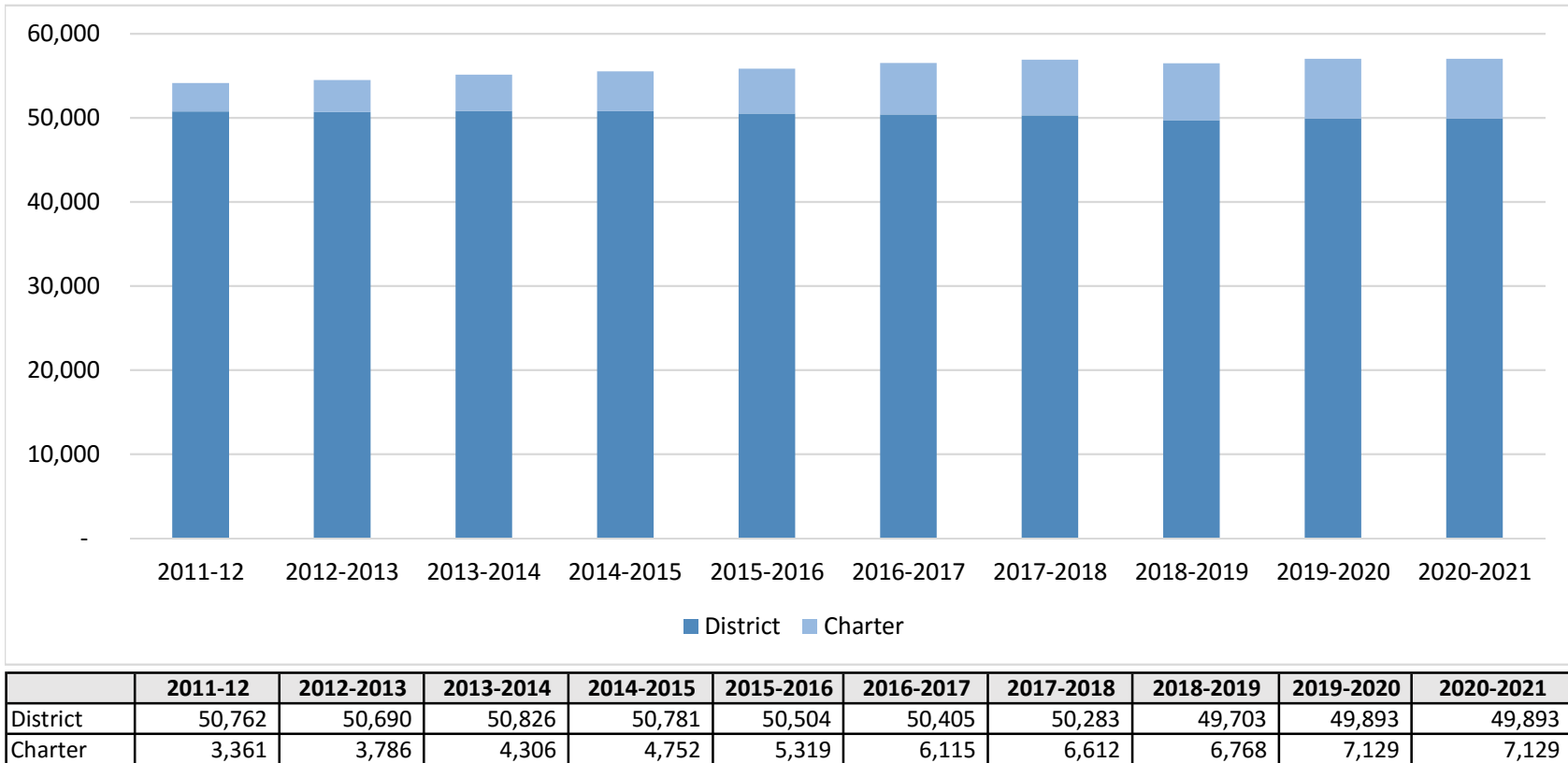


EXHIBIT 2
San Francisco Unified School District
FY 2021-22 Recommended Budget
Unrestricted General Fund Revenues (excludes Restricted Revenues)

	FY 2020-21 Projected Budget (Estimated Actuals)	FY 2021-22 Recommended Budget	Change
Beginning Fund Balance	\$ 23,024,664 ¹	\$ 19,601,039	\$ (3,423,625)
Revenues	\$ 597,926,244	\$ 610,284,515	\$ 12,358,271
Expenditures	\$ (607,413,084)	\$ (598,736,352)	\$ 8,676,733
Direct Support/Indirect Cost	\$ 6,063,216	\$ 8,969,085	\$ 2,905,869
Subtotal - Expenditures	\$ (601,349,868)	\$ (589,767,267)	\$ 11,582,602
			\$ -
Revenues less Expenditures	\$ (3,423,625)	\$ 20,517,248	\$ 23,940,873
Ending Fund Balance (Projected)	\$ 19,601,039	\$ 40,118,287	\$ 20,517,248
Net Increase/(Decrease) in Fund Balance	\$ (3,423,625)	\$ 20,517,248	\$ 23,940,873

Components of Ending Fund Balance

	FY 2020-21 Projected Budget (Estimated Actuals)	FY 2021-22 Recommended Budget	Change
Ending Fund Balance (Adjusted)	\$ 19,601,039	\$ 40,118,287	\$ 20,517,248
Components of Ending Fund Balance:			
Reserve for Economic Uncertainties (2%)	\$ 18,800,000	\$ 21,772,979	\$ 2,972,979
Stores and Revolving Fund	\$ 800,000	\$ 800,000	\$ -
Facilities Reserve	\$ -	\$ 2,545,308	\$ 2,545,308
FY 2022-23 Reserve	\$ -	\$ 15,000,000	\$ 15,000,000
Undesignated Fund Balance	\$ 1,039	\$ -	\$ (1,039)

¹ Audited FY 2019-20 Ending Fund Balance

EXHIBIT 3
San Francisco Unified School District
FY 2021-22 Recommended Budget
Unrestricted General Fund Revenues (excludes Restricted Revenues)

FY 2020-21 Estimated Revenues (UGF)	(\$M)	% of Total
LCFF Revenue	\$551.3	90.33%
LCFF: Base Grant	\$436.7	71.56%
LCFF: Grade Span Adjustment	\$18.0	2.95%
LCFF: Supplemental Grant	\$51.7	8.48%
LCFF: Concentration Grant	\$4.3	0.70%
LCFF: Add-ons	\$40.5	6.64%
Federal Revenue	\$0.9	0.15%
Other State	\$9.6	1.57%
Other Local	\$48.5	7.95%
TOTAL	\$610.3	100.00%

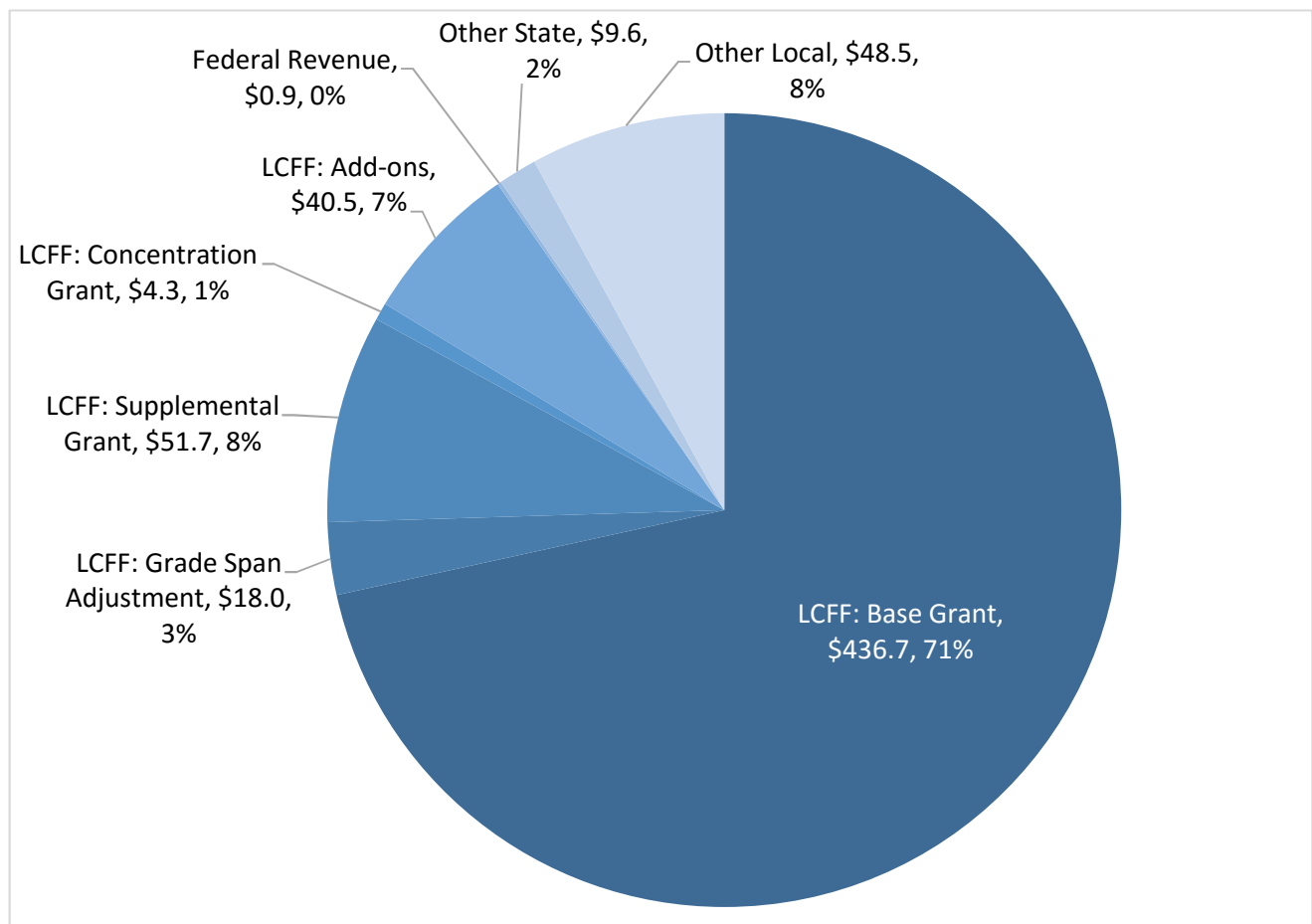


EXHIBIT 4
San Francisco Unified School District
FY 2020-21 Recommended Budget
Unrestricted General Fund Revenues (excludes Restricted Revenues)

	FY 2020-21 Adopted Budget	FY 2020-21 Projected Budget (Est. Actuals)	FY 2021-22 Recommended Budget	Change (Est. Actuals to Recommended)
<u>Revenue Sources</u>				
District LCFF Revenue ¹	\$ 535,116,608	\$ 531,822,491	\$ 551,277,364	\$ 19,454,873
Federal Revenue	\$ 917,753	\$ 917,753	\$ 917,753	\$ -
Other State Revenue				
Lottery-Unrestricted	\$ 7,650,000	\$ 7,497,750	\$ 7,480,950	\$ (16,800)
Mandate Block Grant	\$ 3,280,000	\$ 2,058,250	\$ 2,091,036	\$ 32,786
All Other State	\$ -	\$ -	\$ -	\$ -
Charter School Pass-Through, State Aid	\$ -	\$ -	\$ -	\$ -
Sub-Total, Other State	\$ 10,930,000	\$ 9,556,000	\$ 9,571,986	\$ 15,986
Other Local Revenue				
Sales Tax	\$ 34,700,000	\$ 27,500,000	\$ 34,894,620	\$ 7,394,620
Leases and Rentals	\$ 11,500,000	\$ 11,500,000	\$ 11,850,000	\$ 350,000
Interest	\$ 1,220,000	\$ 430,000	\$ 572,792	\$ 142,792
Charter School Admin Fee	\$ 760,000	\$ 760,000	\$ 760,000	\$ -
All Other Local Revenue	\$ 15,440,000	\$ 15,440,000	\$ 440,000	\$ (15,000,000)
Sub-Total, Local Revenue	\$ 63,620,000	\$ 55,630,000	\$ 48,517,412	\$ (7,112,588)
Total, Unrestricted General Fund Revenues	\$ 610,584,361	\$ 597,926,244	\$ 610,284,515	\$ 12,358,271

¹ LCFF revenue includes base, supplemental and concentration grants, net of Charter School ADA revenue passthrough

EXHIBIT 5
San Francisco Unified School District
FY 2021-22 Recommended Budget
Unrestricted General Fund Expenditures (excludes Restricted Expenditures)

FY 2021-22 Budgeted Expenditures (UGF)	2021-22 Recommended Budget
School-Based Supports	\$ 491,987,313
School-Based Funding (WSF)	\$ 354,787,295
Allocation to Transitional Kindergarten Program	\$ 3,352,118
Instructional Support for School	\$ 29,197,769
Other School-Based Instruction	\$ 33,384,880
Support to Special Education	\$ 124,000,825
Shift of Costs to ESSER II/ ESSER III	\$ (52,735,574)
Administrative & Operational Services	\$ 125,190,613
Administrative Services (e.g. Human Resources, Budget Services, Legal)	\$ 22,781,234
Maintenance Reserve	\$ 32,659,468
Operational Support (e.g. Technology, Transportation, Custodial)	\$ 69,749,911
Financing/Transfers	\$ (27,410,659)
Salary Savings & Other Offsets	\$ (8,528,043)
Expenditure Offsets - Re-allocation of QTEA Revenues	\$ (11,327,923)
Other Outgo-Transfers of Indirect Costs	\$ (8,969,085)
Total, Other Financing (Sources) / Uses	\$ 1,414,392
Total Unrestricted General Fund Expenditures	\$ 589,767,267

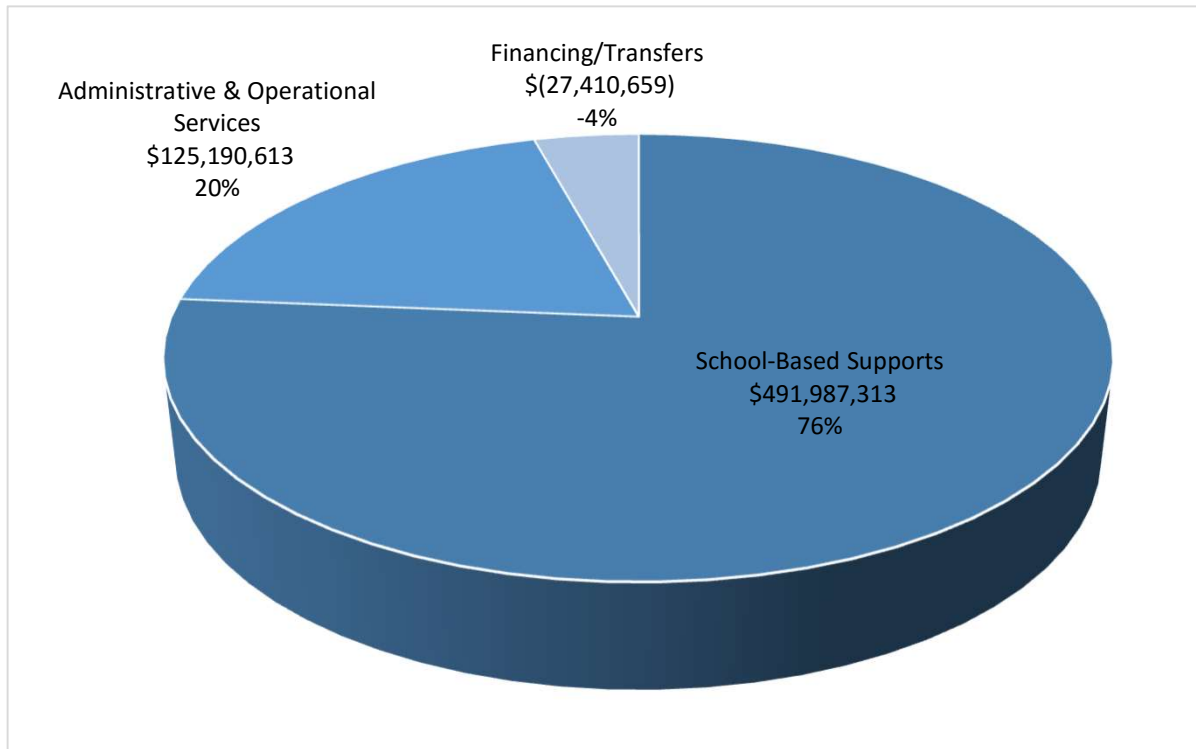


EXHIBIT 6
San Francisco Unified School District
FY 2021-22 Recommended Budget
Unrestricted General Fund Expenditures (excludes Restricted Expenditures)

Division	Department	2020-21 Adopted Budget	2020-21 Adopted FTE	2021-22 Recommended Budget	2021-22 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
Administrative Services	010-SUPERINTENDENT'S OFFICE	\$ 1,323,238	5.6	\$ 1,362,068	5.6	\$ 38,830	2.9%	0.0
	011-OFFICE OF INSTRUCTION, INNOVATION & SOCIAL JUSTICE	\$ 178,557	0.5	\$ 438,932	1.5	\$ 260,375	145.8%	1.0
	012-POLICY & PLANNING DIVISION	\$ 1,300,427	4.5	\$ 1,291,843	4.4	\$ (8,584)	-0.7%	-0.2
	013-STRATEGY & FUND DEVELOPMENT	\$ 702,245	2.1	\$ 721,955	3.0	\$ 19,709	2.8%	1.0
	021-COMMUNICATIONS	\$ 1,073,155	6.5	\$ 1,103,203	5.6	\$ 30,048	2.8%	-1.0
	030-BOARD OF EDUCATION	\$ 484,549	2.0	\$ 666,918	3.0	\$ 182,370	37.6%	1.0
	200-CFO-CHIEF FINANCIAL OFFICER	\$ 1,381,216	2.0	\$ 1,090,874	3.0	\$ (290,342)	-21.0%	1.0
	201-BUDGET SERVICES	\$ 1,691,972	9.8	\$ 1,653,392	9.3	\$ (38,580)	-2.3%	-0.5
	210-FISCAL SERVICES	\$ 2,808,754	18.3	\$ 3,000,998	18.3	\$ 192,245	6.8%	0.0
	232-HR:OPERATIONS & ANALYTICS	\$ 6,222,177	39.8	\$ 6,622,239	40.7	\$ 400,062	6.4%	0.9
	233-LABOR RELATIONS	\$ 1,025,318	4.0	\$ 1,228,219	5.1	\$ 202,901	19.8%	1.1
	234-HR:TALENT ACQUISITION & ASSGMT	\$ -	0.0	\$ -	0.0	\$ -		0.0
	250-LEGAL OFFICE	\$ 3,508,153	12.9	\$ 3,600,593	13.4	\$ 92,440	2.6%	0.5
Administrative Services Total		\$ 21,699,760	107.9	\$ 22,781,234	112.8	\$ 1,081,474	5.0%	4.9
Instructional Support for School	015-SFCSD CENTRAL OFFICE	\$ 888,098	2.0	\$ 452,185	2.2	\$ (435,912)	-49.1%	0.2
	023-AFRICAN AMERICAN ACHIEVEMENT	\$ 378,319	2.0	\$ 388,884	1.0	\$ 10,565	2.8%	-1.0
	035-STUDENT ADVISORY COUNCIL	\$ 90,406	0.4	\$ 92,698	0.4	\$ 2,292	2.5%	0.0
	052-STATE & FEDERAL PROGRAMS	\$ 258,640	0.9	\$ 275,403	0.7	\$ 16,763	6.5%	-0.2
	054-MULTILINGUAL PATHWAYS	\$ 1,156,699	7.6	\$ 1,192,655	7.7	\$ 35,956	3.1%	0.1
	055-C&I: HUMANITIES	\$ 1,305,017	7.3	\$ -	0.0	\$ (1,305,017)	-100.0%	-7.3
	061-C&I:CURRICULUM & INSTRUCT. DIV	\$ 343,548	1.4	\$ 597,059	2.2	\$ 253,511	73.8%	0.8
	062-OFFICE OF EQUITY ASSURANCE	\$ 23,100	0.1	\$ 245,316	0.9	\$ 222,216	962.0%	0.8
	110-C&I:ACCESS & EQUITY	\$ 331,257	0.4	\$ 142,235	0.0	\$ (189,022)	-57.1%	-0.4
	130-OFFICE OF LEAD	\$ 1,610,722	8.4	\$ 634,081	3.7	\$ (976,641)	-60.6%	-4.8
	131-LEAD COHORT 1	\$ 498,659	2.0	\$ 513,213	2.0	\$ 14,554	2.9%	0.0
	132-LEAD COHORT 2	\$ 503,869	2.0	\$ 526,102	2.0	\$ 22,233	4.4%	0.0
	133-LEAD COHORT 3	\$ 278,424	1.0	\$ 467,365	2.0	\$ 188,942	67.9%	1.0
	134-LEAD COHORT 4	\$ 262,440	1.0	\$ 280,771	1.0	\$ 18,331	7.0%	0.0
	136-LEAD COHORT 5	\$ 482,602	3.0	\$ 647,150	3.0	\$ 164,547	34.1%	0.0
	137-LEAD MIDDLE SCHOOLS SUPPORT	\$ 497,332	2.0	\$ 635,807	2.8	\$ 138,475	27.8%	0.8
	138-LEAD HIGH SCHOOLS SUPPORT	\$ 1,160,871	4.5	\$ 865,656	3.5	\$ (295,215)	-25.4%	-1.0
	150-PUPIL SERVICES	\$ 4,342,594	22.0	\$ 2,838,540	16.6	\$ (1,504,054)	-34.6%	-5.4
	171-EDUCATIONAL PLACEMENT OFFICE	\$ 3,277,172	22.5	\$ 1,896,886	11.8	\$ (1,380,286)	-42.1%	-10.7
	176-ACHIEVEMENT ASSESSMENTS OFFICE	\$ 3,082,763	14.5	\$ 3,182,746	13.0	\$ 99,982	3.2%	-1.5
	178-BALANCED ASSESSMENTS-CMMN CORE	\$ 1,597,908	2.4	\$ 1,528,661	3.4	\$ (69,248)	-4.3%	1.0
	179-TRANSLATION & INTERPRETATION U	\$ 3,956,407	16.0	\$ 4,400,505	16.0	\$ 444,098	11.2%	0.0
	190-C&I:STEM	\$ 4,152,657	25.5	\$ 3,643,375	27.2	\$ (509,282)	-12.3%	1.7
	191-INSTRUCTIONAL REFORM NETWORK	\$ 222,521	1.0	\$ -	0.0	\$ (222,521)	-100.0%	-1.0
	192-C&I:OFF OF PROF LRNG & LDRSH	\$ 2,888,984	17.0	\$ 2,501,578	15.7	\$ (387,407)	-13.4%	-1.3
	193-MULTI-TIERED SCHOOL SUPPORTS	\$ 1,424,207	0.0	\$ -	0.0	\$ (1,424,207)	-100.0%	0.0
	195-C & I: ETHNIC STUDIES PRGM	\$ 337,888	2.4	\$ 1,000,904	6.4	\$ 663,016	196.2%	4.0
	202-STUDENT ATTENDANCE ACCOUNTING	\$ 244,196	1.5	\$ 247,995	1.5	\$ 3,799	1.6%	0.0
	270-EVALUATION & ACCOUNTABILITY	\$ 582,990	2.2	\$ -	0.0	\$ (582,990)	-100.0%	-2.2
Instructional Support for School Total		\$ 36,180,289	173.0	\$ 29,197,769	146.6	\$ (6,982,521)	-19.3%	-26.3
Other School-Based Instruction	101-ATHLETIC OFFICE	\$ 386,813	2.6	\$ 397,896	2.7	\$ 11,082	2.9%	0.2
	105-JROTC	\$ 917,753	5.9	\$ 833,422	5.4	\$ (84,330)	-9.2%	-0.5

EXHIBIT 6
San Francisco Unified School District
FY 2021-22 Recommended Budget
Unrestricted General Fund Expenditures (excludes Restricted Expenditures)

Division	Department	2020-21 Adopted Budget	2020-21 Adopted FTE	2021-22 Recommended Budget	2021-22 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
	151-C&I:COLLEGE & CAREER READINESS	\$ 841,036	0.8	\$ 613,928	0.4	\$ (227,108)	-27.0%	-0.4
	152-SCHOOL HEALTH PROGRAMS	\$ 6,736,418	28.9	\$ 6,388,396	24.9	\$ (348,022)	-5.2%	-4.0
	153-FAMILY ENGAGEMENT & COMMUNITY PARTNERSHIPS	\$ 860,296	5.0	\$ 818,817	3.5	\$ (41,479)	-4.8%	-1.6
	154-COUNSELING & POST SECONDARY SUPPORT	\$ 2,787,284	22.7	\$ 2,475,968	20.0	\$ (311,316)	-11.2%	-2.7
	155-SFCSO:SECTION 504 SERVICES	\$ 621,129	5.5	\$ 642,020	4.9	\$ 20,891	3.4%	-0.6
	174-C&I:HUMANITIES/TEXTBOOKS	\$ 744,814	4.0	\$ 1,479,611	10.2	\$ 734,797	98.7%	6.2
	196-Secondary School Redesign Init	\$ 258,700	2.3	\$ 229,861	2.1	\$ (28,839)	-11.1%	-0.2
	236-SUBS,LEAVES & RETIREE BENEFITS	\$ 20,279,181	28.8	\$ 19,226,193	17.0	\$ (1,052,988)	-5.2%	-11.8
	400-SUMMER SCHOOL	\$ 272,717	0.3	\$ 278,769	0.3	\$ 6,051	2.2%	0.0
Other School-Based Instruction Total		\$ 34,706,142	106.6	\$ 33,384,880	91.3	\$ (1,321,262)	-3.8%	-15.3
Operational Support	172-STUDENT TRANSPORTATION	\$ 5,002,245	9.0	\$ 1,186,252	8.0	\$ (3,815,993)	-76.3%	-1.0
	212-PAYROLL OPERATIONS	\$ 2,445,507	17.5	\$ 2,520,525	17.5	\$ 75,018	3.1%	0.0
	213-PURCHASING DEPARTMENT	\$ 2,253,304	15.0	\$ 1,234,778	4.0	\$ (1,018,526)	-45.2%	-11.0
	217-CONTRACT COMPLIANCE OFFICE	\$ 291,449	2.0	\$ 334,405	2.0	\$ 42,957	14.7%	0.0
	220-DEPARTMENT OF TECHNOLOGY	\$ 15,679,268	53.6	\$ 17,562,891	47.8	\$ 1,883,623	12.0%	-5.8
	222-BUSINESS SYSTEM SUPPORT PROJ	\$ 8,612,080	6.0	\$ 4,101,120	7.2	\$ (4,510,961)	-52.4%	1.2
	238-PERSN LEAVES FOR UNION BUSINES	\$ 330,900	1.0	\$ 399,356	1.0	\$ 68,456	20.7%	0.0
	260-DOCUMENT PUBLISHING & DISTRIBU	\$ 817,096	5.0	\$ 837,334	5.0	\$ 20,237	2.5%	0.0
	300-FACILITIES EXECUTIVE OFFICE	\$ 665,850	2.9	\$ 654,861	3.0	\$ (10,989)	-1.7%	0.2
	320-REAL ESTATE OFFICE	\$ 536,217	4.0	\$ 553,878	4.0	\$ 17,661	3.3%	0.0
	321-Rents and Leasing Expenditure	\$ -	0.0	\$ -	0.0	\$ -		0.0
	322-REAL ESTATE PERMITS	\$ 325,548	0.0	\$ 330,030	0.0	\$ 4,482	1.4%	0.0
	340-BUILDINGS/GROUNDS DEPARTMENT	\$ 176,244	0.1	\$ 176,348	0.0	\$ 104	0.1%	-0.1
	341-CUSTODIAL SERVICES	\$ 28,420,771	249.3	\$ 30,840,805	283.0	\$ 2,420,034	8.5%	33.7
	345-Facilities ADA	\$ 238,645	1.0	\$ 239,882	1.0	\$ 1,237	0.5%	0.0
	360-UTILITIES	\$ 7,780,000	0.0	\$ 8,503,703	0.0	\$ 723,703	9.3%	0.0
	371-SECURITY AIDES-T10*	\$ 7,530,296	117.9	\$ 273,744	0.0	\$ (7,256,552)	-96.4%	-117.9
Operational Support Total		\$ 81,105,419	484.2	\$ 69,749,911	383.5	\$ (11,355,508)	-14.0%	-100.8
Total Centrally Budgeted Functions		\$ 173,691,610	871.7	\$ 155,113,793	734.2	\$ (18,577,817)	-10.7%	-137.5
NOTE: Portions of Central Office budgets have been shifted to one-time Elementary and Secondary School Emergency Relief (ESSER) funds, resulting in a decrease in the Unrestricted General Fund budgets above.								
Please refer to Exhibit 7 and the Tableau Budget Dashboard for a fuller picture of department funding.								
School-Based Funding (including Weighted Student Formula)**		\$ 347,984,432		\$ 354,787,295		\$ 6,802,863	2.0%	
Allocation to Transitional Kindergarten Program		\$ 3,513,437		\$ 3,352,118		\$ (161,319)	-4.6%	
Other Expenditures, Savings and Offsets								
Restore Positions cut by Sites	Classified Salaries	\$ 2,000,000		\$ -		\$ (2,000,000)	-100%	
Salary savings from vacancies and attrit	Certificated Salaries (2%)	\$ (12,985,635)		\$ (5,059,681)		\$ 7,925,954	-61%	
	Classified Salaries (2%)	\$ (6,157,196)		\$ (3,468,362)		\$ 2,688,834	-44%	
	Fringe Benefits	\$ (7,657,133)		\$ -		\$ 7,657,133	-100%	
	Benefits costs reductions, STRS	\$ (9,524,000)		\$ -		\$ 9,524,000	-100%	
	Districtwide Cost Controls on travel, materials, contracts	\$ (5,997,198)		\$ -		\$ 5,997,198	-100%	
Total, Other Expenditures, Savings and Offsets		\$ (40,321,162)		\$ (8,528,043)		\$ 31,793,119	-79%	

EXHIBIT 6
San Francisco Unified School District
FY 2021-22 Recommended Budget
Unrestricted General Fund Expenditures (excludes Restricted Expenditures)

Division	Department	2020-21 Adopted Budget	2020-21 Adopted FTE	2021-22 Recommended Budget	2021-22 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
Expenditure Offsets - Re-allocation of QTEA Revenues								
	Certificated & Classified Salaries & Benefits Offset	\$ (1,961,966)		\$ (1,961,966)		\$ -	0%	
	2.5% Increase for Certificated Salaries Offset	\$ (9,365,957)		\$ (9,365,957)		\$ -	0%	
Total Offsets-Reallocation of Prop A Parcel Tax Revenues		<u>\$ (11,327,923)</u>		<u>\$ (11,327,923)</u>		<u>\$ -</u>	<u>0%</u>	
Expenditure Offsets - Other (ESSER III)								
		<u>\$ -</u>		<u>\$ (52,735,574)</u>		<u>\$ (52,735,574)</u>		
Other Outgo (excluding Transfers of Indirect Costs)								
	Support to Special Education	\$ 34,288,781		\$ -		\$ (34,288,781)	-100%	
	Support to Special Education Transportation	\$ 18,064,551		\$ -		\$ (18,064,551)	-100%	
Total, Other Outgo		<u>\$ 52,353,332</u>		<u>\$ -</u>		<u>\$ (52,353,332)</u>	<u>-100%</u>	
Other Outgo-Transfers of Indirect Costs								
	From Child Development Programs	\$ (1,510,527)		\$ (1,301,199)		\$ 209,328	-14%	
	From Student Nutrition Services	\$ (1,136,176)		\$ (1,173,846)		\$ (37,670)	3%	
	From Restricted General Fund	\$ (2,932,740)		\$ (6,494,040)		\$ (3,561,300)	121%	
Total, Transfers of Indirect Costs		<u>\$ (5,579,443)</u>		<u>\$ (8,969,085)</u>		<u>\$ (3,389,642)</u>	<u>61%</u>	
Total Expenditures		\$ 520,314,283		\$ 431,692,581		\$ (88,621,702)	-17%	
Other Financing (Sources) / Uses								
Interfund Transfers (In) / Out								
	To Child Development Fund	\$ 4,476,906		\$ 1,414,392		\$ (3,062,514)	-68%	
	To Student Nutrition Fund	\$ 5,346,783		\$ -		\$ (5,346,783)	-100%	
	To Debt Service Fund	\$ 3,317,953		\$ -		\$ (3,317,953)	-100%	
Total, Interfund Transfers (In)/Out		<u>\$ 13,141,642</u>		<u>\$ 1,414,392</u>		<u>\$ (11,727,250)</u>	<u>-89%</u>	
Contributions To / (From)								
	To Ongoing & Major Maintenance (3%)	\$ 26,595,737		\$ 32,659,468		\$ 6,063,731	23%	
	To Special Education - District Programs	\$ 78,979,191		\$ 124,000,825		\$ 45,021,634	57%	
	To/From Restricted Programs	\$ (2,622,076)		\$ -		\$ 2,622,076	-100%	
	From PEEF (Third Third Unrestricted) to UGF (for certificated bargaining increases)	\$ -		\$ -		\$ -		
Total, Contributions To/(From)		<u>\$ 102,952,853</u>		<u>\$ 156,660,293</u>		<u>\$ 53,707,441</u>	<u>52%</u>	
Total, Other Financing (Sources) / Uses		<u>\$ 116,094,494</u>		<u>\$ 158,074,685</u>		<u>\$ 41,980,191</u>	<u>36%</u>	
Total Expenditures & Other Financing (Sources) / Uses		<u>\$ 636,408,777</u>		<u>\$ 589,767,267</u>		<u>\$ (46,641,511)</u>	<u>-7%</u>	

EXHIBIT 7
San Francisco Unified School District
FY 2021-22 Recommended Budget
Summary - Restricted General Fund Programs (excludes Unrestricted Expenditures)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER OPER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT CHARGES	Resource Total
Federal Funded Restricted Programs								
30100-NCLB-TITLE IA BASIC	\$ 554,385	\$ 495,976	\$ 452,057	\$ 33,792	\$ 94,077	\$ -	\$ 404,045	\$ 2,034,332
30103-NCLB-TITLE IA-SUPPORT ACTIVITI	\$ 53,311	\$ 336,403	\$ 174,729	\$ 25,000	\$ 484,615	\$ -	\$ -	\$ 1,074,058
30104-NCLB-TITLE IA-PROFESSIONAL DEV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30600-NCLB-TITLE I, MIGRANT ED REGUL	\$ 7,300	\$ 92,270	\$ 32,234	\$ 19,295	\$ 26,448	\$ -	\$ -	\$ 177,547
30610-NCLB:Title I,MIGRANT ED SUMMER	\$ 21,249	\$ 14,443	\$ 11,663	\$ 7,180	\$ 8,323	\$ -	\$ -	\$ 62,858
31100-IASA:TITLE I EVEN START MIGRAN	\$ 500	\$ -	\$ 166	\$ 3,818	\$ 4,746	\$ -	\$ -	\$ 9,230
31500-IASA: Schoolwide Prgrams (SWP)	\$ 3,229,263	\$ 1,571,595	\$ 1,864,770	\$ 381,982	\$ 157,224	\$ -	\$ -	\$ 7,204,834
31820-ESSA CSI CARRYOVER	\$ 135,137	\$ -	\$ 51,457	\$ -	\$ -	\$ -	\$ -	\$ 186,594
31821-ESSA CSI	\$ 292,967	\$ 32,589	\$ 142,074	\$ -	\$ -	\$ -	\$ -	\$ 467,630
32120-ESSER II and ESSER III	\$ 5,804,729	\$ 11,013,619	\$ 6,661,593	\$ 622,237	\$ 41,807,190	\$ -	\$ -	\$ 65,909,368
33100-SPED - IDEA BASIC LOCAL AID	\$ 234,000	\$ 7,227,992	\$ 2,956,554	\$ 66,200	\$ 33,960	\$ -	\$ 371,504	\$ 10,890,210
33110-SPED - LOCAL ASST IDEA PRVT SCHOOL	\$ 250,091	\$ -	\$ 101,528	\$ 5,500	\$ -	\$ -	\$ 11,258	\$ 368,377
33120-SPED - IDEA LOCAL ASSIST EIS	\$ -	\$ -	\$ -	\$ -	\$ 1,923,515	\$ -	\$ 67,546	\$ 1,991,061
33150-SPED - IDEA PRESCHOOL GRANTS	\$ 248,686	\$ 59,202	\$ 124,865	\$ -	\$ -	\$ -	\$ 9,799	\$ 442,552
33180-SPED - IDEA PRESCHOOL GRANTS EIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,729	\$ 1,729
33270-SPED - IDEA MENTAL HEALTH PT B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,062	\$ 21,062
33450-SPED - IDEA PRESCHOOL STAFF DE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ 93
33850-SPED - IDEA EARLY INTERVENTION	\$ 80,833	\$ 26,664	\$ 45,106	\$ -	\$ -	\$ -	\$ 5,708	\$ 158,311
33950-SPED - ALTERNATIVE DISPUTE	\$ -	\$ 2,500	\$ 986	\$ 7,000	\$ 102,500	\$ -	\$ 2,797	\$ 115,783
40350-NCLB Title II-Part A-Public	\$ 591,472	\$ 189,128	\$ 333,108	\$ 10,000	\$ 44,816	\$ -	\$ -	\$ 1,168,524
40351-NCLB:Title IIA-MATH & SCIENCE	\$ 205,676	\$ -	\$ 68,037	\$ -	\$ -	\$ -	\$ -	\$ 273,713
40352-NCLB:TITLE IIA - HUMANITIES	\$ 430,546	\$ -	\$ 168,918	\$ -	\$ -	\$ -	\$ -	\$ 599,464
41231-21ST CENTURY CLC STEAM GRANT	\$ -	\$ 43,329	\$ 20,965	\$ -	\$ 8,630	\$ -	\$ -	\$ 72,924
41244-21ST CENTURY CLCP	\$ 25,300	\$ 59,075	\$ 36,796	\$ 30,000	\$ 1,300,581	\$ -	\$ -	\$ 1,451,752
41245-21ST CENTURY CLCP-BASE	\$ -	\$ 16,025	\$ 8,744	\$ 20,000	\$ 589,518	\$ -	\$ -	\$ 634,287
41246-21ST CENTURY CLCP-SUPPLEMENTAL	\$ -	\$ -	\$ -	\$ 33,000	\$ 460,015	\$ -	\$ -	\$ 493,015
41249-21ST CENTURY CLCP-DIRECT ACCES	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
41270-ESSA: TITLE IV	\$ -	\$ -	\$ -	\$ 18,175	\$ 712,947	\$ -	\$ 28,007	\$ 759,129
42030-TITLE III-LEP-Limtd Engl Prof	\$ 1,025,554	\$ 46,171	\$ 416,367	\$ 13,192	\$ 125,000	\$ -	\$ -	\$ 1,626,284
45100-Indian Education	\$ -	\$ -	\$ -	\$ 7,029	\$ 15,612	\$ -	\$ -	\$ 22,641
56400-MEDI-CAL Billing Option	\$ 114,671	\$ 314,044	\$ 197,644	\$ 550	\$ 206,000	\$ -	\$ -	\$ 832,909
56401-MEDI-CAL Revenue	\$ -	\$ 36,459	\$ 19,225	\$ 10,000	\$ 1,267,980	\$ -	\$ -	\$ 1,333,664
58118-EDUCATION INNOVATION &RESEARCH	\$ 410,850	\$ 5,305	\$ 150,575	\$ 30,019	\$ 120,019	\$ -	\$ 27,372	\$ 744,140
58162-SFCSD:CDC-SCHL BASED SURVEILLN	\$ -	\$ 28,546	\$ 13,195	\$ 29	\$ 16,000	\$ -	\$ 1,850	\$ 59,620
58163-SFCSD:CDC SURV-HIV/STD PREVNTN	\$ 179,082	\$ -	\$ 70,599	\$ 2,878	\$ 91,271	\$ -	\$ 10,787	\$ 354,617
58164-SFCSD:CDC COVID 19 SUPPLEMENT	\$ 114,919	\$ -	\$ 45,701	\$ 4,401	\$ 23,000	\$ -	\$ 5,884	\$ 193,905
Federal Funded Restricted Programs Total	\$ 14,010,521	\$ 21,611,335	\$ 14,169,655	\$ 1,351,277	\$ 49,673,987	\$ -	\$ 969,441	\$ 101,786,216

State Funded Restricted Programs

60100-ASES PROGRAM-BASE	\$ 112,960	\$ 645,379	\$ 339,059	\$ 62,000	\$ 9,954,199	\$ -	\$ -	\$ 11,113,597
60101-ASES PROGRAM-SUPPLEMENTAL	\$ -	\$ -	\$ -	\$ 5,000	\$ 207,893	\$ -	\$ -	\$ 212,893

EXHIBIT 7
San Francisco Unified School District
FY 2021-22 Recommended Budget
Summary - Restricted General Fund Programs (excludes Unrestricted Expenditures)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER OPER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT CHARGES	Resource Total
60102-AFTER SCHOOL MIDDLE	\$ 13,000	\$ 10,000	\$ 6,297	\$ 81,008	\$ 617,400	\$ -	\$ -	\$ 727,705
60103-ASES STEAM HUBS EXPANSION GRANT	\$ -	\$ 16,248	\$ 7,862	\$ -	\$ 7,174	\$ -	\$ -	\$ 31,284
60110-ASES KIDS CODE PILOT PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63000-Lottery: Instructional Materi	\$ -	\$ -	\$ -	\$ 2,449,265	\$ -	\$ -	\$ -	\$ 2,449,265
63870-CTE INCENTIVE GRANT	\$ 701,762	\$ 203,732	\$ 387,750	\$ 294,821	\$ 80,000	\$ -	\$ 60,128	\$ 1,728,193
63880-K12 Strong Workforce Program	\$ 455,090	\$ 221,234	\$ 310,790	\$ -	\$ 390,000	\$ -	\$ 53,113	\$ 1,430,227
63881-K12 SWP: School-Centered	\$ 175,420	\$ 83,667	\$ 101,595	\$ 97,341	\$ 1,000	\$ -	\$ 16,599	\$ 475,622
63882-K12 SWP: K12 Coordinator	\$ 71,932	\$ -	\$ 28,047	\$ -	\$ 431	\$ -	\$ 3,596	\$ 104,006
63883-K12 SWP: Health	\$ 142,222	\$ 112,596	\$ 106,419	\$ 28,664	\$ 68,000	\$ -	\$ 16,599	\$ 474,500
63884-K12 SWP: CNIT	\$ 40,000	\$ 61,392	\$ 29,760	\$ 105,891	\$ 173,396	\$ -	\$ 13,448	\$ 423,887
63885-K12 SWP PRE-EDUCATOR	\$ 209,721	\$ 157,962	\$ 162,611	\$ 49,448	\$ -	\$ -	\$ 18,195	\$ 597,937
63886-K12 SWP PRE-HEALTH	\$ 92,787	\$ 61,366	\$ 65,023	\$ 6,931	\$ 158,804	\$ -	\$ 11,883	\$ 396,794
63887-K12 SWP CTE	\$ 276,378	\$ 2,000	\$ 108,242	\$ 53,028	\$ 103,000	\$ -	\$ 16,733	\$ 559,381
65000-SPED - SPECIAL EDUCATION	\$ 61,775,042	\$ 35,654,110	\$ 40,636,846	\$ 1,127,351	\$ 21,223,885	\$ -	\$ 1,243,752	\$ 161,660,986
65001-SPED - WSF SCHOOL SITE ALLOCATION	\$ 53,843	\$ 19,950	\$ 22,551	\$ 504,638	\$ 13,145	\$ -	\$ -	\$ 614,127
65002-SPED - EXTENDED SCHOOL YEAR	\$ 1,417,197	\$ 1,227,000	\$ 665,801	\$ 91,500	\$ 8,500	\$ -	\$ 115,830	\$ 3,525,828
65100-SPED - EARLY ED INDIV NEED	\$ 485,324	\$ 110,830	\$ 235,364	\$ 3,000	\$ 7,125	\$ -	\$ 18,130	\$ 859,773
65200-SPED - Workability	\$ -	\$ 437,290	\$ 113,204	\$ -	\$ -	\$ -	\$ 13,405	\$ 563,899
65460-SpEd - MENTAL HLTH SERVICES	\$ 918,663	\$ -	\$ 371,650	\$ -	\$ -	\$ -	\$ 88,316	\$ 1,378,629
66900-TUPE PROGRAM-GR 6-12, COHORT E	\$ 201,981	\$ 102,586	\$ 123,257	\$ 6,453	\$ 54,300	\$ -	\$ 15,376	\$ 503,953
74220-AB 86: IN-PERSON INSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74250-AB 86: EXP LEARNING OPP GENERAL	\$ 8,758,953	\$ 776,839	\$ 3,504,512	\$ 8,594,569	\$ 6,700,999	\$ 8,632	\$ -	\$ 28,344,504
74260-AB 86: EXP LEARNING OPP PARAS	\$ -	\$ 3,296,118	\$ 653,647	\$ -	\$ -	\$ -	\$ -	\$ 3,949,764
75100-LOW PERFORMING STUDENTS BG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78106-CDE:CLASS EMP TCHR CRED PRG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78122-CDE:CCSF CITY CHOICE PROGRAM	\$ 49,338	\$ -	\$ 20,096	\$ -	\$ -	\$ -	\$ -	\$ 69,434
78202-CALNEW PROJECT	\$ 113,796	\$ 54,920	\$ 61,912	\$ -	\$ 74,851	\$ -	\$ 8,105	\$ 313,584
State Funded Restricted Programs Total	\$ 76,065,409	\$ 43,255,219	\$ 48,062,293	\$ 13,560,908	\$ 39,844,102	\$ 8,632	\$ 1,713,208	\$ 222,509,771

Locally Funded Restricted Programs / Grants

81500-Ongoing & Major Maintenance Ac	\$ -	\$ 17,414,593	\$ 8,952,155	\$ 1,864,450	\$ 2,695,411	\$ 3,000	\$ 976,607	\$ 31,906,216
90209-DCYF:MAYORS CROSSING GUARD PRG	\$ -	\$ 96,147	\$ 73,191	\$ -	\$ -	\$ -	\$ -	\$ 169,338
90212-MAYOR FUNDED PROGRAMS	\$ 235,046	\$ 285,591	\$ 203,492	\$ -	\$ -	\$ -	\$ -	\$ 724,129
90230-QTEA:QLTY TCHR EDUC ACT 08	\$ 21,759,527	\$ 400,545	\$ 3,904,318	\$ -	\$ 10,000	\$ -	\$ 1,089,445	\$ 27,163,835
90231-QTEA:ADDITIONL TCHR SUPPORT	\$ 488,943	\$ -	\$ 624,611	\$ -	\$ -	\$ -	\$ -	\$ 1,113,554
90232-QTEA:MASTER TEACHERS	\$ 719,172	\$ 31,060	\$ 309,130	\$ -	\$ -	\$ -	\$ -	\$ 1,059,362
90233-QTEA:STPNDS-HARD TO STAFF SC	\$ 1,709,136	\$ -	\$ 528,123	\$ -	\$ -	\$ -	\$ -	\$ 2,237,259
90234-QTEA:INNOV,RESEARCH & DVLPMT	\$ 931,414	\$ 358,263	\$ 511,853	\$ 108,662	\$ 389,407	\$ -	\$ -	\$ 2,299,599
90235-QTEA:STPNDS-HARD TO FILL SBJ	\$ 1,087,632	\$ -	\$ 336,078	\$ -	\$ -	\$ -	\$ -	\$ 1,423,710
90236-QTEA:IMPACT AWARDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90237-QTEA:EQUITY ADJUSTMENTS	\$ 783,290	\$ -	\$ 1,456,553	\$ -	\$ -	\$ -	\$ 361,864	\$ 2,601,707
90238-QTEA:ADDITIONAL TEACHER PD	\$ 338,503	\$ 134,289	\$ 168,378	\$ -	\$ -	\$ -	\$ -	\$ 641,170

EXHIBIT 7
San Francisco Unified School District
FY 2021-22 Recommended Budget
Summary - Restricted General Fund Programs (excludes Unrestricted Expenditures)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER OPER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT CHARGES	Resource Total
90239-QTEA:TECHNOLOGY UPGRADES	\$ 303,021	\$ 3,745,822	\$ 1,925,653	\$ -	\$ -	\$ -	\$ -	5,974,496
90240-QTEA:PARCEL TAX-CHARTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,337,262	1,337,262
90241-QTEA:UASF PROF DEVLPMNT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90242-QTEA:OVERSIGHT	\$ -	\$ 77,104	\$ 37,678	\$ -	\$ 11,934	\$ -	\$ -	126,716
90246-QTEA:ADMINISTRATIVE COSTS	\$ 82,545	\$ 96,132	\$ 82,811	\$ -	\$ -	\$ -	\$ -	261,488
90247-QTEA:HEALTH BEN,MEMBR DEPDNT	\$ -	\$ -	\$ 322,420	\$ -	\$ -	\$ -	\$ -	322,420
90249-QTEA:URBAN TEACHER RESIDENCY	\$ 58,266	\$ -	\$ 19,274	\$ -	\$ -	\$ -	\$ -	77,540
90250-QTEA:INNOVATION AWARDS	\$ 20,500	\$ 1,501	\$ 7,354	\$ 11,500	\$ 10,000	\$ -	\$ -	50,855
90252-QTEA:IT LAPTOPS FOR EDUCATORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90290-FWE: ADDITIONAL COMP	\$ 21,473,863	\$ -	\$ 6,635,424	\$ -	\$ -	\$ -	\$ -	28,109,287
90291-FWE: PROFESSIONAL DEV (CERT)	\$ 2,352,044	\$ -	\$ 726,779	\$ -	\$ -	\$ -	\$ -	3,078,823
90292-FWE: PROFESSIONAL DEV (EED)	\$ 70,655	\$ -	\$ 21,832	\$ -	\$ -	\$ -	\$ -	92,487
90293-FWE: PROFESSIONAL DEV (CLASS)	\$ -	\$ 339,561	\$ 72,932	\$ -	\$ -	\$ -	\$ -	412,493
90294-FWE: OTHER BARGAINING UNITS	\$ 755,594	\$ 5,512,669	\$ 1,682,121	\$ -	\$ -	\$ -	\$ -	7,950,384
90362-2011 SCHL FCILITIES SAFETY TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90404-MICROSOFT CA GOVT ENTITIES STL	\$ -	\$ -	\$ -	\$ 12,396	\$ 31,486	\$ -	\$ -	43,882
90405-MICROSOFT CA ED TECH K-12 VCHR	\$ -	\$ -	\$ -	\$ 1,006,372	\$ -	\$ -	\$ -	1,006,372
90441-DCYF:SP ED MENTAL HEALTH SUPRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90442-DCYF SFCSD LGBTQ COORDINATOR S	\$ -	\$ 199,048	\$ 81,199	\$ -	\$ -	\$ -	\$ -	280,247
90434-DCYF-SALAD BAR PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90445-DCYF:POST SECONDARY SUCCESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90446-DCYF:SUMMER PROGRAM	\$ -	\$ 20,811	\$ 11,116	\$ -	\$ -	\$ -	\$ -	31,927
90449-DCYF:SFUSD CBO PARTNERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90450-DCYF:21ST CENTURY LEARNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90453-DCYF:WELLS ACT DRAMA DEVELPMNT	\$ 20,351	\$ -	\$ 8,229	\$ -	\$ -	\$ -	\$ -	28,580
90461-DCYF:EXCEL AFTER SCHOOL SUPPRT	\$ -	\$ -	\$ -	\$ -	\$ 6,081,684	\$ -	\$ -	6,081,684
90462-DCYF SFCSD:YOUTH VOICE	\$ -	\$ 74,108	\$ 35,040	\$ -	\$ 65,090	\$ -	\$ -	174,238
90463-DCYF:UNACCOMPANIED MINORS SUPP	\$ -	\$ -	\$ -	\$ 428	\$ -	\$ -	\$ -	428
90466-DCYF:CRISIS INTERVENTION SUPRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90468-DCYF:SHARED SCHOOLYARDS-FARREL	\$ -	\$ 211,437	\$ 102,769	\$ 45,000	\$ 306,500	\$ -	\$ -	665,706
90478-SFCSD:DPH NUTRITION EDU PRJCT	\$ 56,927	\$ 42,924	\$ 36,912	\$ 12,046	\$ 3,380	\$ -	4,777	156,966
90481-DCYF:ONLINE MATH	\$ 74,824	\$ -	\$ 24,752	\$ 5,114	\$ -	\$ -	\$ -	104,690
90482-DCYF: Pre Educator Pipe Line	\$ 397,801	\$ 1,221,328	\$ 313,345	\$ 24,638	\$ 737,624	\$ -	\$ -	2,694,736
90510-ENERGY CONSERVATION IN CURRICU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90531-PEEF:STEM-SCIENCE EQUITY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90532-PEEF:FOCAL STUDENT SUPPORTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90534-PEEF:PROP H, SPORTS	\$ 2,261,726	\$ 44,897	\$ 474,432	\$ 893,957	\$ 1,776,900	\$ -	\$ -	5,451,912
90535-PEEF:PROP H, LIBRARY	\$ 7,013,514	\$ 98,820	\$ 2,962,180	\$ 758,197	\$ 779,289	\$ -	\$ -	11,612,000
90536-PEEF:ACADEMIC SUPPORT,STEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90537-PEEF:ACADEMIC SUPPORT, A-G	\$ 1,875,202	\$ 370,413	\$ 844,434	\$ 23,706	\$ 110,750	\$ -	\$ -	3,224,505
90538-PEEF:AVID & AVID EXCEL	\$ 184,078	\$ 156,826	\$ 105,560	\$ 23,722	\$ 135,000	\$ -	\$ -	605,186
90540-DCYF:TRUANCY PREVENTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

EXHIBIT 7
San Francisco Unified School District
FY 2021-22 Recommended Budget
Summary - Restricted General Fund Programs (excludes Unrestricted Expenditures)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER OPER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT CHARGES	Resource Total
90550-DCYF:MAYOR'S DCYF WELLNESS PRG	\$ 3,906,085	\$ 1,125,311	\$ 2,033,323	\$ 60,997	\$ 855,487	\$ -	\$ -	\$ 7,981,203
90551-PEEF:PROP H, PHYSIC EDU SUPPORT	\$ 4,650,594	\$ 183,932	\$ 2,080,773	\$ 403,824	\$ 402,144	\$ -	\$ -	\$ 7,721,267
90552-PEEF:PROP H, ARTS & MUSIC	\$ 8,843,199	\$ 448,241	\$ 3,954,076	\$ 1,392,218	\$ 2,923,558	\$ -	\$ -	\$ 17,561,292
90553-PEEF:PROP H OTHER, WELLNESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90554-PEEF:PROP H, OTHER GENRL USES	\$ 2,846,082	\$ 1,456,372	\$ 1,898,912	\$ 229,904	\$ 404,723	\$ -	\$ -	\$ 6,835,993
90556-DCYF-Art/Music/Athletic/Field	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ 325,000
90557-DCYF-CARE Acad Re-entry & Empo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90558-PEEF:PROP H, LEARNING SUPPORT	\$ 991,043	\$ 159,186	\$ 475,700	\$ -	\$ -	\$ -	\$ -	\$ 1,625,929
90567-DCYF:ELEMENTARY MUSIC PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90584-DCYF-COMMUNITY SCHOOLS SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90586-DCYF:MIDDLE SCHOOLS INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90587-DCYF:OCOF DATA SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90590-SPARKSF: PINCUS FAMILY	\$ 33,741	\$ -	\$ 14,480	\$ 43,279	\$ -	\$ -	\$ -	\$ 91,500
90591-PEEF:ACADEMIC SUPPT & COACHING	\$ 278,425	\$ -	\$ 121,068	\$ 3,604	\$ -	\$ -	\$ -	\$ 403,097
90596-PEEF:CROSS DEPARTMENTAL PRGMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90597-PEEF: MULTI-TIERED SUPPORTS	\$ 19,730,715	\$ -	\$ 8,228,841	\$ -	\$ 334,386	\$ -	\$ -	\$ 28,293,942
90601-SUGARY DRINKS DISTRIBUTOR TAX	\$ 59,433	\$ 114,152	\$ 57,413	\$ 72,181	\$ 200,000	\$ -	\$ -	\$ 503,179
90603-SDDT:ORAL HEALTH	\$ 75,459	\$ 55,340	\$ 64,538	\$ 5,573	\$ -	\$ -	\$ -	\$ 200,910
90606-TEACHER RESIDENCY TRE6	\$ 20,000	\$ -	\$ 6,616	\$ -	\$ 234,256	\$ -	\$ -	\$ 260,872
90607-TEACHER RESIDENCY TRE5	\$ 27,500	\$ -	\$ 9,097	\$ -	\$ 74,602	\$ -	\$ -	\$ 111,199
90608-SSSD-EDUC SUPRT FR DEPND YOUTH	\$ 131,022	\$ 31,102	\$ 68,647	\$ -	\$ -	\$ -	\$ 7,250	\$ 238,021
90639-SFPUC-SFUSD CTE SUMMER GRANT	\$ 43,598	\$ -	\$ 17,497	\$ -	\$ 7,543	\$ -	\$ 2,457	\$ 71,095
90641-WALTER & ELISE HAAS FUND	\$ 37,791	\$ -	\$ 13,126	\$ 5,237	\$ 41,969	\$ -	\$ -	\$ 98,123
90645-EVELYN & WALTER HAAS JR FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90646-SPARK SF: WEINBERG FOUNDATION	\$ 15,791	\$ -	\$ 5,849	\$ 57,269	\$ 200,000	\$ -	\$ 9,105	\$ 288,014
90647-SPARKSF: SILICON VALLEY COM FN	\$ 50,000	\$ 275,834	\$ 144,701	\$ 868,976	\$ 3,500,000	\$ -	\$ -	\$ 4,839,511
90659-SPARK SF: GENERAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 481,496	\$ -	\$ -	\$ 481,496
90671-SPARK SF:DOLBY FAMILY FUND	\$ 281,563	\$ -	\$ 108,583	\$ -	\$ 102,172	\$ -	\$ -	\$ 492,318
90692-SFCSD:CV AMERICORP HLTHY CHCES	\$ 146,975	\$ 225,160	\$ 81,222	\$ 4,129	\$ 20,326	\$ -	\$ 14,857	\$ 492,669
90694-SFDPH DENTAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90716-SFUSD PUC DRINKING WATER TAPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90719-STANFORD SFUSD ACTION RESEARCH	\$ -	\$ 65,544	\$ 33,264	\$ -	\$ -	\$ -	\$ -	\$ 98,808
90726-SFDPH:SAFE ROUTES TO SCHOOL	\$ -	\$ 50,541	\$ 26,233	\$ -	\$ -	\$ -	\$ -	\$ 76,774
90737-CCSF ADULT EDU BLOCK GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90779-450 KAHUA PA'ANI/SALESFORCE	\$ -	\$ 60,593	\$ 33,010	\$ 36,532	\$ 45,461	\$ 22,000	\$ 2,404	\$ 200,000
90782-SAN FRANCISCO FOUNDATION	\$ 135,248	\$ -	\$ 61,191	\$ -	\$ -	\$ -	\$ -	\$ 196,439
90783-BECHTEL FDNTN-CCSS M IMPLMNTN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90794-DCYF:FYIT HOMELESS SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90795-SALESFORCE.COM FDTN-MS LDRSHP	\$ 3,269,195	\$ 484,243	\$ 1,557,597	\$ 98,716	\$ 854,274	\$ -	\$ -	\$ 6,264,025
90796-DCYF:SFPD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90803-DCYF:SUMMER EXCEL PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90805-OCOF:CITY CONTRIBUTION	\$ -	\$ -	\$ -	\$ 15,000	\$ 363,412	\$ -	\$ -	\$ 378,412

EXHIBIT 7
San Francisco Unified School District
FY 2021-22 Recommended Budget
Summary - Restricted General Fund Programs (excludes Unrestricted Expenditures)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER OPER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT CHARGES	Resource Total
90806-OCOF:SFUSD CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ 73,600	\$ -	\$ -	\$ 73,600
90807-STUPSKI FOUNDATION	\$ 130,688	\$ 6,666	\$ 52,781	\$ -	\$ 4,027	\$ -	\$ -	\$ 194,162
90809-PINTEREST	\$ 82,330	\$ -	\$ 35,140	\$ -	\$ -	\$ -	\$ -	\$ 117,470
90811-VERIZON:DIGITAL PROMISE	\$ 126,852	\$ -	\$ 57,239	\$ -	\$ 1	\$ -	\$ -	\$ 184,092
90813-SPARK SF: SILVER GIVING	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
90816-NEW TEACHER CENTER	\$ 38,369	\$ -	\$ 14,766	\$ 2,701	\$ -	\$ -	\$ -	\$ 55,836
90819-UCB WT GRANT FOUNDATION ICG	\$ -	\$ 58,934	\$ 27,777	\$ -	\$ -	\$ -	\$ -	\$ 86,711
90824-SRI INTERNATIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90828-SALESFORCE:MATH COACHING	\$ 302,830	\$ -	\$ 124,507	\$ -	\$ 9,234	\$ -	\$ -	\$ 436,571
90833-FLAGSHIP LINKAGES K12 PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90835-SPARKSF:SOMELAND FOUNDATION	\$ -	\$ 503,591	\$ 237,366	\$ 750,000	\$ 3,547,521	\$ -	\$ -	\$ 5,038,478
90843-TNTP:PATHWAY TO TEACHING	\$ 274,308	\$ 92,002	\$ 156,854	\$ 7,000	\$ 5,148	\$ -	\$ -	\$ 535,312
93004-LOST TEXTBOOK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93005-DISCRETIONARY FUNDS	\$ 225,689	\$ -	\$ 100,778	\$ -	\$ -	\$ -	\$ -	\$ 326,467
93006-PTA	\$ 2,155,152	\$ 370,639	\$ 1,110,615	\$ -	\$ -	\$ -	\$ -	\$ 3,636,406
93011-SITE SPECIFIC TRUST FUND #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93012-SITE SPECIFIC TRUST FUND #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93013-SITE SPECIFIC TRUST FUND #3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93014-SITE SPECIFIC TRUST FUND #4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93015-SITE SPECIFIC TRUST FUND #5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93018-SITE SPECIFIC TRUST FUND #8	\$ 110,548	\$ -	\$ 43,859	\$ -	\$ -	\$ -	\$ -	\$ 154,407
93220-CARRYOVER CSIS FUNDING	\$ -	\$ -	\$ -	\$ -	\$ 162,761	\$ -	\$ -	\$ 162,761
93601-ENVIRONMENTAL EDUCATION	\$ 108,682	\$ -	\$ 47,649	\$ -	\$ -	\$ -	\$ -	\$ 156,331
93605-SFUSD-SFPUC-SFE ENVIRONMT DIR	\$ -	\$ 141,433	\$ 69,347	\$ -	\$ -	\$ -	\$ -	\$ 210,780
99990-SUSPENSE ITEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Locally Funded Restricted Programs / Grants Total	\$ 114,182,481	\$ 36,842,705	\$ 56,776,567	\$ 8,847,328	\$ 28,567,556	\$ 25,000	\$ 3,806,028	\$ 249,047,665
Grand Total	\$ 204,258,411	\$ 101,709,259	\$ 119,008,515	\$ 23,759,513	\$ 118,085,645	\$ 33,632	\$ 6,488,677	\$ 573,343,652

EXHIBIT 8A
San Francisco Unified School District
FY 2021-22 Recommended Budget
Preliminary Site-Based Budget Allocations

School Name	2020-21 Final Enrollment	2021-22 Projected Enrollment	Increase / (Decrease)	Unrestricted Resources (00000)	Special Ed Site Allocation (65001)	TIIIG-Targeted Instr. Improvement Grant (07940)	SCG-English Learner (07091)	SCG-Low Income (07090)	Title I (31500)	TK Site Allocation (00444)	PEEF Arts & Music (90552)	PEEF PE (90551)	Learning Recovery (74250)	Total	Per-Pupil
ALAMO ES	527	516	(11)	3,029,661	4,576	114,698	55,842	0	0	0	5,160	0	0	3,209,937	6,221
ALVARADO ES	504	510	6	2,990,461	5,323	97,256	61,384	0	0	114,585	5,100	0	0	3,274,108	6,420
ARGONNE ES	443	435	(8)	2,532,560	5,510	73,318	47,852	0	0	0	4,350	0	30,496	2,694,086	6,193
BRYANT ES	235	242	7	1,708,160	2,708	141,082	69,712	0	95,814	0	2,420	0	17,016	2,036,912	8,417
CARVER ES	117	107	(10)	1,366,210	1,961	97,844	4,203	0	48,187	0	1,070	0	100,042	1,619,518	15,136
CHAVEZ ES	455	420	(35)	3,021,775	6,829	198,379	136,081	0	150,726	0	4,200	0	33,717	3,551,707	8,456
CHIN ES	263	267	4	1,676,904	1,401	115,431	62,032	0	99,177	0	2,670	0	0	1,957,616	7,332
LEE (EDWIN & ANITA) NEWCOMER ES	132	60	(72)	911,854	0	12,445	21,210	0	12,327	0	450	0	0	958,286	15,971
CHINESE IMMERSION SCHOOL (AT DE	386	392	6	2,290,256	1,214	73,183	55,409	0	0	0	3,920	0	0	2,423,982	6,184
CLARENDON ES	562	539	(23)	3,093,493	7,191	47,806	32,528	0	0	0	5,390	0	0	3,186,408	5,912
CLEVELAND ES	367	351	(16)	2,369,596	2,241	177,888	131,040	0	158,010	0	3,510	0	0	2,842,285	8,098
COBB ES	128	155	27	1,240,482	2,148	84,740	9,001	0	50,989	114,585	1,720	0	0	1,503,665	9,701
DREW ES	138	176	38	1,759,660	1,681	87,574	11,674	0	57,152	114,585	1,760	0	18,564	2,052,651	11,663
EL DORADO ES	154	140	(14)	1,372,205	2,708	84,137	20,894	0	58,833	0	1,400	0	14,999	1,555,176	11,108
HUERTA ES	367	384	17	2,315,704	4,483	114,352	72,079	0	95,255	0	3,840	0	25,296	2,631,007	6,852
FEINSTEIN ES	506	493	(13)	2,871,259	5,417	74,567	34,265	0	0	0	4,930	0	0	2,990,438	6,066
FLYNN ES	445	443	(2)	2,875,305	3,395	205,880	77,235	0	131,675	114,585	4,430	0	31,481	3,443,986	7,774
GARFIELD ES	238	208	(30)	1,451,407	3,455	71,131	32,693	0	52,670	0	2,080	0	15,761	1,629,197	7,833
GLEN PARK ES	376	345	(31)	2,243,888	5,136	95,969	54,542	0	81,247	0	3,450	0	24,238	2,508,470	7,271
GRATTAN ES	402	388	(14)	2,332,144	3,922	34,137	9,010	0	0	0	3,880	0	24,058	2,407,150	6,204
GUADALUPE ES	374	351	(23)	2,393,970	3,082	163,958	94,302	0	134,476	0	3,510	0	26,775	2,820,073	8,034
HARTE ES	217	251	34	1,608,509	2,988	130,100	61,722	0	96,375	114,585	2,510	0	0	2,016,789	8,035
HILLCREST ES	424	390	(34)	2,721,724	6,724	293,339	109,647	0	197,793	0	3,900	0	0	3,333,127	8,546
JEFFERSON ES	517	513	(4)	2,934,910	6,930	91,878	55,764	0	0	0	5,130	0	0	3,094,611	6,032
KEY ES	553	541	(12)	3,149,804	5,790	95,678	53,900	0	0	0	5,410	0	0	3,310,582	6,119
KING ES	364	349	(15)	2,184,968	4,389	149,939	32,656	0	0	0	3,490	0	23,777	2,399,219	6,875
LAFAYETTE ES	534	515	(19)	2,994,976	6,724	82,421	41,696	0	0	0	5,150	0	0	3,130,968	6,080
LAKESHORE ES	493	475	(18)	2,865,762	8,032	164,038	44,878	0	132,235	0	4,750	0	7,433	3,227,128	6,794
LAU ES	726	738	12	4,062,640	5,603	408,823	203,279	0	367,569	0	7,380	0	0	5,055,294	6,850
LONGFELLOW ES	505	490	(15)	3,131,660	5,905	174,803	108,279	0	161,932	0	4,900	0	0	3,587,479	7,321
MALCOLM X ES	98	119	21	1,060,978	1,681	90,140	2,802	0	46,506	114,585	1,190	0	11,529	1,329,411	11,172
MARSHALL ES	255	239	(16)	1,708,692	2,895	131,042	72,477	0	99,737	0	2,390	0	19,153	2,036,385	8,520
MCCOPPIN ES	246	241	(5)	1,480,670	2,335	55,975	29,382	0	0	0	2,410	0	15,803	1,586,575	6,583
MCKINLEY ES	386	344	(42)	2,199,303	2,241	66,004	8,536	0	0	0	3,440	0	23,022	2,302,546	6,693
MILK ES	238	231	(7)	1,527,773	1,961	44,256	4,738	0	0	0	2,310	0	15,971	1,597,010	6,913
MIRALOMA ES	394	380	(14)	2,284,953	4,552	35,278	7,587	0	0	0	3,800	0	23,570	2,359,739	6,210
MISSION EDUCATION CENTER ES	198	130	(68)	1,355,245	467	51,341	61,282	0	46,506	0	1,300	0	0	1,516,142	11,663
MONROE ES	534	523	(11)	3,243,819	4,109	247,914	155,273	0	219,085	0	5,230	0	0	3,875,429	7,410
MOSCONE ES	386	361	(25)	2,396,010	5,230	182,922	107,083	0	172,019	0	3,610	0	0	2,866,873	7,941
MUIR ES	247	242	(5)	1,858,201	3,193	163,313	49,289	0	94,694	0	2,420	0	20,889	2,191,999	9,058
NEW TRADITIONS ES	263	257	(6)	1,594,343	1,588	37,340	8,015	0	0	0	2,570	0	16,516	1,660,372	6,461
ORTEGA ES	392	384	(8)	2,310,435	2,911	99,073	69,688	0	0	0	3,840	0	25,096	2,511,043	6,539
PARKER ES	203	188	(15)	1,405,649	1,588	151,165	55,655	0	97,495	0	1,880	0	16,313	1,729,745	9,201
PARKS ES	449	417	(32)	2,800,104	4,576	198,576	38,172	0	114,865	0	4,170	0	30,293	3,190,756	7,652
PEABODY ES	279	274	(5)	1,662,941	3,703	36,225	14,607	0	0	0	2,740	0	15,580	1,735,797	6,335
REDDING ES	243	285	42	1,628,621	2,055	104,525	49,375	0	85,729	114,585	2,850	0	0	1,987,739	6,975
SAN FRANCISCO MONTESSORI ES	174	160	(14)	1,183,173	1,130	35,593	6,596	0	0	0	1,600	0	12,215	1,240,307	7,752
SANCHEZ ES	279	278	(1)	2,105,828	5,884	150,094	90,082	0	110,944	0	2,780	0	23,424	2,489,037	8,953
SERRA ES	287	305	18	1,983,662	3,736	142,524	65,360	0	109,823	0	3,050	0	0	2,308,155	7,568
SHERIDAN ES	197	234	37	1,408,450	3,455	91,296	34,039	0	74,523	114,585	2,340	0	0	1,728,688	7,388
SHERMAN ES	376	353	(23)	2,145,155	5,510	76,035	29,849	0	0	0	3,530	0	66,730	2,326,809	6,592
SLOAT ES	394	386	(8)	2,257,218	3,362	73,929	42,663	0	0	0	3,860	0	5,642	2,386,675	6,183
SPRING VALLEY ES	278	271	(7)	1,892,360	2,241	123,964	82,444	0	107,021	0	2,710	0	20,967	2,231,707	8,235
STEVENSON ES	462	466	4	2,772,599	7,021	128,482	74,407	0	0	1,435	4,660	0	0	2,988,604	6,413
SUNNYSIDE ES	394	386	(8)	2,244,089	3,549	59,093	15,115	0	0	0	3,860	0	0	2,325,707	6,025
SUNSET ES	401	396	(5)	2,310,507	3,082	71,192	27,944	0	0	0	3,960	0	0	2,416,685	6,103
SUTRO ES	253	247	(6)	1,606,809	1,868	88,200	63,988	0	82,928	0	2,470	0	17,635	1,863,897	7,546
TAYLOR ES	651	639	(12)	3,901,366	6,724	274,122	192,844	0	254,385	0	6,390	0	0	4,635,830	7,255
TENDERLOIN ES	337	295	(42)	2,157,579	4,856	209,978	73,653	0	141,964	0	2,950	0	24,695	2,615,675	8,867
ULLOA ES	530	528	(2)	3,088,785	3,395	154,710	91,835	0	149,605	0	5,280	0	0	3,493,609	6,617
VIS VALLEY ES	317	310	(7)	2,231,520	3,455	171,794	69,766	0	125,511	0	3,100	0	24,652	2,629,798	8,483
WEBSTER ES	365	369	4	2,305,534	3,082	114,353	46,430	0	0	0	3,690	0	19,216	2,492,306	6,754

EXHIBIT 8A
San Francisco Unified School District
FY 2021-22 Recommended Budget
Preliminary Site-Based Budget Allocations

School Name	2020-21 Final Enrollment	2021-22 Projected Enrollment	Increase / (Decrease)	Unrestricted Resources (00000)	Special Ed Site Allocation (65001)	TIIIG-Targeted Instr. Improvement Grant (07940)	SCG-English Learner (07091)	SCG-Low Income (07090)	Title I (31500)	TK Site Allocation (00444)	PEEF Arts & Music (90552)	PEEF PE (90551)	Learning Recovery (74250)	Total	Per-Pupil
WEST PORTAL ES	592	583	(9)	3,400,607	4,109	102,434	82,456	0	0	0	5,830	0	0	3,595,437	6,167
YICK WO ES	253	240	(13)	1,494,039	2,875	76,178	21,185	0	0	0	2,400	0	16,015	1,612,692	6,720
BUENA VISTA HORACE MANN K-8	562	588	26	3,961,074	8,218	259,306	168,799	0	198,914	0	7,780	2,280	100,516	4,706,888	8,005
CARMICHAEL K-8	610	622	12	3,830,449	8,685	354,496	109,503	0	230,291	114,585	8,160	2,328	101,558	4,760,055	7,653
LAWTON K-8	607	605	(2)	3,469,951	6,444	174,452	67,705	0	0	0	8,060	2,412	100,763	3,829,786	6,330
LILIENTHAL K-8	719	717	(2)	4,055,878	4,483	79,644	33,057	0	0	0	9,200	2,436	101,206	4,285,903	5,978
REVERE K-8	461	439	(22)	3,290,801	7,004	266,550	124,604	0	188,268	0	5,760	1,644	113,910	3,998,541	9,108
ROOFTOP K-8	587	576	(11)	3,378,388	7,471	109,818	21,338	0	0	0	7,700	2,328	101,548	3,628,591	6,300
S.F. COMMUNITY K-8	279	281	2	1,903,641	3,455	80,042	20,225	0	61,075	0	3,680	1,044	281,788	2,354,949	8,381
YU, ALICE FONG K-8	587	587	0	3,406,952	3,269	124,634	42,497	0	0	0	7,830	2,352	101,217	3,688,751	6,284
APTOS MS	996	912	(84)	5,242,368	12,802	334,998	75,451	0	265,032	0	18,240	10,944	100,915	6,060,750	6,646
BROWN MS	162	194	32	2,343,007	3,362	133,142	18,022	0	72,281	0	3,880	2,328	126,785	2,702,807	13,932
DENMAN MS	843	837	(6)	4,895,570	13,635	322,969	97,637	0	252,143	0	16,740	10,044	100,606	5,709,344	6,821
EVERETT MS	762	644	(118)	4,421,663	10,086	324,305	211,571	0	229,170	0	12,880	7,728	149,440	5,366,843	8,334
FRANCISCO MS	654	556	(98)	3,686,768	8,883	329,201	168,538	0	233,095	0	11,120	6,672	143,061	4,587,337	8,251
GIANNINI MS	1,206	1,191	(15)	6,352,983	12,963	240,470	38,850	0	0	0	23,820	14,292	100,000	6,783,377	5,696
HOOVER MS	1,027	977	(50)	5,356,703	10,499	354,125	89,325	0	312,659	0	19,540	11,724	100,172	6,254,747	6,402
KING, M. L. MS	403	421	18	2,884,237	7,472	238,351	57,445	0	168,097	0	8,420	5,052	132,858	3,501,933	8,318
LICK MS	405	456	51	3,324,013	8,125	212,669	82,455	0	146,244	0	9,120	5,472	136,994	3,925,093	8,608
MARINA MS	769	732	(37)	4,334,991	9,432	376,891	77,094	0	277,919	0	14,640	8,784	100,000	5,199,751	7,103
PRESIDIO MS	1,117	1,027	(90)	5,593,291	13,034	252,041	54,216	0	0	0	20,540	12,324	160,468	6,105,914	5,945
ROOSEVELT MS	720	708	(12)	3,769,257	8,965	178,376	44,081	0	0	0	14,160	8,496	101,263	4,124,598	5,826
VIS VALLEY MS	442	388	(54)	2,937,094	6,137	207,065	136,011	0	140,640	0	7,760	4,656	134,807	3,574,170	9,212
ACADEMY - SAN FRANCISCO	352	378	26	2,287,086	8,499	143,274	25,490	67,900	0	0	7,560	4,536	0	2,544,345	6,731
ASAWA SCHOOL OF THE ARTS HS	784	737	(47)	5,695,481	8,965	105,267	4,630	50,750	0	0	14,740	8,844	47,342	5,936,018	8,054
BALBOA HS	1,242	1,231	(11)	7,227,549	17,919	496,277	121,349	242,737	0	0	24,620	14,772	0	8,145,222	6,617
BURTON HS	1,182	1,154	(28)	7,181,837	18,536	539,589	126,867	247,073	0	0	23,080	13,848	0	8,150,829	7,063
DOWNTOWN HS	265	265	0	1,749,063	3,736	95,997	9,953	28,533	45,947	0	5,300	3,180	0	1,941,709	7,327
GALILEO HS	1,979	1,841	(138)	10,834,064	20,733	811,244	254,752	376,299	0	0	36,820	22,092	0	12,356,004	6,712
INDEPENDENCE HS	360	360	0	2,014,133	3,736	55,474	1,868	22,059	0	0	7,200	4,320	0	2,108,790	5,858
JUNE JORDAN SCHOOL FOR EQUITY HS	250	239	(11)	1,753,636	5,790	130,559	40,294	51,098	0	0	4,780	2,868	18,856	2,007,881	8,401
LINCOLN HS	2,100	1,926	(174)	11,576,602	23,908	663,144	196,742	328,189	0	0	38,520	23,112	0	12,850,216	6,672
LOWELL HS	2,849	2,716	(133)	17,068,956	11,113	608,327	25,215	321,105	0	0	54,320	32,592	149,761	18,271,388	6,727
MARSHALL HS	633	530	(103)	3,884,219	7,471	192,308	278,144	87,487	0	0	10,600	6,360	43,490	4,510,078	8,510
MISSION HS	1,250	1,077	(173)	7,124,009	19,425	454,541	291,497	186,196	0	0	21,540	12,924	0	8,110,132	7,530
O'CONNELL HS	567	548	(19)	3,732,781	11,481	298,475	83,389	113,357	0	0	10,960	6,576	28,014	4,285,034	7,819
SF INTERNATIONAL HS	430	405	(25)	2,878,116	660	80,230	397,675	45,240	72,841	0	8,100	4,860	0	3,487,722	8,612
WALLENBERG HS	668	653	(15)	3,880,514	12,036	227,050	33,571	101,902	0	0	13,060	7,836	0	4,275,968	6,548
WASHINGTON HS	2,105	2,090	(15)	11,819,474	20,859	634,260	138,455	322,284	0	0	41,800	25,080	0	13,002,212	6,221
WELLS HS	265	265	0	1,691,308	3,922	117,076	15,087	32,368	0	0	5,300	3,180	0	1,868,241	7,050
Total	54,002	52,118	(1,884)	327,346,828	615,098	18,202,488	7,432,822	2,624,576	7,210,398	1,032,699	789,800	322,320	3,735,918	369,312,947	

EXHIBIT 8B
San Francisco Unified School District
FY 2021-22 Recommended Budget
Multi-Tiered System of Supports (MTSS) FTE Site Allocations

School Name	MTSS Tier 21-22	Variance	Total 21-22	Assistant Principal 21-22	IRF 21-22	Literacy Coach 21- 22	ARTIF 21-22	Nurse 21-22	Social Worker 21- 22	Counselor 21-22	Total 20-21	Assistant Principal 20-21	IRF 20-21	Literacy Coach 20- 21	ARTIF 20-21	Nurse 20-21	Social Worker 20- 21	Counselor 20-21
ALAMO ES	1	0.00	1.00					0.50	0.50		1.00					0.50	0.50	
ALVARADO ES	1	0.00	1.00					0.50	0.50		1.00					0.50	0.50	
ARGONNE ES	1	0.00	0.50						0.50		0.50						0.50	
BRYANT ES	3	0.00	4.50		1.00	1.00	1.00	0.50	1.00		4.50		1.00	1.00	1.00	0.50	1.00	
CARVER ES	3	0.00	4.50	1.00	1.00		1.00	0.50	1.00		4.50	1.00	1.00		1.00	0.50	1.00	
CHAVEZ ES	3	0.00	4.50	1.00		1.00	1.00	0.50	1.00		4.50	1.00		1.00	1.00	0.50	1.00	
CHIN ES	1	0.00	0.50						0.50		0.50						0.50	
LEE (EDWIN & ANITA) NEWCOMER ES	1	0.00	0.50						0.50		0.50						0.50	
CHINESE IMMERSION SCHOOL (AT DE AVILA)	1	0.00	0.50					0.50			0.50					0.50	0.00	
CLARENDON ES	1	0.00	1.00	0.50					0.50		1.00	0.50					0.50	
CLEVELAND ES	2	0.00	4.50	1.00		1.00	1.00	0.50	1.00		4.50	1.00		1.00	1.00	0.50	1.00	
COBB ES	2	0.00	4.50		1.00	1.00	1.00	0.50	1.00		4.50		1.00	1.00	1.00	0.50	1.00	
DREW ES	3	0.00	4.50	1.00		1.00	1.00	0.50	1.00		4.50	1.00		1.00	1.00	0.50	1.00	
EL DORADO ES	3	0.00	4.50	1.00	1.00		1.00	0.50	1.00		4.50	1.00	1.00		1.00	0.50	1.00	
HUERTA ES	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
FEINSTEIN ES	1	0.00	0.50						0.50		0.50						0.50	
FLYNN ES	2	0.00	4.50	1.00	1.00		1.00	0.50	1.00		4.50	1.00	1.00		1.00	0.50	1.00	
GARFIELD ES	1	0.00	0.50						0.50		0.50						0.50	
GLEN PARK ES	1	0.00	2.00		0.50			0.50	1.00		2.00		0.50			0.50	1.00	
GRATTAN ES	1	0.00	0.50						0.50		0.50						0.50	
GUADALUPE ES	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
HARTE ES	3	0.00	4.50	1.00	1.00		1.00	0.50	1.00		4.50	1.00	1.00		1.00	0.50	1.00	
HILLCREST ES	3	0.00	4.50		1.00	1.00	1.00	0.50	1.00		4.50		1.00	1.00	1.00	0.50	1.00	
JEFFERSON ES	1	0.00	0.50						0.50		0.50						0.50	
KEY ES	1	0.00	1.50	0.50				0.50	0.50		1.50	0.50				0.50	0.50	
KING ES	2	0.00	3.00	0.50	1.00			0.50	1.00		3.00	0.50	1.00			0.50	1.00	
LAFAYETTE ES	1	0.00	0.50						0.50		0.50						0.50	
LAKESHORE ES	1	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
LAU ES	1	0.00	1.00	0.50					0.50		1.00	0.50					0.50	
LONGFELLOW ES	1	0.00	2.50			1.00		0.50	1.00		2.50			1.00		0.50	1.00	
MALCOLM X ES	3	0.00	4.50	1.00		1.00	1.00	0.50	1.00		4.50	1.00		1.00	1.00	0.50	1.00	
MARSHALL ES	2	0.00	2.50			1.00		0.50	1.00		2.50			1.00		0.50	1.00	
MCCOPPIN ES	1	0.00	0.50						0.50		0.50						0.50	
MCKINLEY ES	1	0.00	0.50						0.50		0.50						0.50	
MILK ES	1	0.00	0.50						0.50		0.50						0.50	
MIRALOMA ES	1	0.00	0.50						0.50		0.50						0.50	
MISSION EDUCATION CENTER ES	2	0.00	2.50			1.00		0.50	1.00		2.50			1.00		0.50	1.00	
MONROE ES	2	0.00	2.50			1.00		0.50	1.00		2.50			1.00		0.50	1.00	
MOSCONE ES	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
MUIR ES	3	0.00	4.50	1.00		1.00	1.00	0.50	1.00		4.50	1.00		1.00	1.00	0.50	1.00	
NEW TRADITIONS ES	1	0.00	0.50						0.50		0.50						0.50	
ORTEGA ES	1	0.00	0.50						0.50		0.50						0.50	
PARKER ES	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
PARKS ES	1	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
PEABODY ES	1	0.00	0.50						0.50		0.50						0.50	
REDDING ES	1	0.00	1.00						1.00		1.00						1.00	
SAN FRANCISCO MONTESSORI ES	2	0.00	2.50			1.00		0.50	1.00		2.50			1.00		0.50	1.00	
SANCHEZ ES	3	0.00	4.50		1.00	1.00	1.00	0.50	1.00		4.50		1.00	1.00	1.00	0.50	1.00	
SERRA ES	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
SHERIDAN ES	2	0.00	3.50			1.00	1.00	0.50	1.00		3.50			1.00	1.00	0.50	1.00	
SHERMAN ES	1	0.00	0.50						0.50		0.50						0.50	
SLOAT ES	1	0.00	0.50						0.50		0.50						0.50	
SPRING VALLEY ES	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
STEVENSON ES	1	0.00	0.50						0.50		0.50						0.50	
SUNNYSIDE ES	1	0.00	1.00					0.50	0.50		1.00					0.50	0.50	
SUNSET ES	1	0.00	0.50						0.50		0.50						0.50	
SUTRO ES	1	0.00	0.50						0.50		0.50						0.50	

EXHIBIT 8B
San Francisco Unified School District
FY 2021-22 Recommended Budget
Multi-Tiered System of Supports (MTSS) FTE Site Allocations

School Name	MTSS Tier 21-22	Variance	Total 21-22	Assistant Principal 21-22	IRF 21-22	Literacy Coach 21- 22	ARTIF 21-22	Nurse 21-22	Social Worker 21- 22	Counselor 21-22	Total 20-21	Assistant Principal 20-21	IRF 20-21	Literacy Coach 20- 21	ARTIF 20-21	Nurse 20-21	Social Worker 20- 21	Counselor 20-21
TAYLOR ES	2	0.00	2.50			1.00		0.50	1.00		2.50			1.00		0.50	1.00	
TENDERLOIN ES	2	0.00	3.50	0.50	1.00	0.50		0.50	1.00		3.50	0.50	1.00	0.50		0.50	1.00	
ULLOA ES	1	0.00	0.50						0.50		0.50						0.50	
VIS VALLEY ES	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
WEBSTER ES	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
WEST PORTAL ES	1	0.00	1.00	0.50					0.50		1.00	0.50					0.50	
YICK WO ES	1	0.00	0.50						0.50		0.50						0.50	
BUENA VISTA HORACE MANN K-8	2	0.00	5.00	1.00		1.00	1.00	0.50	1.00	0.50	5.00	1.00		1.00	1.00	0.50	1.00	0.50
CARMICHAEL K-8	2	0.00	3.50	1.00	1.00			0.50	1.00		3.50	1.00	1.00			0.50	1.00	
LAWTON K-8	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
LILIENTHAL K-8	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
REVERE K-8	3	0.00	5.00	1.00	1.00		1.00	0.50	1.00	0.50	5.00	1.00	1.00		1.00	0.50	1.00	0.50
ROOFTOP K-8	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
S.F. COMMUNITY K-8	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
YU, ALICE FONG K-8	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
APTOS MS	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
BROWN MS	3	0.00	4.50	1.00	1.00			0.50	1.00	1.00	4.50	1.00	1.00			0.50	1.00	1.00
DENMAN MS	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
EVERETT MS	3	0.00	4.50	1.00	1.00			0.50	1.00	1.00	4.50	1.00	1.00			0.50	1.00	1.00
FRANCISCO MS	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
GIANNINI MS	1	0.00	2.00					1.00	1.00		2.00					1.00	1.00	
HOOVER MS	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
KING, M. L. MS	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
LICK MS	3	0.00	4.50	1.00	1.00			0.50	1.00	1.00	4.50	1.00	1.00			0.50	1.00	1.00
MARINA MS	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
PRESIDIO MS	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
ROOSEVELT MS	1	0.00	1.50					0.50	1.00		1.50					0.50	1.00	
VIS VALLEY MS	2	0.00	2.50		1.00			0.50	1.00		2.50		1.00			0.50	1.00	
ACADEMY - SAN FRANCISCO	2	0.00	3.00		1.00			1.00		1.00	3.00		1.00			1.00		1.00
ASAWA SCHOOL OF THE ARTS HS	1	0.00	2.00					1.00		1.00	2.00					1.00		1.00
BALBOA HS	1	0.00	2.00					1.00		1.00	2.00					1.00		1.00
BURTON HS	2	0.00	3.00		1.00			1.00		1.00	3.00		1.00			1.00		1.00
DOWNTOWN HS	3	0.00	2.50	1.00				0.50		1.00	2.50	1.00				0.50		1.00
GALILEO HS	1	0.00	2.00					1.00		1.00	2.00					1.00		1.00
INDEPENDENCE HS	3	0.00	2.50	1.00				0.50		1.00	2.50	1.00				0.50		1.00
JUNE JORDAN SCHOOL FOR EQUITY HS	3	0.00	3.00	1.00				1.00		1.00	3.00	1.00				1.00		1.00
LINCOLN HS	1	0.00	2.00					1.00		1.00	2.00					1.00		1.00
LOWELL HS	1	0.00	2.00					1.00		1.00	2.00					1.00		1.00
MARSHALL HS	2	0.00	3.00		1.00			1.00		1.00	3.00		1.00			1.00		1.00
MISSION HS	2	0.00	3.00		1.00			1.00		1.00	3.00		1.00			1.00		1.00
O'CONNELL HS	2	0.00	3.00		1.00			1.00		1.00	3.00		1.00			1.00		1.00
SF INTERNATIONAL HS	3	0.00	3.00	1.00				1.00		1.00	3.00	1.00				1.00		1.00
WALLENBERG HS	1	0.00	2.00					1.00		1.00	2.00					1.00		1.00
WASHINGTON HS	1	0.00	2.00					1.00		1.00	2.00					1.00		1.00
WELLS HS	3	0.50	3.00	1.00				1.00		1.00	2.50	1.00				0.50		1.00
COUNTY SATELLITES	3	2.00	4.00	1.00				1.00	1.00	1.00	2.00	1.00					1.00	
CIVIC CENTER HS	3	1.00	4.00	1.00				1.00	1.00	1.00	3.00	1.00				1.00		1.00
COUNTY OPPORTUNITY	3	0.00	3.00	1.00				1.00		1.00	3.00	1.00				1.00		1.00
COUNTY COURT SCHOOLS	3	2.00	3.50	1.00				1.00	1.00	0.50	1.50	1.00						0.50
Total		5.50	241.00	27.00	33.50	17.50	16.00	50.00	72.50	24.50	235.50	27.00	33.50	17.50	16.00	47.50	70.50	23.50

EXHIBIT 8C
San Francisco Unified School District
FY 2021-22 Recommended Budget
Central Office-Managed Site FTE Allocations

	Student, Family, and Community Support Division (SFCSD)							Curriculum & Instruction									LEAD	Other
SCHOOL NAME	Wellness Coordinator	CHOW	T10	Enhanced SEL Supports	Peer Resources Teacher	Americorps Intern	Community Schools Coordinator	Career Technical Education	Ethnic Studies	Arts	Instrumental Music Teacher	Librarian	PE	Math Class Size Reduction	Computer Science	Multilingual Pathways	JROTC	Mayor's High Potential Schools
ALAMO ES	-	-	-	-	-	-	-	-	-	0.4	0.3	0.6	0.8	-	-	-	-	-
ALVARADO ES	-	-	-	-	-	-	-	-	-	0.6	0.2	0.6	0.8	-	-	-	-	-
ARGONNE ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-
BRYANT ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.6	0.6	-	-	0.3	-	-
CARVER ES	-	-	0.88	-	-	0.263	-	-	-	0.4	0.2	0.8	1.0	-	0.2	-	-	-
CHAVEZ ES	-	-	-	-	-	-	-	-	-	0.4	0.2	1.0	1.0	-	0.2	0.3	-	-
CHIN ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-
LEE (EDWIN & ANITA) NEWCOMER ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.2	-	-	-	-	-
CHINESE IMMERSION SCHOOL (AT DE AVILA)	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-
CLARENDON ES	-	-	-	-	-	-	-	-	-	0.6	0.2	0.6	0.8	-	-	-	-	-
CLEVELAND ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.6	0.6	-	In progress	0.5	-	-
COBB ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	0.2	-	-	-
DREW ES	-	-	0.88	-	-	-	-	-	-	0.4	0.2	0.8	0.8	-	-	-	-	-
EL DORADO ES	-	-	0.88	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-
HUERTA ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	1.0	0.8	-	-	-	-	-
FEINSTEIN ES	-	-	-	0.5	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-
FLYNN ES	-	-	-	0.5	-	-	-	-	-	0.4	0.2	1.0	0.8	-	0.4	-	-	-
GARFIELD ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	0.2	-	-
GLEN PARK ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.6	0.8	-	-	0.9	-	-
GRATTAN ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-
GUADALUPE ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.8	0.8	-	-	-	-	-
HARTE ES	-	-	1.75	-	-	-	-	-	-	0.4	0.2	0.8	0.8	-	0.2	-	-	-
HILLCREST ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.8	0.8	-	-	0.5	-	-
JEFFERSON ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-
KEY ES	-	-	-	-	-	-	-	-	-	0.6	0.3	0.6	0.8	-	-	-	-	-
KING ES	-	-	0.88	-	-	0.527	-	-	-	0.4	0.2	1.0	0.6	-	-	0.8	-	-
LAFAYETTE ES	-	-	-	-	-	-	-	-	-	0.6	0.2	0.8	0.8	-	-	-	-	-
LAKESHORE ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.8	0.8	-	-	-	-	-
LAU ES	-	-	-	-	-	-	-	-	-	0.6	0.4	1.0	1.0	-	-	-	-	-
LONGFELLOW ES	-	-	-	-	-	-	-	-	-	0.6	0.2	0.8	0.8	-	-	0.7	-	-
MALCOLM X ES	-	-	0.88	-	-	0.527	-	-	-	0.4	0.2	0.4	0.6	-	-	-	-	-
MARSHALL ES	-	-	0.88	-	-	-	-	-	-	0.4	0.2	0.6	0.4	-	-	0.3	-	-
MCCOPPIN ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-
MCKINLEY ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-
MILK ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-
MIRALOMA ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-
MISSION EDUCATION CENTER ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-
MONROE ES	-	-	-	-	-	-	-	-	-	0.6	0.2	1.0	0.8	-	-	0.9	-	-
MOSCONE ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.6	0.6	-	-	1.4	-	-
MUIR ES	-	-	0.50	-	-	-	-	-	-	0.4	0.2	1.0	0.8	-	-	-	-	-
NEW TRADITIONS ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-
ORTEGA ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.8	0.6	-	-	0.3	-	-
PARKER ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	0.7	-	-
PARKS ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	1.0	0.8	-	-	1.0	-	-
PEABODY ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-
REDDING ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	2.0	-	-
SAN FRANCISCO MONTESSORI ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-
SANCHEZ ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	1.0	0.6	-	-	0.3	-	-
SERRA ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	0.5	-	-
SHERIDAN ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.6	0.4	-	-	-	-	-
SHERMAN ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-
SLOAT ES	-	-	-	0.5	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-
SPRING VALLEY ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	1.5	-	-
STEVENSON ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-
SUNNYSIDE ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-
SUNSET ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-
SUTRO ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	0.8	-	-
TAYLOR ES	-	-	-	-	-	0.263	-	-	-	0.6	0.4	1.0	1.0	-	-	0.8	-	-

EXHIBIT 8C
San Francisco Unified School District
FY 2021-22 Recommended Budget
Central Office-Managed Site FTE Allocations

	Student, Family, and Community Support Division (SFCSD)							Curriculum & Instruction									LEAD	Other
SCHOOL NAME	Wellness Coordinator	CHOW	T10	Enhanced SEL Supports	Peer Resources Teacher	Americorps Intern	Community Schools Coordinator	Career Technical Education	Ethnic Studies	Arts	Instrumental Music Teacher	Librarian	PE	Math Class Size Reduction	Computer Science	Multilingual Pathways	JROTC	Mayor's High Potential Schools
TENDERLOIN ES	-	-	0.88	0.5	-	0.527	-	-	-	0.4	0.2	0.8	0.6	-	-	2.0	-	-
ULLOA ES	-	-	-	-	-	-	-	-	-	0.6	0.3	0.4	0.8	-	-	0.7	-	-
VIS VALLEY ES	-	-	-	-	-	-	-	-	-	0.4	0.2	1.0	0.8	-	-	-	-	-
WEBSTER ES	-	-	-	-	-	0.527	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-
WEST PORTAL ES	-	-	-	-	-	-	-	-	-	0.6	0.3	0.8	0.8	-	-	-	-	-
YICK WO ES	-	-	-	-	-	-	-	-	-	0.4	0.2	0.4	0.6	-	-	-	-	-
BUENA VISTA HORACE MANN K-8	-	-	1.8	-	0.5	-	1.0	-	-	1.6	0.2	1.0	0.8	0.1	0.2	0.4	-	-
CARMICHAEL K-8	-	-	1.75	-	-	-	-	-	-	1.3	0.2	1.0	0.8	0.1	-	-	-	1.0
LAWTON K-8	-	-	-	-	-	-	-	-	-	1.2	0.2	0.8	0.6	0.1	-	-	-	-
LILIENTHAL K-8	-	-	-	-	-	-	-	-	-	0.8	0.2	0.8	0.4	0.1	-	0.8	-	-
REVERE K-8	-	-	1.75	-	-	0.527	-	-	-	0.7	0.2	0.8	0.8	0.1	-	-	-	1.0
ROOFTOP K-8	-	-	-	-	-	-	-	-	-	0.8	0.2	0.6	0.6	0.1	-	-	-	-
S.F. COMMUNITY K-8	-	-	0.88	-	-	-	-	-	-	0.6	0.2	0.6	0.4	0.1	0.2	-	-	1.0
YU, ALICE FONG K-8	-	-	-	-	-	-	-	-	-	0.8	0.2	0.6	0.6	0.1	-	-	-	-
APTOS MS	-	-	2.63	-	1.0	0.527	-	-	-	1.6	-	1.0	-	0.5	-	0.3	-	-
BROWN MS	-	1.0	3.50	-	1.0	0.527	-	-	-	1.0	-	1.0	-	0.2	-	-	-	-
DENMAN MS	-	-	2.63	0.5	-	-	-	-	-	1.8	-	1.0	-	0.3	-	-	-	1.0
EVERETT MS	-	-	2.63	-	1.0	-	-	-	-	1.8	-	1.0	-	0.3	-	0.3	-	-
FRANCISCO MS	-	-	2.63	0.5	-	0.263	-	-	-	1.6	-	1.0	-	0.3	-	-	-	-
GIANNINI MS	-	-	2.63	-	-	-	-	-	-	1.6	-	1.0	-	0.5	-	-	-	-
HOOVER MS	-	-	3.50	0.5	-	-	-	-	-	2.0	-	1.0	-	0.3	-	0.6	-	-
KING, M. L. MS	-	-	2.6	-	1.0	0.527	1.0	-	-	2.4	-	1.0	-	0.3	-	0.6	-	-
LICK MS	-	-	2.63	0.5	-	-	-	-	-	2.2	-	1.0	-	0.3	0.2	0.6	-	1.0
MARINA MS	-	-	2.63	-	-	-	-	-	-	1.6	-	1.0	-	0.3	-	1.2	-	-
PRESIDIO MS	-	-	2.63	0.5	0.5	-	-	-	-	2.2	-	1.0	-	0.5	-	0.4	-	-
ROOSEVELT MS	-	-	2.63	-	-	-	-	-	-	1.6	-	1.0	-	0.3	-	0.2	-	-
VIS VALLEY MS	-	-	3.50	-	0.5	-	-	-	-	2.0	-	1.0	-	0.2	-	0.6	-	1.0
ACADEMY - SAN FRANCISCO	1.0	1.0	5.25	-	-	-	-	0.2	0.2	0.6	-	0.5	-	-	-	-	-	-
ASAWA SCHOOL OF THE ARTS HS	1.0	1.0	-	-	-	-	-	0.4	0.8	0.8	-	0.5	-	-	-	-	-	-
BALBOA HS	1.0	1.0	4.38	-	0.5	-	-	2.4	0.8	1.4	-	0.5	-	-	0.2	0.2	0.9	-
BURTON HS	1.0	1.0	5.25	-	-	0.263	-	2.4	0.2	1.4	-	1.0	-	-	0.2	-	0.9	1.0
DOWNTOWN HS	1.0	1.0	1.75	-	-	-	-	-	0.2	0.4	-	0.6	-	-	-	-	-	-
GALILEO HS	1.0	1.0	4.38	-	0.4	-	-	3.0	0.6	1.4	-	0.5	-	-	-	-	0.5	-
INDEPENDENCE HS	2.0	1.0	0.88	-	-	-	-	-	0.2	0.4	-	0.4	-	-	-	-	-	-
JUNE JORDAN SCHOOL FOR EQUITY HS	1.0	1.0	1.75	-	1.0	-	-	1.0	0.2	0.4	-	0.8	-	-	-	-	-	-
LINCOLN HS	1.0	2.0	5.31	-	1.0	-	-	2.2	1.2	0.8	-	0.5	-	-	-	-	0.9	-
LOWELL HS	1.0	2.0	5.25	-	0.3	-	-	-	0.6	0.4	-	0.5	-	-	-	-	0.9	-
MARSHALL HS	1.0	1.0	4.38	-	-	-	-	1.0	0.2	1.4	-	1.0	-	-	-	1.0	-	1.0
MISSION HS	1.0	1.0	5.25	-	1.0	-	-	2.4	0.2	1.4	-	1.0	-	-	0.2	0.6	0.5	-
O'CONNELL HS	1.0	1.0	3.50	-	-	-	-	1.6	0.2	1.4	-	1.0	-	-	0.2	-	-	1.0
SF INTERNATIONAL HS	1.0	1.0	2.63	-	-	-	-	-	0.2	1.0	-	0.8	-	-	-	-	-	-
WALLENBERG HS	1.0	1.0	3.50	-	-	0.527	-	1.0	0.2	1.4	-	1.0	-	-	-	-	-	-
WASHINGTON HS	1.0	1.0	5.25	-	-	-	-	0.6	1.0	0.8	-	0.5	-	-	-	-	0.9	-
WELLS HS	1.0	1.0	1.75	-	-	-	-	0.9	0.8	0.4	-	0.6	-	-	-	-	-	-
COUNTY SATELLITES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIC CENTER HS	-	-	2.63	-	-	-	-	-	0.2	1.0	-	0.2	-	-	-	-	-	-
COUNTY OPPORTUNITY	1.0	-	0.88	-	-	-	-	0.7	-	0.4	-	0.2	-	-	-	-	-	-
COUNTY COURT SCHOOLS	-	-	-	-	-	-	-	-	-	1.0	-	-	-	-	-	-	-	-
Total	19.0	20.0	115.19	4.5	9.6	12.1	2.0	19.8	8.0	77.0	15.2	73.3	47.4	5.1	2.6	25.2	5.4	9.0

Exhibit 9A
San Francisco Unified School District
FY 2021-22 Recommended Budget
District Operating Funds Summary - Funds 01, 11, 12, 13, 40, 56, 63, 67

Fund	Amount (\$)	% of Total
Unrestricted General Fund (01)	\$589,767,267	50.6%
Restricted General Fund (01)	\$482,006,925	41.4%
Adult Education Fund (11)	\$404,723	0.0%
Early Education Development Fund (12)	\$37,497,326	3.2%
Cafeteria Fund (13)	\$27,959,994	2.4%
Special Reserve Capital Outlay (40)	\$431,204	0.0%
Debt Service Fund (56)	\$0	0.0%
KALW (63)	\$735,988	0.1%
Self-Insurance Fund (67)	\$26,843,728	2.3%
Total	\$1,165,647,155	100%

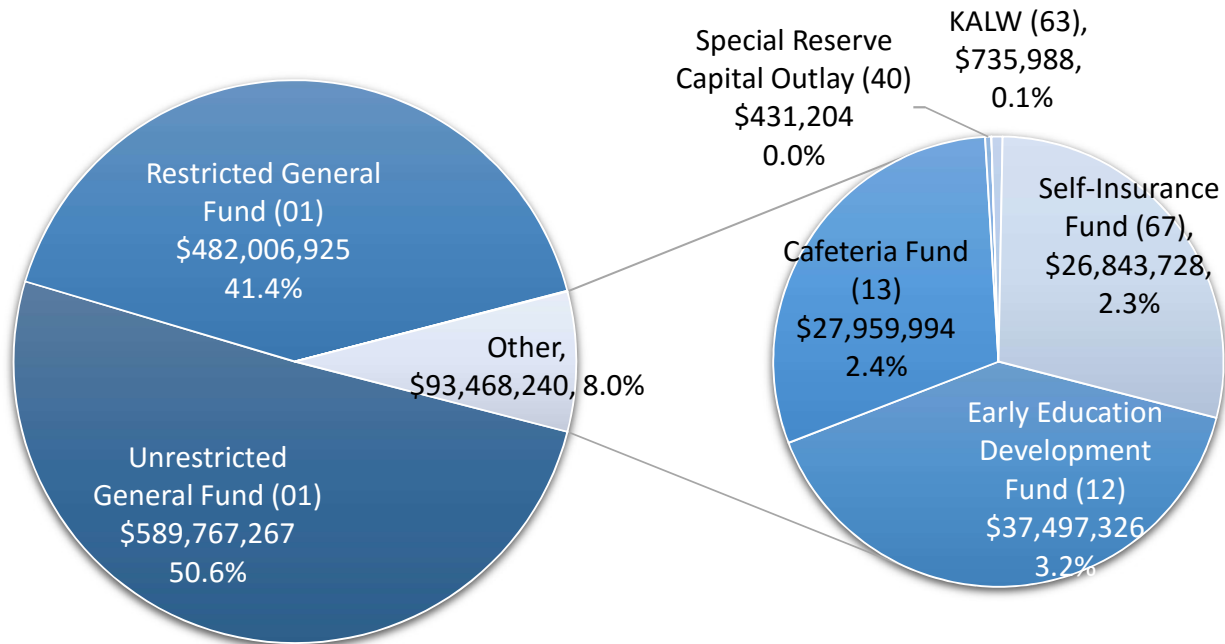


EXHIBIT 9B
San Francisco Unified School District
FY 2021-22 Recommended Budget
District Operating Funds Detail - Funds 01, 12, 13, 40, 63, and 67

	General Fund 01			Fund 11	Fund 12	Fund 13	Fund 40	Fund 63	Fund 67	
	Unrestricted	Restricted	Total General Fund	Adult Education Fund	Child Development Fund (Summary on Exhibit 10)	Cafeteria Fund	Special Reserve Capital Outlay	KALW	Self-Insurance Fund	Total
Beginning Fund Balance	\$ 19,601,039	\$ 35,879,430	\$ 55,480,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,480,469
Revenues	\$ 610,284,515	\$ 495,271,356	\$ 1,105,555,871	\$ 404,723	\$ 37,497,326	\$ 27,959,994	\$ 431,204	\$ 735,988	\$ 26,843,728	\$ 1,199,428,834
Expenditures	\$ 440,661,666	\$ 619,666,316	\$ 1,060,327,983	\$ 404,722	\$ 45,888,744	\$ 31,020,148	\$ 431,204	\$ 735,988	\$ 26,843,728	\$ 1,165,652,517
Support Services/Indirect Support	\$ (8,969,085)	\$ 6,488,677	\$ (2,480,408)	\$ 1	\$ 1,301,199	\$ 1,173,846	\$ -	\$ -	\$ -	\$ (5,362)
Total Expenditures	\$ 431,692,581	\$ 626,154,993	\$ 1,057,847,575	\$ 404,723	\$ 47,189,943	\$ 32,193,994	\$ 431,204	\$ 735,988	\$ 26,843,728	\$ 1,165,647,155
		\$ -	\$ -							
Excess/(Deficit) Revenue Over Exp.	\$ 178,591,933	\$ (130,883,637)	\$ 47,708,295	\$ -	\$ (9,692,617)	\$ (4,234,000)	\$ -	\$ -	\$ -	\$ 33,781,679
Other Financing Sources/(Uses)										
Transfers In (Restricted to Unrestricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Ongoing & Major Maintenance)	\$ (32,659,468)	\$ 32,659,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Unrestricted to Restricted)	\$ (124,000,825)	\$ 124,000,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Interfund)	\$ (1,414,392)	\$ (12,512,225)	\$ (13,926,617)	\$ -	\$ 9,692,617	\$ 4,234,000	\$ -	\$ -	\$ -	\$ -
Transfers Out (To COE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total, Other Financing (Sources)/ Uses	\$ (158,074,685)	\$ 144,148,068	\$ (13,926,617)	\$ -	\$ 9,692,617	\$ 4,234,000	\$ -	\$ -	\$ -	\$ -
Total Exp & Other Financing Sources/(Uses)	\$ 589,767,267	\$ 482,006,925	\$ 1,071,774,191	\$ 404,723	\$ 37,497,326	\$ 27,959,994	\$ 431,204	\$ 735,988	\$ 26,843,728	\$ 1,165,647,155
Ending Fund Balance	\$ 40,118,287	\$ 49,143,861	\$ 89,262,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,262,148

* Includes salary and benefits offsets due to projected vacancies

EXHIBIT 9C
San Francisco Unified School District
FY 2021-22 Recommended Budget
Summary - Deferred Maintenance and Facilities Funds

Fund	Resource	Name	Projected Beginning Fund Balance (7/1/21)	Revenues	Interest	Prior Year Projects Carried Forward	Expenditures By Major Object								Transfers In Transfers Out Contingency			Projected Ending Fund Balance (06/30/22)
							1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Books & Supplies	5000 Services & Other Exp.	6000 Capital Outlay	7000 Other Outgo & Indirect	Total				
01	62300	Prop 39: CA Clean Energy Jobs	\$ 19,769	\$ -	\$ -	\$ (16,656)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 3,113	\$ -
01	81500	Ongoing & Major Maintenance Acct	\$ 5,130,495	\$ -	\$ -		\$ -	\$ (17,414,593)	\$ (8,952,155)	\$ (1,864,450)	\$ (2,695,411)	\$ (3,000)	\$ (976,607)	\$ (31,906,216)	\$ 32,014,711	\$ (5,238,990)		\$ -
05	62300	Prop 39: CA Clean Energy Jobs	\$ 6,447	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 6,447	\$ -
14	6250*	Deferred Maintenance	\$ 2,452,530	\$ -	\$ 28,000	\$ (2,569,757)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,238,990		\$ 5,149,763	\$ -
21	90380	1997 Prop A	\$ 26,653	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 26,753
21	90390	2003 Prop A	\$ 417	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 420
21	90391	2006 Prop A	\$ 1,634,537	\$ -	\$ 25,000	\$ 1,500,000	\$ -	\$ (33,018)	\$ (14,959)	\$ (1,000)	\$ (24,500)	\$ (500)	\$ -	\$ (73,977)				\$ 3,085,560
21	90392	2011 Prop A	\$ 4,263,484	\$ -	\$ 75,000	\$ 2,750,000	\$ -	\$ (762,893)	\$ (355,500)	\$ (5,500)	\$ (158,000)	\$ (500)	\$ -	\$ (1,282,393)				\$ 5,806,091
21	90393	2016 Prop A (General)	\$ 150,003,462	\$ -	\$ 1,000,000	\$ 120,000,000	\$ -	\$ (2,379,232)	\$ (1,094,133)	\$ (24,000)	\$ (615,500)	\$ -	\$ -	\$ (4,112,865)		\$ (14,000,000)		\$ 252,890,597
21	90394	2016 Prop A - (DoT)	\$ 176,242	\$ -	\$ -	\$ 11,000,000	\$ -	\$ (550,292)	\$ (259,077)	\$ -	\$ -	\$ -	\$ -	\$ (809,369)	\$12,000,000			\$ 22,366,873
21	90395	2016 Prop A (SNS)	\$ 76,762	\$ -	\$ -	\$ 3,500,000	\$ -	\$ (61,241)	\$ (28,512)	\$ -	\$ -	\$ -	\$ -	\$ (89,753)	\$2,000,000			\$ 5,487,009
25	00000	Cap Fac Developer Fees	\$ 24,711,821	\$ 5,220,000	\$ 280,000	\$ (13,841,936)	\$ -	\$ (7,049)	\$ (3,225)	\$ -	\$ (5,000)	\$ -	\$ -	\$ (15,274)			\$ 16,354,611	\$ -
25	90361	Developer Fees Lopez ADA	\$ 1,410,892	\$ -	\$ -	\$ (1,668,036)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ (257,145)
25	91030	SOTA Reserve	\$ 7,601,155	\$ -	\$ -	\$ (530,051)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 7,071,105	\$ -
30	77130	LEROY GREENE LPP OPSC	\$ 1,377,290	\$ -	\$ 12,000	\$ (1,060,850)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 328,440	\$ -
35	77101	State Sch Bldg (SFP for Modernization)	\$ 1,615,284	\$ -	\$ 11,000	\$ (66,445)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,559,839	\$ -
35	77102	State Sch Bldg (SFP for 2006 Bond Matching)	\$ 23,018	\$ -	\$ 200	\$ 23,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 46,236
35	77103	State Sch Bldg (SFP for 2011 Bond Matching)	\$ 6,549,465	\$ -	\$ 15,000	\$ 6,549,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 13,113,930
35	77135	State Sch Bldg (SFP for 2003 Bond Matching)	\$ 29,823	\$ -	\$ 300	\$ 29,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 59,946
40	93640	Redevelopment Agency	\$ 9,538,440	\$ 2,600,000	\$ -	\$ (11,456,318)	\$ -	\$ (212,869)	\$ (103,335)	\$ (2,150)	\$ (112,850)	\$ -	\$ -	\$ (431,204)			\$ 250,918	\$ -
49	90360	School Safety Tax	\$ (561,817)	\$ -	\$ -	\$ (115,238)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 677,055			\$ -
49	90361	School Safety Tax Lopez ADA	\$ 2,323,064	\$ -	\$ 20,000	\$ (825,085)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,517,978	\$ -
49	90362	2010 School Safety Tax	\$ 1,092,221	\$ 7,462,500	\$ 37,500	\$ (3,453,471)	\$ -	\$ (3,168,834)	\$ (1,585,865)	\$ (10,000)	\$ (1,104,442)	\$ (169,000)	\$ -	\$ (6,038,141)		\$ 677,055		\$ (222,336)
Subtotal			\$ 219,501,452	\$ 15,282,500	\$ 1,504,103	\$ 109,748,464	\$ -	\$ (24,590,021)	\$ (12,396,761)	\$ (1,907,100)	\$ (4,715,703)	\$ (173,000)	\$ (976,607)	\$ (44,759,192)	\$ 51,930,756	\$ (18,561,935)	\$ 32,242,214	\$ 302,403,934

EXHIBIT 10
San Francisco Unified School District
FY 2021-22 Recommended Budget
Summary - Early Education Department (Fund 12)

	Resource	Revenue	Expenditures By Major Object								Excess Revenue / (Deficiency)
			1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER OPER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT CHARGES	Total	
Core Programs											
Tuition Based	00000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Federal Child Care Center Grant	50250	\$ 13,000,000	\$ 6,310,769	\$ 3,982,807	\$ 4,757,760	\$ 172,300	\$ 493,815	\$ -	\$ 466,134	\$ 16,183,585	\$ (3,183,585)
State Child Care Center Grant	61050	\$ 16,000,000	\$ 5,752,338	\$ 9,061,828	\$ 6,308,959	\$ 48,200	\$ -	\$ -	\$ 669,858	\$ 21,841,183	\$ (5,841,183)
Parent Fees - CCTR	90150	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Parent Fees - CSPP	90155	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 730,000
DCYF: Early Education MTSS	90201	\$ 1,916,382	\$ 428,550	\$ 963,590	\$ 580,297	\$ -	\$ -	\$ -	\$ -	\$ 1,972,437	\$ (56,055)
DCYF: Subsidized Tuition	90201	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Subtotal Core Programs		\$ 38,596,382	\$ 12,491,657	\$ 14,008,225	\$ 11,647,016	\$ 220,500	\$ 493,815	\$ -	\$ 1,135,992	\$ 39,997,205	\$ (1,400,823)
Categorical Funded Programs											
Title I	30100	\$ 2,361,843	\$ 1,348,928	\$ 262,836	\$ 675,838	\$ 2,461	\$ -	\$ -	\$ 71,780	\$ 2,361,843	\$ (0)
First 5 - PreSchool For All	90180	\$ 3,051,975	\$ 1,319,751	\$ 506,561	\$ 750,235	\$ 368,300	\$ 23,375	\$ -	\$ 93,427	\$ 3,061,649	\$ (9,674)
NOFA 609 Award	90185	\$ 1,151,390	\$ 607,188	\$ 208,794	\$ 335,408	\$ -	\$ -	\$ -	\$ -	\$ 1,151,390	\$ -
QRIS	90187	\$ 208,361	\$ 151,766	\$ -	\$ 56,595	\$ -	\$ -	\$ -	\$ -	\$ 208,361	\$ -
Miriam & Peter Haas	90645	\$ 175,600	\$ 96,786	\$ -	\$ 41,935	\$ -	\$ -	\$ -	\$ -	\$ 138,721	\$ 36,879
Evelyn & Walter Haas	90652	\$ 230,000	\$ 92,341	\$ 109,988	\$ 68,446	\$ -	\$ -	\$ -	\$ -	\$ 270,775	\$ (40,775)
Subtotal Categorical Funded Programs		\$ 7,179,169	\$ 3,616,760	\$ 1,088,179	\$ 1,928,456	\$ 370,761	\$ 23,375	\$ -	\$ 165,207	\$ 7,192,738	\$ (13,569)
Contribution from District Unrestricted General Fund	00000	\$ 1,414,392									\$ 1,414,392
Total Contributions											\$ 1,414,392
Total - Revenue and Expenditures		\$ 47,189,943	\$ 16,108,417	\$ 15,096,404	\$ 13,575,472	\$ 591,261	\$ 517,190	\$ -	\$ 1,301,199	\$ 47,189,943	\$ (0)

Exhibit 11
San Francisco County Office of Education
FY 2021-22 Recommended Budget
Summary - Combined COE General Fund

FY 2020-21	Unrestricted General Fund						Special Education				Other County Budgets	Total - County Office of Education
	Unrestricted 00000	CAL-SAFE (Pregnant Minors) 00000	County Court Schools 02410	County Community Schools 02420	Special Education Transportation, SD/OI 07240	Total County Unrestricted General Fund	Special Education IDEA, Part B 33100	Special Education State 6500X	Special Education IDEA & State (various)	Total Special Education	Other County Resources (various)	
REVENUE												
County Operations Grant, incl EPA	\$ 5,931,621					\$ 5,931,621						\$ 5,931,621
Supplemental Grant	\$ 243,151					\$ 243,151						\$ 243,151
Concentration Grant	\$ 121,576					\$ 121,576						\$ 121,576
Add-Ons: H/S Transportation	\$ 4,405,904					\$ 4,405,904						\$ 4,405,904
Total LCFF Entitlement	\$ 10,702,252	\$ -	\$ -	\$ -	\$ -	\$ 10,702,252				\$ -		\$ 10,702,252
LCFF Revenue Transfers from District	\$ -					\$ -						\$ -
Federal	\$ -					\$ -					\$ 4,539,813	\$ 4,539,813
State Revenues	\$ 70,000				\$ -	\$ 70,000					\$ 1,250,619	\$ 1,320,619
Other Local/District Contribution	\$ -					\$ -						\$ -
Total Revenue	\$ 10,772,252	\$ -	\$ -	\$ -	\$ -	\$ 10,772,252	\$ -	\$ -	\$ -	\$ -	\$ 5,790,432	\$ 16,562,684
EXPENDITURE												
Expenditures	\$ 2,530,076	\$ 968,150	\$ 1,345,929	\$ 1,754,313	\$ 5,103,657	\$ 11,702,125					\$ 5,724,479	\$ 17,426,604
Anticipated Salary Savings						\$ -					\$ -	\$ -
Indirect Costs	\$ (7,736)					\$ (7,736)					\$ 7,736	\$ -
Total Expenditures	\$ 2,522,340	\$ 968,150	\$ 1,345,929	\$ 1,754,313	\$ 5,103,657	\$ 11,694,389	\$ -	\$ -	\$ -	\$ -	\$ 5,732,215	\$ 17,426,604
Surplus (Deficit)	\$ 8,249,912	\$ (968,150)	\$ (1,345,929)	\$ (1,754,313)	\$ (5,103,657)	\$ (922,137)					\$ 58,217	\$ (863,920)
CONTRIBUTIONS												
District UGF					\$ -	\$ -						\$ -
COE UGF	\$ (8,082,429)	\$ 968,150	\$ 1,345,929	\$ 1,754,313	\$ 4,014,037	\$ -						\$ -
Sp Ed IDEA to CEIS	\$ -					\$ -						\$ -
Total Contribution	\$ (8,082,429)	\$ 968,150	\$ 1,345,929	\$ 1,754,313	\$ 4,014,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Rev over Exp	\$ 167,483	\$ -	\$ -	\$ -	\$ (1,089,620)	\$ (922,137)					\$ 58,217	\$ (863,920)
Beginning Fund Balance a/o 07/01/2021 (Unaudited)	\$ 2,820,656	\$ -	\$ -	\$ -	\$ -	\$ 2,820,656						\$ 2,820,656
Proj. Ending Fund Balance a/o 06/30/2022	\$ 2,988,139	\$ -	\$ -	\$ -	\$ (1,089,620)	\$ 1,898,519					\$ 58,217	\$ 1,956,736
Designated Fund Balance for Economic Uncertainties (2%)						\$ 570,517						\$ 570,517
Undesignated Fund Balance						\$ 1,328,001						\$ 1,386,219

EXHIBIT 13
San Francisco Unified School District/ COE
FY 2021-22 Recommended Budget
Summary - Student Transportation

	Resource	Revenue	Expenditures By Major Object							Excess Revenue / (Deficiency)
			1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER OPER EXP	7000 OTHER OUTGO & INDIRECT CHARGES	Total	
General Ed H/S Transportation										
District Contribution	00000	\$ 1,186,252	\$ -	\$ 121,810	\$ 57,730	\$ -	\$ 20,052	\$ -	\$ 199,592	\$ 986,660
General Ed Home to School	07230	\$ -	\$ -	\$ 639,400	\$ 319,870	\$ 12,390	\$ 15,000	\$ -	\$ 986,660	\$ (986,660)
DCYF	90556	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ 325,000	\$ -
ESSER II	32120	\$ 3,829,042	\$ -	\$ -	\$ -	\$ -	\$ 3,829,042	\$ -	\$ 3,829,042	\$ -
Subtotal		\$ 5,340,294	\$ -	\$ 761,210	\$ 377,600	\$ 12,390	\$ 4,189,094	\$ -	\$ 5,340,294	\$ (0)
Special Ed Transportation										
District Contribution	00000	\$ 5,103,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,103,657
Special Ed Home to School	07230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed OD/OI	07240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,103,657	\$ -	\$ 5,103,657	\$ (5,103,657)
ESSER II	32120	\$ 17,719,595	\$ -	\$ -	\$ -	\$ -	\$ 17,719,595	\$ -	\$ 17,719,595	\$ -
Subtotal		\$ 22,823,252	\$ -	\$ -	\$ -	\$ -	\$ 22,823,252	\$ -	\$ 22,823,252	\$ -
Total - Revenue and Expenditures		\$ 28,163,546	\$ -	\$ 761,210	\$ 377,600	\$ 12,390	\$ 27,012,346	\$ -	\$ 28,163,546	\$ (0)