

CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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Policy Analysis Report

To: Supervisor Hillary Ronen
From: Budget and Legislative Analyst's Office
Re: San Francisco Unified School District Central
Administrative Expenditures and Staffing Analysis
Date: January 10, 2023



Summary of Requested Action

Your office requested that the Budget and Legislative Analyst conduct an independent analysis of staffing and resource allocations to the central administrative functions at the San Francisco Unified School District (SFUSD), and to compare staffing and resource allocations to comparable school districts in California.

For further information about this report, contact Fred Brousseau, Director of Policy Analysis, at the Budget and Legislative Analyst's Office.

Executive Summary

- We compared expenditures and staffing for Central Administration functions at San Francisco Unified School District (SFUSD) with 12 other similar California school districts. We found that SFUSD spends more and has allocated more staff to these functions than the comparison districts.
- SFUSD expended \$245.5 million and allocated 1,294.1 filled full-time equivalent positions (FTEs) on its Central Administration functions in FY 2020-21. These expenditures amount to 25 percent of the District's \$977.9 million general operating budget for that year (in the General Fund and special revenue funds). SFUSD's expenditure level of 25 percent was higher than the median 18 percent of general operating budget spent on Central Administration functions by twelve comparator districts. Expenditure data was obtained from the California Department of Education to whom all districts report their expenditures using standardized categories.
- The 1,294.1 filled FTEs allocated to Central Administrative functions at SFUSD in FY 2020-21 amounted to 16 percent of its 7,956 total filled FTEs. This allocation equates to 220.4 FTEs for every 10,000 students in the District, well above the median of 138.4 filled FTEs for every 10,000 students for five peer districts that provided their position

detail information. For these other districts, Central Administration FTEs amounted to 16 percent of total FTEs, or equal to SFUSD's 16 percent.

- As shown in Exhibit A, SFUSD's \$245.5 million expended on Central Administration functions in FY 2020-21 is nearly twice the \$134.4 million median amount expended in the comparison districts. SFUSD's expenditures amount to 25 percent of the District's total operating spending for that year compared to 18 percent for median peer district spending.
- At \$104.5 million, **Instructional Supervision and Administration** is SFUSD's largest Central Administration function spending category, as well as the category that most significantly exceeds the \$27.5 million median spending level reported by peer school districts for FY 2020-21. Instructional Supervision and Administration functions are provided District-wide and include activities such as assisting instructional staff in planning, developing, and evaluating instruction, curriculum development, professional development, and instructional planning and evaluation. Instructional Supervision and Administration is one of several subfunctions of Instruction-Related Services, which is a category of activities defined by the California Department of Education. (We excluded other Instruction-Related Services subfunctions dedicated to individual school sites such as Instructional Library, Media, and Technology, and School Administration [school-site principals and other site-based administrators] because we do not consider these functions to be Central Administrative functions.)
- SFUSD was also well over median spending compared to peer districts for **Board and Superintendent** and **Centralized Data Processing** expenditures. The District exceeded the median in all other Central Administration functions, but not by the same magnitude as the above mentioned functions, as shown in Exhibit A.

Expenditure comparison peer districts

1. Fresno Unified School District
2. Long Beach Unified School District
3. Elk Grove Unified School District
4. San Bernardino City Unified School District
5. Corona-Norco Unified School District
6. Oakland Unified School District
7. Santa Ana Unified School District
8. Sacramento City Unified School District
9. Clovis Unified School District
10. Garden Grove Unified School District
11. West Contra Costa Unified School District
12. San Jose Unified School District

**Exhibit A: Central Administrative Spending by Function, SFUSD and Peer Districts,
FY 2020-21**

Function	Total Operating Spending		
	SFUSD	Peer Median	Over/(Under)
Instructional Supervision and Administration	\$104,504,179	\$27,516,021	\$76,988,158
Board and Superintendent	17,346,492	3,699,605	13,646,887
Centralized Data Processing	25,929,715	8,848,226	17,081,489
All Other General Administration	23,467,105	20,545,769	2,921,336
Plant Maintenance and Operations	65,911,647	58,295,539	7,616,108
Facilities Acquisition and Construction / Rents and Leases	8,324,654	4,537,923	3,786,731
Total Central Administrative	\$245,483,791	134,390,762	\$111,093,030
All Operating Expenditures	\$977,837,918	\$675,096,969	\$302,740,949
Central Administrative Spending as a Percent of Total Operating Spending	25%	18%	7%

Source: California Department of Education Standardized Account Code Structure data.

Note: Operating Expenditures include expenditures in the General Fund and special revenue funds.

- To normalize our expenditure comparisons, we calculated expenditures for SFUSD and the peer districts relative to numbers of students and school sites. The results for spending per student are shown in Exhibit B. As can be seen, SFUSD's spending per student for Central Administrative functions was \$4,182 in FY 2020-21 compared to \$2,853 for the peer districts' median.

Exhibit B: Central Administrative Spending Per Student, FY 2020-21

	Spending Per Student		
	SFUSD	Peer Median	Over/(Under)
Instructional Supervision and Administration	\$1,780	\$611	\$1,169
Board and Superintendent	295	78	217
Centralized Data Processing	442	171	271
All Other General Administration	400	429	(29)
Plant Maintenance and Operations	1,123	1,240	(117)
Facilities Acquisition and Construction / Rents & Leases	142	91	51
Total	\$4,182	\$2,853	\$1,329

Source: California Department of Education Standardized Account Code Structure data.

Note: The per student value is calculated using districts' census day enrollment (CDE), which is measured by counting the number of students enrolled in school on the first Wednesday in October. SFUSD's CDE was 58,705 for FY 2020-21.

- Per student, SFUSD spent more than the comparison districts on some **General Administrative** functions including the administrative and policy roles of the Board and Superintendent and centralized data processing. The District spent slightly less on All Other General Administrative functions such as: finance; payroll; accounting; personnel and human resources; purchasing; and warehousing and distribution. It also spent less per student on **Plant Services** (physical site services including grounds, building, and equipment maintenance and repair, security services, and capital projects).
- In addition to analyzing Central Administrative functions, we also evaluated SFUSD's overall Operating Expenditures compared to the peer districts. This analysis found that in addition to spending more on Central Administrative functions than peer districts, SFUSD spends more on non-Central Administrative functions (Instruction, some Instruction-Related Services, Pupil Services, Ancillary Services, and Enterprise) both overall and per student. Overall, SFUSD's total Operating Expenditures were 45 percent more than the median of the peer comparison districts in FY 2020-21. However, the variance between SFUSD and the peer districts was greater for Central Administrative functions, for which the District spent 83 percent more than the other districts, as compared to the variance for non-Central Administrative functions, for which SFUSD spent 32 percent more than the median of the other districts.
- This analysis also showed that the percentage variance in spending between District expenditures and those of the peer districts was greater for Central Administrative functions than for non-Central Administrative functions when measured per student. Measured per school site, SFUSD spent a slightly higher amount per school site on Central Administrative functions but less on non-Central Administrative functions and overall Operating Expenditures per school site. This difference is because SFUSD has more schools than the median number of schools of the peer districts and fewer students per school.
- Staffing per student showed similar patterns as the expenditure comparisons. The results of our comparative staffing analysis show that SFUSD, with 220.4 filled Central Administration FTEs for every 10,000 students, has 59 percent more Central Administrative staffing than the median of the five peer districts. When comparing filled Central Administration FTEs as a percentage of total filled FTEs, SFUSD at 16 percent is equal to the peer district median of 16 percent. A summary of these staffing comparisons is presented in Exhibit C.

**Exhibit C: Comparison of SFUSD and Peer District Central Administration
Filled FTEs, FY 2020-21**

District ^a	Central Admin FTEs Total	Central Admin FTEs per 10,000 Pupils	Central Admin FTEs as Pct. Of Total FTEs
Fresno Unified	1,339.2	184.9	16%
Long Beach Unified	1,388.6	199.2	19%
Elk Grove Unified ^b	443.2	69.3	-
Corona-Norco Unified	630.3	122.8	15%
Oakland Unified	674.3	138.4	14%
Median	674.3	138.4	16%
SFUSD	1,294.1	220.4	16%

Source: FY 2020-21 position control reports provided by SFUSD, Fresno Unified, Long Beach Unified, Elk Grove Unified, Corona-Norco Unified, and Oakland Unified.

Note: SFUSD's Central Administration FTE total excludes student interns, but the total number of FTEs used to calculate the percentage of Central Administration FTEs includes the interns. Per pupil calculations are based on each district's 2020-2021 census day enrollment (SFUSD's was 58,705). This data excludes positions that SFUSD classifies as relating to special education or other functions that would typically be County Office of Education functions that are performed by District staff.

a: All districts' position data excludes vacancies, including when calculating total FTEs for the purpose of calculating the percentage of Central Administration FTEs out of total FTEs. For SFUSD, there are 7,956 total FTEs excluding vacant positions. However, analysis of the existing vacancy data leads us to believe that the inclusion of vacancies would have little to no effect on the conclusions in this report. For example, including vacancies, SFUSD's Central Administration FTEs per 10,000 pupils is still higher than the other districts' Central Administration FTEs per 10,000 pupils, with or without vacancies. (See Appendix II for more information.)

b: As of October 20, 2022, the total number of FTEs at Elk Grove Unified was not available, so the percentage of Central Administration FTEs out of total FTEs at Elk Grove Unified is not available.

- SFUSD has approximately 19 and 11 percent more Central Administration FTEs per 10,000 students than Fresno Unified and Long Beach Unified, respectively, which are the comparison districts with the next-highest numbers of FTEs per student, and has 59 percent more Central Administration FTEs per 10,000 students than the median for all comparison districts. The high levels of Central Administration staffing are driven primarily by its high number of FTEs in Instructional Supervision and Administration compared to the other districts though it is also higher in its Board and Superintendent and Centralized Data Processing functions.

Staffing comparison peer districts

1. Fresno Unified School District
2. Long Beach Unified School District
3. Elk Grove Unified School District
4. Corona-Norco Unified School District
5. Oakland Unified School District

- SFUSD has a lower number of Plant Services FTEs per 10,000 students and per school site, as detailed in this report, compared to the medians for the peer districts.
- In some cases, higher levels of investment in particular areas may be the result of specific policy choices on the part of the District. For example, SFUSD has a robust curriculum development function to create its own school curriculum, while the peer districts in our analysis may use pre-developed curriculum. In addition, SFUSD may receive additional resources from federal, state, and local sources that allow it to increase its investment in Instructional Supervision and Administration compared to the comparator districts. However, even excluding restricted resources, the District's allocation of unrestricted general fund resources to Instructional Supervision and Administration is still substantially more than the median amount allocated to this function by the comparison districts from their restricted and unrestricted funds combined. Restricted funds used for Instructional Supervision and Administration may have flexibility to be used for other purposes if the District wishes to consider other allocations of its resources.

Policy Options

The Board of Supervisors should:

1. Share the results of this analysis with SFUSD and the public through forums including a public hearing for additional discussion and analysis as part of an assessment of policy choices and funding decisions, and request that SFUSD provide additional information and context as appropriate, in order to inform SFUSD's policy and budgetary decisions.
2. Request that SFUSD report back to the Board of Supervisors in six months on its assessment of the results of this analysis and any resulting changes in resource allocations.

<p><i>Project Staff: Fred Brousseau, Linden Bairey, and Anna Garfink.</i></p>

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1. Overview of San Francisco Unified School District

Background

The San Francisco Unified School District (“SFUSD” or the “District”) is the public school district in San Francisco that provides public education to students in grades pre-kindergarten to 12. SFUSD also administers the San Francisco County Office of Education, which is responsible for oversight functions and specific county-provided programming within SFUSD and is the chartering entity with oversight responsibility for the City’s charter schools. SFUSD is governed by a Board of Education of seven members who are elected at large to serve four-year terms. The Board of Education is responsible for establishing educational goals and standards, approving curriculum, adopting the District’s budget, appointing District personnel, and approving purchases, contracts, capital projects, and other items. The Board of Education appoints a superintendent of schools to manage the day-to-day administration and operations of the District.

District Funding and Budgeting

School districts in California receive funding from an array of state, federal, and local funding sources. California allocates funding for K-12 education according to the Local Control Funding Formula (“LCFF”), which distributes education funding to school districts, county offices of education, and charter schools according to a complex formula that incorporates grade span, average daily attendance, unduplicated percentages of disadvantaged pupils, and other components. SFUSD also receives revenue from federal sources (primarily Every Student Succeeds Act funding), other state sources (primarily the After School Education and Safety fund, lottery funding, and special education funding), and local sources (described in more detail following Exhibit 1). Exhibit 1 below summarizes SFUSD’s governmental funds revenues in FY 2020-21, as reported in the District’s FY 2020-21 Annual Audit Report. Exhibit 2 following Exhibit 1 summarizes SFUSD’s historical revenue in all governmental funds from FY 2016-17 through FY 2020-21.

Exhibit 1: SFUSD Governmental Funds Revenues, FY 2020-21

	General Fund ^a	Total Governmental Funds ^b
Local Control Funding Formula	\$531,948,014	\$578,726,564
Local sources	271,242,940	471,454,976
Other state sources	114,800,591	156,073,679
Federal sources	70,800,944	112,656,375
Total revenue	\$988,792,489	\$1,318,911,594

Source: SFUSD Annual Audit Report, *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds, year ended June 30, 2021* (page 21).

a: SFUSD's General Fund is its chief operating fund and accounts for the ordinary operations of the District.

b: Governmental funds include the District's General Fund, the County School Service Special Revenue Fund (which accounts for resources that would otherwise be managed by a county office of education), special revenue funds, capital projects funds, debt service funds, and proprietary funds.

Exhibit 2: SFUSD Governmental Funds Revenues, FY 2016-17 to FY 2020-21

	Governmental Funds ^a				
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
LCFF	\$498,465,536	\$511,899,054	\$568,455,642	\$581,166,054	\$578,726,564
Local sources	424,465,082	399,383,774	468,681,773	466,782,960	471,454,976
Other state sources	126,106,133	140,441,672	163,562,871	170,471,760	156,073,679
Federal sources	70,486,823	66,502,732	64,225,218	64,010,750	112,656,375
Total Revenue	\$1,119,523,574	\$1,118,227,232	\$1,264,925,504	\$1,282,431,524	\$1,318,911,594

Source: SFUSD Annual Audit Reports, *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds, year ended June 30, 2017 (page 21), June 30, 2018 (page 21), June 30, 2019 (page 21), June 30, 2020 (page 21), and June 30, 2021 (page 21)*.

a: Governmental funds include the District's General Fund, the County School Service Special Revenue Fund (which accounts for resources that would otherwise be managed by a county office of education), special revenue funds, capital projects funds, debt service funds, and proprietary funds.

As shown in Exhibit 1 and Exhibit 2 above, after LCFF, local funding sources are consistently the most significant source of SFUSD revenue. These local funding sources distinguish SFUSD from other school districts in California, which do not receive these local funding sources (but may receive revenues from their own local funding sources). SFUSD's primary local funding sources are described briefly below.

- The Quality Teacher and Education Act ("QTEA") is a parcel tax that was passed by San Francisco voters in 2008. QTEA commits more than \$40 million annually to the District for 20 years, through FY 2028-29, to fund recruitment and retention of teachers, innovation in instructional strategies, accountability, and technology infrastructure. QTEA funding

- primarily supports SFUSD teacher salaries. According to the District's FY 2020-21 Annual Audit Report, SFUSD received nearly \$45 million of QTEA funding in FY 2020-21.
- The Public Education and Enrichment Fund ("PEEF") is a fund that was approved by San Francisco voters in 2004 and re-established in 2014. The City and County of San Francisco is required to annually appropriate monies to the fund according to levels established in City Charter Section 16.123-2. SFUSD receives two-thirds of the annual PEEF allocation and the City's Department of Early Care and Education receives the remaining one-third. SFUSD's PEEF funding supports sports, libraries, arts and music, and school programs including wellness centers, student support professionals, translation services, and peer resources. According to the District's FY 2020-21 Annual Audit Report, SFUSD received more than \$71 million of PEEF funding in FY 2020-21.
 - The Living Wage for Educators Act ("LWEA") is a parcel tax that was passed by San Francisco voters in 2018 and replaced in 2020 by the Fair Wages for Educators Act ("FWEA"). Both parcel taxes fund targeted increases to teacher salaries and professional development. However, following the passage of the Living Wage for Educators Act, a lawsuit challenging the initiative was filed and funds were withheld from SFUSD pending the outcome of the lawsuit. SFUSD drew from its rainy day reserve funds to invest in higher teacher salaries while the lawsuit was pending, and the City also provided interim funding to the District. According to the District's budget book, SFUSD withdrew \$34 million in rainy day reserves and the City provided \$6 million to support higher educator salaries in FY 2020-21 in lieu of the LWEA. In November of 2021, the lawsuit challenging the LWEA failed, and SFUSD will receive this funding going forward.

SFUSD's budget is adopted annually by the Board of Education, in accordance with the provisions in Section 42127 of the California Education Code.

Role of the County Office of Education

In California, county offices of education are responsible for the oversight and monitoring of school districts within county jurisdictions. (For example, the Alameda County Office of Education oversees the 18 school districts within Alameda County, including the Oakland Unified School District, the Berkeley Unified School District, and the Fremont Unified School District.) County offices of education are typically managed by a county superintendent of schools and an elected county board of education. Under California Education Code Section 1240, the county superintendent of schools supervises the schools of that county, is responsible for the fiscal oversight of school districts in the county, enforces the course of study, and conducts site visits to schools. County offices of education are also responsible for providing direct services to students enrolled in special programs like some special education programs, community schools, and juvenile court schools.

Most county offices of education have multiple school districts within their jurisdictions. However, San Francisco County has a single district: SFUSD. As a result, SFUSD also functions as the San

Francisco County Office of Education, the SFUSD Board of Education functions as the County Board of Education, and the SFUSD Superintendent functions as the County Superintendent of Schools.

For financial reporting and control purposes, SFUSD maintains a separate budget for the San Francisco County Office of Education in a single, separate fund (Fund 05).¹ Fund 05 records County Office of Education revenues (including Local Control Funding Formula revenue from the state) and County Office of Education expenditures. Expenditures that are joint or shared between SFUSD and the San Francisco County Office of Education are allocated proportionally between SFUSD funds and the County Office of Education fund. For example, the salary and benefits costs of the SFUSD Superintendent position, who serves as both the SFUSD Superintendent and the County Office of Education Superintendent, are paid in part from SFUSD's General Fund (Fund 01) and in part from the San Francisco County Office of Education Fund (Fund 05).

To identify and compare SFUSD's administrative budget and staffing levels with other districts, we removed SFUSD's costs for operating the San Francisco County Office of Education because none of our comparison districts also operate the county office of education in their jurisdictions.² Removing the San Francisco County Office of Education Fund (Fund 05) had the effect of reducing some costs and positions associated with administration at SFUSD for comparison with other districts.

2. SFUSD FY 2020-21 Expenditures

Standardized Account Code Structure

California Education Code Section 41010 requires that school districts in California follow the definitions, instructions, and procedures in the California School Accounting Manual ("CSAM") for the management of their financial resources. The manual establishes policies and procedures related to the basis of accounting, revenue and expenditure recognition, fund types, types of transactions, methods of posting transactions, documentation required to substantiate transactions, and year-end closing processes. The CSAM also establishes the chart of accounts that corresponds to an account string that contains seven numerically coded fields known as the standardized account code structure ("SACS"). For each field, the manual defines a set of accounts so that transactions can be grouped according to the classification of the field. Each school district in California, including SFUSD, is required to adhere to the standardized structure and the definitions established in the manual.

¹ In SFUSD's Annual Audit Reports, San Francisco County Office of Education revenues and expenditures are recorded under the "County School Service Special Revenue Fund."

² There are six other counties in California that contain a single school district that is also the county office of education: Alpine, Amador, Del Norte, Mariposa, Plumas, and Sierra.

The most relevant SACS account code types for the purposes of this analysis are summarized in Exhibit 3 below. Detailed definitions of SACS funds, functions, and objects used by SFUSD and all other school districts in California are provided in Appendix I.

Exhibit 3: SACS Account Code Types

Type	Definition
Fund	The fund field identifies the fund that is receiving the revenue, paying the expenditure, or is otherwise affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts that record cash and other financial resources and related liabilities. Examples include the general fund, child development fund, and cafeteria special revenue fund.
Function (Activity)	The function field identifies the activities or services performed or describes the activity for which a service or material is acquired. Examples include instruction, school administration, pupil transportation, and general administration.
Object	The object field classifies expenditures by type of commodity or service. Examples include salaries, employee benefits, or books and supplies.

Source: California School Accounting Manual

Because all school districts in California must report their expenditures to the California Department of Education using the standardized account code structure, we were able to collect and compare expenditure information for SFUSD and our comparison districts by fund, function, and object consistently as reported to the California Department of Education.

SFUSD Expenditures

Exhibit 4 below shows SFUSD expenditures in FY 2020-21 across all funds, including the County Office of Education, by function.

Exhibit 4: SFUSD All Funds Expenditures by Function, FY 2020-21

	Fund (\$)							
	General Fund (01)	Student Activities (08)	Special Revenue (09-20)	Capital Projects (21-50)	Debt Service (51-56)	Proprietary (61-70)	Office of Education (05)	Total
Instruction	\$500,375,862		\$25,609,725				\$51,609,668	\$577,595,255
Instruction-reltd. svcs	165,517,024		13,779,716				14,372,516	193,669,256
Pupil svcs.	73,378,566		26,449,786				32,601,122	132,429,474
Ancillary svcs.	2,078,511	1,089,910						3,168,421
Enterprise	24,396				17,798,475			17,822,871
General admin.	64,801,351		1,941,960				2,483,693	69,227,004
Plant svcs.	72,201,732		2,034,568	179,533,885			792,449	254,562,634
Other outgo	29,644,719			2,976,770	163,963,973			196,585,462
Total	\$908,022,161	\$1,089,910	\$69,815,756	\$182,510,654	\$163,963,973	\$17,798,475	\$101,859,447	\$1,445,060,376

Source: California Department of Education Standardized Account Code Structure data.

Note: This exhibit displays expenditures only and excludes other financing uses (typically authorized transfers between funds).

As shown in Exhibit 4 above, SFUSD spent \$908 million in its General Fund in FY 2020-21, followed by \$183 million in Capital Projects funds, \$164 million in Debt Service funds, and \$102 million in the San Francisco County Office of Education fund. The categories of funds and functions are defined in Appendix I.

3. Comparative Analysis of Central Administrative Functions

For this project, we conducted a comparative analysis of resources allocated to SFUSD's Central Administrative functions, defined below, compared to comparable peer districts. To do this analysis, we first identified a set of peer school districts and, second, defined what we consider to be "Central Administrative" functions within the definitions of the function categories using the standardized account code structure in the California School Accounting Manual.

Peer Districts

To select the appropriate peer school districts for comparison, we examined school districts in California by student population and demographics. First, we identified districts that were within approximately 25 percent of SFUSD's census day enrollment³ student count (which in FY 2020-21

³ Census day enrollment (CDE) is measured by counting the number of students enrolled in school on the first Wednesday in October.

was 58,705 students). Then, we considered student demographic data to ensure that the selected districts had similar student racial/ethnic demographics. We looked at the districts' ethnic diversity index, their percentages of English language learners, and the percentages of each student racial/ethnic demographic group. This evaluation yielded 10 peer districts. In addition, we selected two additional Bay Area school districts due to their physical proximity to SFUSD for a total of the following 12 peer districts:

1. Fresno Unified School District
2. Long Beach Unified School District
3. Elk Grove Unified School District
4. San Bernardino City Unified School District
5. Corona-Norco Unified School District
6. Oakland Unified School District
7. Santa Ana Unified School District
8. Sacramento City Unified School District
9. Clovis Unified School District
10. Garden Grove Unified School District
11. West Contra Costa Unified School District
12. San Jose Unified School District

Detailed data for the peer districts selected for this analysis are provided in Appendix III.

Central Administrative Functions

As mentioned above, California Education Code Section 41010 requires that school districts in California follow the definitions, instructions, and procedures in the California School Accounting Manual (CSAM), which is the document that establishes the definitions of funds and functions listed above. To account for variation among school districts in organizational structure and naming, we identified the CSAM functions most appropriate to be considered Central Administrative functions which could then be applied consistently across school districts. We chose this analytical approach because the CSAM allows our methodology to be replicated for each comparison school district, since each school district follows the uniform CSAM accounting procedures.

The functions we determined to include in our analysis are summarized in Exhibit 5 below. Appendix II contains a more in-depth discussion of our methodology.

**Exhibit 5: Central Administrative Functions and Definitions
for Comparison with Other Districts**

Function	SACS Code	Definition
Instructional Supervision and Administration	2100-2200	Spending on activities to assist instructional staff in planning, developing, and evaluating instruction, including curriculum development and staff professional development and training.
General Administration	7000-7999	Agency-wide administrative activities, including: the administrative and policy roles of the Board and Superintendent; staff relations and negotiations; public information; financial auditing; budgeting; accounts payable and receivable; payroll; accounting; personnel and human resources; staff development; planning, research, and development; purchasing; warehousing and distribution; printing, publishing, and duplicating; and data processing, computer facility management, and systems development.
Plant Services	8000-8999	Services that include activities that keep a district's physical locations open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in working condition and satisfactory repair; activities concerned with capital projects such as acquiring land and buildings, remodeling or constructing buildings, and improving sites; and activities to acquire facilities through operating leases or rentals.

Source: California School Accounting Manual.

General and Special Revenue Funds

In addition to identifying the functions we considered to be Central Administrative functions, we also identified the funds that were appropriate to include in this analysis. For the purposes of this analysis we focused on school districts' general funds (Fund 01) and special revenue funds (Funds 09-20). To ensure we were making the most appropriate comparisons, we excluded SFUSD's fund for the County Office of Education, as mentioned above, as well as capital project funds, debt service funds, and other funds we considered to be "non-operating" funds.

Resources Allocated to Central Administrative Functions at SFUSD

Exhibit 6 below displays SFUSD's operating expenditures on Central Administrative functions, as we have defined them above, during FY 2020-21. Of the \$245.5 million spent on Central Administrative functions in SFUSD's general and special revenue funds, approximately \$104.5 million (43 percent) was spent on Instructional Supervision and Administration; \$66.7 million (27 percent) was spent on General Administration; and \$74.2 million (30 percent) was spent on Plant Services. (As noted in Exhibit 5 above, we consider only Instructional Supervision and Administration, a subset of the larger instruction-related services functional category, to be a central administrative function. The other instruction-related services functions, including (a) Library, Media, and Technology and (b) School

Administration, were omitted from our analysis because we did not consider them to be central administrative functions.)

Exhibit 6: SFUSD Central Administrative Expenditures by Function, FY 2020-21

Function	Expenditures
Instructional Supervision and Administration*	\$104,504,179
General Administration	\$66,743,311
Board	4,665,978
Superintendent	11,522,288
Public Information	1,158,225
External Financial Audit – Single Audit	215,424
Other General Administration	4,553,311
Fiscal Services	1,077,670
Budgeting	1,577,992
Payroll	2,614,212
Financial Accounting	2,955,816
Other Fiscal Services	1,987
Personnel/Human Resources Services	6,894,937
Planning, Research, Development, and Evaluation	905,814
Purchasing	806,260
Warehousing and Distribution	1,369,478
Printing, Publishing, and Duplicating	427,877
All Other General Administration	66,329
Centralized Data Processing	25,929,715
Plant Services	\$74,236,301
Maintenance	10,328,688
Operations	42,634,669
Security	7,954,098
Other Plant Maintenance and Operations	4,994,192
Facilities Acquisition and Construction	8,189,115
Facilities Rents and Leases	135,538
Total Expenditures: Central Administrative Functions	\$245,483,791

Source: California Department of Education Standardized Account Code Structure data.

*Instructional Supervision and Administration is a subset of Instruction-Related Services shown in Exhibit 4 above. We omitted the other Instruction-Related Services functions, including (a) Library, Media, and Technology and (b) School Administration, from our analysis because we concluded they are not Central Administrative functions.

4. Comparison District Expenditures

The results of our comparative budget analysis are presented below. Overall, our analysis found that, relative to the comparison districts, SFUSD spends more on Instructional Supervision and Administration across all metrics, including Central Administrative spending as a percentage of total

operating spending, Central Administrative spending per student, and Central Administrative spending per school site. Per student, SFUSD also spends more than the comparison districts on General Administrative functions (including the Board of Education and Superintendent offices and Centralized Data Processing), but slightly less per student on Plant Maintenance and Operations.

Central Administrative Spending Compared to Total Operating Spending

As shown in Exhibit 7 below, for the Central Administration functions for which standardized expenditure data is available from the California Department of Education, the District spent \$245.5 million, which is 25 percent of its total operating expenditures (defined as expenditures in Fund 01 [General Fund] and Funds 09-20 [Special Revenue Funds]) of \$977.8 million. This amount is well above the 18 percent median level of total operating expenditures for the peer districts. SFUSD has both higher overall spending and higher spending on Central Administrative functions than the median spending levels of the peer districts for each function.

**Exhibit 7: Central Administrative Spending by Function,
SFUSD and Peer Districts, FY 2020-21**

	Total Operating Spending		
	SFUSD	Peer Median	Over/(Under)
Instructional Supervision and Administration	\$104,504,179	\$27,516,021	\$76,988,158
Board and Superintendent	17,346,492	3,699,605	13,646,887
Centralized Data Processing	25,929,715	8,848,226	17,081,489
All Other General Administration	23,467,105	20,545,769	2,921,336
Plant Maintenance and Operations	65,911,647	58,295,539	7,616,108
Facilities Acquisition and Construction / Rents and Leases	8,324,654	4,537,923	3,786,731
Total Central Administrative	\$245,483,791	\$134,390,762	\$111,093,030
All Operating Expenditures	\$977,837,918	\$675,096,969	\$302,740,949
Central Administrative Spending as a Percent of Total Operating Spending	25%	18%	7%

Source: California Department of Education Standardized Account Code Structure data.

Note: Operating Expenditures include expenditures in the General Fund (01) and special revenue funds (09-20).

Overall, as shown in both Exhibit 7 above and Exhibit 8 below, SFUSD spent seven percentage points more than the median percent spent by our twelve comparison districts. Exhibit 8 below breaks out the percentages in Exhibit 7 by function area to provide additional detail.

Of the 25 percent of operating expenditures that SFUSD spent on Central Administrative functions, 11 percent was spent on Instructional Supervision and Administration, significantly more than the comparison districts' four percent median, followed by seven percent on Plant Maintenance and Operations. (As defined above in Exhibit 5, Instructional Supervision and Administration includes the costs of activities to assist instructional staff in planning, developing, and evaluating instruction, including curriculum development, professional development, and instructional planning and

evaluation. Plant Maintenance and Operations includes spending on activities and services for the district's physical locations, maintenance and repair, and capital projects.) SFUSD has a higher number of FTEs in Instructional Supervision and Administration than some of the peer districts, as discussed later in this report, which is likely a driver of SFUSD's high spending in this area.

Exhibit 8: Central Administrative Spending as a Percent of Total Operating Spending, by Function, FY 2020-21

	Percent of Total Operating Spending		
	SFUSD	Peer Median	Over/(Under)
Instructional Supervision and Administration	11%	4%	7%
Board and Superintendent	2%	1%	1%
Centralized Data Processing	3%	1%	1%
All Other General Administration	2%	3%	(1%)
Plant Maintenance and Operations	7%	9%	(2%)
Facilities Acquisition and Construction / Rents and Leases	1%	1%	0%
Total	25%	18%	7%

Source: California Department of Education Standardized Account Code Structure data.

In addition to analyzing Central Administrative expenditures compared to overall spending on operations, we normalized expenditures to account for differences in district size. Exhibit 9 below displays SFUSD's Central Administrative spending per student. Overall, SFUSD spent \$4,182 on Central Administration per student, which is \$1,329 more per student than the peer district median of \$2,853. Once again, the majority of this difference is due to SFUSD's high spending on Instructional Supervision and Administration (\$1,780 per student compared to the peer district median of \$611 per student).

Exhibit 9: Central Administrative Spending Per Student, FY 2020-21

	Spending Per Student		
	SFUSD	Peer Median	Over/(Under)
Instructional Supervision and Administration	\$1,780	\$611	\$1,169
Board and Superintendent	295	78	217
Centralized Data Processing	442	171	271
All Other General Administration	400	429	(29)
Plant Maintenance and Operations	1,123	1,240	(117)
Facilities Acquisition and Construction / Rents and Leases	142	91	51
Total	\$4,182	\$2,853	\$1,329

Source: California Department of Education Standardized Account Code Structure data.

Note: The per student value is calculated using districts' census day enrollment (CDE), which is measured by counting the number of students enrolled in school on the first Wednesday in October. SFUSD's CDE was 58,705 for FY 2020-21.

Finally, Exhibit 10 below displays SFUSD's central administrative spending per school.⁴ With this metric, SFUSD appears much more in line with its peers overall, spending \$2.2 million on Central Administrative functions per school compared to the peer district median of \$2.0 million spent per school. However, SFUSD still spends more per school on Instructional Supervision and Administration than its peers and, interestingly, spends less on Plant Maintenance and Operations. While there may be some relationship between the number of schools and higher spending on Instructional Supervision and Administration, SFUSD's spending on this area per school (\$916,703) is more than double the median spending per school of the other districts. Having more school sites does not necessarily correlate to a need for more of the services included in the Instructional Supervision and Administration category, such as curriculum development, and planning and evaluating instructional activities. We also note that conversely, SFUSD spends less per school on Plant Services, a function where one might expect additional costs for maintenance, groundskeeping, and building services due to more school sites.

Exhibit 10: Central Administrative Spending Per School, FY 2020-21

	Spending Per School		
	SFUSD	Peer Median	Over/(Under)
Instructional Supervision and Administration	\$916,703	\$428,034	\$488,670
Board and Superintendent	152,162	58,819	93,343
Centralized Data Processing	227,454	119,486	107,967
All Other General Administration	205,852	331,311	(125,459)
Plant Maintenance and Operations	578,172	925,039	(346,867)
Facilities Acquisition and Construction / Rents and Leases	73,023	75,622	(2,599)
Total	\$2,153,367	\$2,034,627	\$118,739

Source: California Department of Education Standardized Account Code Structure data.

Discussion and Further Analysis

Instructional Supervision and Administration

No matter how it is measured, Instructional Supervision and Administration is SFUSD's largest Central Administrative function spending category, as well as the category that most significantly exceeds the median spending levels reported by peer school districts. Instructional Supervision and Administration captures spending on activities to assist instructional staff in planning, developing,

⁴ The number of school sites for each district was taken from each district's FY 2020-21 Annual Audit Report. However, some districts count school sites differently, so we made some adjustments for the data used in this report to ensure consistency of our analysis. Specifically, we did not include preschools, because not all districts reported the number of preschools, but did include early childhood education centers (for Sacramento City Unified and Garden Grove Unified we excluded 42 and three preschools, respectively; for Oakland Unified and SFUSD we included 28 and 12 early childhood education centers, respectively). For all districts we excluded any charter schools that are authorized by the district but not managed or maintained by them.

and evaluating instruction including curriculum development and staff training. There are optional budgetary codes to further specify the type of instructional supervision and/or administrative activity; however, SFUSD does not make extensive use of these optional codes, so we were unable to compare SFUSD's spending to the spending of other districts in more detail. The optional codes capture the following activities:

- **Instructional supervision:** Activities associated with directing, managing, and supervising instructional services.
- **Instructional research:** Activities associated with assessing programs and instructions based on research.
- **Curriculum development:** Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding techniques to motivate students.
- **In-house instructional staff development:** Expenditures for staff or consultants to develop curriculum for the professional or occupational growth of instructional staff members.
- **Instructional administration of special projects:** Activities associated with the administration of special projects, such as Title I or migrant education.

It is possible to compare SFUSD's spending on Instructional Supervision and Administration by type of expenditure (for example, salaries and benefits, supplies, and services). As shown in Exhibit 11 and Exhibit 12 below, SFUSD spends significantly more on all types of Instructional Supervision and Administration, both in total and per student, but particularly within Services and Other Operating Expenditures. Services and Other Operating Expenditures is defined in the CSAM as expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, or purchase orders. In total, SFUSD spent \$33.9 million on this type of expenditure in FY 2020-21, compared to the median value of the peer districts of \$1.7 million.

Exhibit 11 and Exhibit 12 below also show that SFUSD spends significantly more on salaries and benefits within Instructional Supervision and Administration. As discussed later in this report, SFUSD has a higher number of positions in Instructional Supervision and Administration than some of the peer districts, which is part of the cause of SFUSD's high spending on salaries and benefits. Salary and benefit expenditures will also be affected by variations in employee compensation rates across districts, and we assume that SFUSD's costs are higher in this area due to high local costs of living and associated higher compensation rates.

Exhibit 11: Instructional Supervision and Administration Spending, FY 2020-21

<i>Instructional Supervision and Administration</i>	SFUSD	Peer Median	Total Spending	
			<u>Over/(Under)</u>	Pct.
Books and Supplies	\$3,243,082	\$734,476	\$2,508,607	342%
Salaries and Benefits	67,317,470	23,306,242	44,011,228	189%
Services and Other Operating Expenditures	33,943,627	1,648,547	32,295,080	1,959%
Total	\$104,504,179	\$27,516,021	\$76,988,158	280%

Source: California Department of Education Standardized Account Code Structure data.

Exhibit 12 below displays Instructional Supervision and Administration spending per student.

**Exhibit 12: Instructional Supervision and Administration Spending per Student
FY 2020-21**

<i>Instructional Supervision and Administration</i>	SFUSD	Peer Median	Spending per Student	
			<u>Over/(Under)</u>	Pct.
Books and Supplies	\$55	\$13	\$43	336%
Salaries and Benefits	1,147	523	623	119%
Services and Other Operating Expenditures	578	48	530	1,100%
Total	\$1,780	\$611	\$1,169	191%

Source: California Department of Education Standardized Account Code Structure data.

Note: The per student value is calculated using districts' census day enrollment (CDE), which is measured by counting the number of students enrolled in school on the first Wednesday in October. SFUSD's CDE was 58,705 for FY 2020-21.

Exhibit 13 below breaks out Services and Other Operating Expenditures in more detail. As shown below, of the \$33.9 million spent by SFUSD on Services and Other Operating Expenditures within the Instructional Supervision and Administration function, \$20.8 million was spent on Professional/Consulting Services and Operating Expenditures, compared to the peer district median of \$1.3 million. As defined in the CSAM, this category of expenditures includes expenditures for personal services rendered by personnel not employed by the district, including professional/consulting services delivered by an independent contractor. Our review of the budgets for the peer districts revealed that most districts spent between \$1 and \$2 million on Professional/Consulting Services and Operating Expenditures within their Instructional Services and Administration function. (The district with the highest spending, Fresno Unified, spent \$4.1 million.)

SFUSD also significantly exceeded the peer district median in its spending on Subagreements for Services. As shown below, of the \$33.9 million spent by SFUSD on Services and Other Operating Expenditures, \$12.6 million was spent on Subagreements for Services, compared to the peer district median of \$238,264 million. As defined in the CSAM, this category of expenditures includes expenditures for subagreements and subawards pursuant to certain contracts, subcontracts, and subgrants when a part or all of an instructional or support activity for which the district is responsible

is conducted by a third party rather than by the district itself. Responsibility for the activity may originate from any grant, award, or entitlement, including general purpose entitlements. Our review of the budgets for the peer districts revealed that most districts spent less than \$1 million on Subagreements for Services within their Instructional Supervision and Administration function. (The district with the highest spending, Sacramento City Unified, spent \$1.2 million.)

Exhibit 13: Instructional Supervision and Administration Spending: Services and Other Operating Expenditures, FY 2020-21

<i>Instructional Supervision and Administration - Services and Other Operating Expenditures</i>	<u>Total Spending</u>			
	SFUSD	Peer Median	Over/(Under)	Pct.
Subagreements for Services	\$12,581,393	\$238,264	\$12,343,128	5180%
Travel and Conferences	138,636	46,512	92,124	198%
Dues and Memberships	126,382	8,225	118,157	1437%
Rentals, Leases, Repairs, and Noncapitalized Improvements	152,832	19,181	133,651	697%
Professional/Consulting Services and Operating Expenditures	20,817,086	1,266,175	19,550,911	1544%
Communications	127,298	15,503	111,794	721%
Total	\$33,943,627	\$1,648,547	\$32,295,080	1959%

Source: California Department of Education Standardized Account Code Structure data.

Note: The table above excludes object codes used by peer districts not used by SFUSD (including Insurance and Transfers of Direct Costs).

To further investigate SFUSD's spending on Services and Other Operating Expenditures and Subagreements for Services, we analyzed expenditures by fund and whether the spending was from restricted resources (resources that are legally restricted to certain uses or that have special accounting or reporting requirements, such as expenditures associated with grant funding) or unrestricted resources (resources that can be spent on any legally allowable use).

This analysis, shown in Exhibit 14 below, found that of the \$12.6 million that SFUSD spent on Subagreements for Services, all of the expenditures occurred in the General Fund and were primarily spent from state, federal, and local restricted resources. The main resources used were the Every

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Student Succeeds Act,⁵ After School Education and Safety program,⁶ and locally-defined local resources.

Of the \$20.8 million that SFUSD spent on Professional/Consulting Services and Operating Expenditures, \$19.4 million occurred in the General Fund and \$1.5 million occurred in the Child Development Fund (Fund 12). All the spending within the Child Development Fund was from restricted resources, primarily the California State Preschool Program QRIS Block Grant RFA.⁷ Of the spending within the General Fund, \$5.8 million was spent from Unrestricted General Fund, and the remaining \$13.5 million was from federal, state, or local restricted resources (primarily the Every Student Succeeds Act, After School Education and Safety program, and locally-defined local resources.

⁵ The Every Student Succeeds Act (ESSA) governs elementary and secondary education in the United States and is a major source of federal funding for school districts. Funding from the Act can be spent on different programs depending on which Title the funding is under. For example, Title I grants are for programs aimed at closing achievement gaps, and Title IV grants are for after-school programs aimed at students in low-achieving schools.

⁶ The California After School Education and Safety (ASES) program was established in 2002 following the passage of Proposition 49. It creates local after school enrichment and education programs for schools serving students in grades K-9 throughout California. All elementary and middle schools are eligible to apply for the funding.

⁷ The California Quality Rating and Improvement System (QRIS) Block Grant is for programs aimed at the continuous evaluation and improvement of California State Preschool Programs in order to increase the number of low-income children who have access to quality state preschool programs.

Exhibit 14: SFUSD Instructional Supervision and Administration Spending - Services and Other Operating Expenditures – Subagreements for Services and Professional/Consulting Services, FY 2020-21

	General Fund	Child Dev. Fund	Total
Subagreements for Services			
Restricted - Federal Resource	\$1,985,799		\$1,985,799
Restricted - State Resource	8,099,641		8,099,641
Restricted - Local Resource	2,344,446		2,344,446
Unrestricted	151,507		151,507
Total	\$12,581,393		\$12,581,393
Professional/Consulting Services and Operating Expenditures			
Restricted - Federal Resource	\$3,165,780	\$72,978	\$3,238,758
Restricted - State Resource	5,277,576	1,179,330	6,456,905
Restricted - Local Resource	5,090,498	196,136	5,286,634
Unrestricted	5,834,788		5,834,788
Total	\$19,368,642	\$1,448,444	\$20,817,086

Source: California Department of Education Standardized Account Code Structure data.

In general, the results of this analysis of Instructional Supervision and Administration spending show that the majority of the non-salary and benefit spending is spent using federal, state, and/or local restricted resources within SFUSD's General Fund. Of the restricted resources, the allowable uses of funding will vary depending upon the specific funding source. In other words, the amount of discretion that SFUSD has to allocate these resources to other services, programs, or activities will vary depending on the specific funding source. However, even excluding its restricted resources, the District's allocation of \$5.8 million from its Unrestricted General Fund to Professional/Consulting Services and Operating Expenditures is still substantially more than the median \$1.3 million total allocation to this function by the comparison districts from their restricted and unrestricted general funds and special revenue funds combined.

Total Operating Expenditure Comparisons

Though the requested action for this analysis focused on Central Administrative spending, we also analyzed SFUSD's total Operating Expenditures (defined as expenditures in the General Fund [01] and special revenue funds [09-20]) to evaluate how SFUSD's total and non-Central Administrative expenditures compare to the peer districts' expenditures overall, per student, and per school site. The synthesis of this analysis is presented in Exhibit 15 below.

Exhibit 15: Overall Spending Comparisons, FY 2020-21

	SFUSD	Peer Median	Over/(Under)	SFUSD Variance
Operating Expenditures				
Central Administrative Spending	\$245,483,791	\$134,390,762	\$111,093,030	83%
Non-Central Administrative Spending	732,354,126	554,776,369	177,577,757	32%
Total Operating Spending	977,837,918	675,096,969	302,740,949	45%
Operating Expenditures per Student				
Central Admin. Spending per Student	4,182	2,853	1,329	47%
Non-Central Admin. Spending per Student	12,475	11,662	813	7%
Total Operating Spending per Student	16,657	14,113	2,544	18%
Operating Expenditures per School Location				
Central Admin. Spending per School Location	2,153,367	2,034,627	118,739	6%
Non-Central Admin. Spending per School Location	6,424,159	9,030,429	(2,606,270)	(29%)
Total Operating Spending per School Location	8,577,526	11,021,691	(2,444,166)	(22%)
School Site to Student Ratio				
Census Day Enrollment	58,705	47,649	11,057	23%
Number of School Sites	114	65	49	75%
Number of Students per School Site	515	714	(199)	(28%)

Source: California Department of Education Standardized Account Code Structure data.

Note: Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds). The per student value is calculated using districts' census day enrollment (CDE), which is measured by counting the number of students enrolled in school on the first Wednesday in October.

Overall, this analysis shows that in addition to spending more on Central Administrative functions than peer districts, SFUSD also spends more on non-Central Administrative functions (Instruction, some Instruction-Related Services, Pupil Services, Ancillary Services, and Enterprise) both overall and per pupil. Combining Central Administrative Spending and non-Central Administrative Spending, the District also has higher total spending than the peer districts overall and per student, shown as Total Operating Spending in Exhibit 15.

Though SFUSD spends more overall and per student than the peer districts, the variance in spending is higher for Central Administrative function spending than for non-Central Administrative spending. As shown in Exhibit 15, SFUSD spent 83 percent more on Central Administrative functions in FY 2020-21 than the peer districts compared to 32 percent more for non-Central Administrative Services. Similarly, the District spent 47 percent more on administrative functions per pupil but only 7 percent more on non-Central Administrative functions per pupil.

Exhibit 15 above also shows that SFUSD spends a similar amount per school location on Central Administrative functions but spends less on non-Central Administrative functions and overall Operating Expenditures per school location. This difference is because SFUSD has more schools than the median number of schools of the peer districts and fewer students per school.

Conclusion: Expenditure Comparisons

Overall, the results of our Central Administrative spending analysis show that, relative to the comparison districts, SFUSD spends more on Instructional Supervision and Administration across all metrics. Instructional Supervision and Administration is SFUSD's largest Central Administrative function spending category, as well as the category that most significantly exceeds the median spending levels reported by peer school districts. Per student, SFUSD also spends more than the comparison districts on General Administrative functions (including the Board of Education and Superintendent offices and Centralized Data Processing), but slightly less per student on Plant Maintenance and Operations.

This expenditure analysis was conducted using FY 2020-21 spending data, which was the most recent year for which data was available for all of the peer districts. SFUSD reports that in FY 2021-22 and subsequent years, reductions have been made in the budget for certain Central Administrative functions. We have not reviewed this expenditure data or compared it to the peer districts.

The second part of this report contains an evaluation of SFUSD's staffing levels in the same Central Administrative functions as this budgetary analysis. Some of SFUSD's higher Central Administrative expenditures will be due to its higher staffing levels, as discussed in more detail in the following section. However, as demonstrated in our detailed analysis of spending on Instructional Supervision and Administration, higher spending may also be due to spending on contracts and agreements for services; this spending is in some cases tied to restricted funding sources, and in other cases spent from the District's unrestricted General Fund.

5. Overview of San Francisco Unified School District Authorized Positions

SFUSD Staffing Summary

Our staffing analysis of SFUSD was conducted using staffing information in the District's FY 2020-21 position control report and comparing it with information in position control reports from our comparison districts. The District's position control report is organized according to the standardized account code structure established in the CSAM, in the same way the District's budget and actual expenditures are organized. The standardized account code structure allows us to analyze SFUSD's authorized positions in several ways, as described in this section.

In FY 2020-21, SFUSD had **8,434.9 full-time equivalent (FTE) authorized positions** and the San Francisco County Office of Education had 1,191.9 FTE authorized positions for a grand total of 9,626.8 FTEs for both organizations. These numbers reflect the fact that some positions are shared between SFUSD and the County Office of Education and are therefore funded partially by SFUSD and partially by the County Office of Education. For example, the SFUSD Superintendent position, who serves as both the County Superintendent and the District Superintendent, is allocated 0.6 FTE to SFUSD and 0.4 FTE to the County Office of Education. Exhibit 16 shows the total number of FTEs in the District and County Office of Education.

Exhibit 16: SFUSD and County Office of Education Full-Time Equivalent (FTE) Authorized Positions, FY 2020-21

SFUSD FTEs	County Office of Education FTEs
8,434.9	1,191.9
Total FTEs: 9,626.8	

Source: SFUSD FY 2020-21 position control report.

Note: Authorized position data includes vacant positions.

As with our analysis of SFUSD expenditures, we excluded the County Office of Education from our staffing analysis because none of our comparison districts act as both a school district and a county office of education. To do this, we excluded FTEs funded by Fund 05, which is the County Office of Education fund. All other funds were included in the following position analysis, including Capital and Debt Service funds which are not included in our budget analysis. For our position analysis, we consider all FTE positions to be relevant, including ones funded by Capital or Debt Service funds.

SFUSD FTEs by Goal

SFUSD's total number of FTEs can be analyzed in reasonable detail because the accounting practices required by the California School Accounting Manual also apply to authorized positions. First, all positions are classified with a standardized Goal code that is broadly broken into two categories:

“Instructional” or “Non-Instructional” (called “Undistributed” in the CSAM).⁸ Exhibit 17 below shows the breakdown of FTEs by goal in accordance with CSAM definitions.

Exhibit 17: SFUSD Authorized Positions by Goal, FY 2020-21

Goal	FTEs	Percent of Total FTEs	FTEs per 10,000 Pupils
Instructional	6,432.8	76%	1,095.8
Non-Instructional	2,002.1	24%	341.1
Total	8,434.9	100%	1,436.9

Source: SFUSD FY 2020-21 position control report.

Note: Instructional positions are positions with goal codes 0001-9999. Non-Instructional positions are positions with goal code 0000. Code 0000 is defined in the CSAM as “expenditures other than those for instruction, ancillary services, and community service functions that are not directly assignable at the time of transaction to a specific goal.” Per pupil calculations are based on SFUSD’s FY 2020-2021 census day enrollment, which is 58,705 students. Authorized FTE data includes vacancies.

Exhibit 17 shows that there are 1,095.8 Instructional FTEs per 10,000 students, and 341.1 Non-Instructional FTEs per 10,000 students in SFUSD. Overall, 6,432.8, or 76 percent, of FTEs are Instructional and 2,002.1, or 24 percent, are Non-Instructional.

SFUSD FTEs by Function

We also analyzed positions according to function, which applies to a position the same way it applies to an expenditure in the standardized account code structure defined in the CSAM. (Appendix I contains descriptions of each function.) For example, a typical classroom teacher is classified as function 1000, “Instruction,” while the Superintendent is classified as function 7150, “Superintendent” and a custodian is classified as function 8200 “Operations.” For this analysis, we were able to summarize SFUSD’s position control report into the function groups according to the CSAM. Exhibit 18 below shows the District’s FTEs by function.

⁸ There are additional, more specific categories of goals, such as Community Services and Child Care and Development Services, but for the purposes of this analysis, we included these as Instructional because they are not explicitly administrative.

Exhibit 18: SFUSD Authorized Positions by Function Group and per Pupil, FY 2020-21

Function Group	Total FTEs	Percent of Total FTEs	FTEs per 10,000 Pupils
Instruction	4,546.9	54%	774.5
Instruction-Related Services	2,175.9	26%	370.7
Pupil Services	701.1	8%	119.4
Ancillary Services	2.9	0%	0.5
Community Services	0.0	0%	0.0
Enterprise	13.1	0%	2.2
General Administration	335.6	4%	57.2
Plant Services	659.3	8%	112.3
Total	8,434.9	100%	1,436.8

Source: SFUSD FY 2020-21 position control report.

Note: The FTE numbers reported here exclude positions funded by the County Office of Education (Fund 05), as discussed above. Per pupil calculations are based on SFUSD's 2020-2021 census day enrollment, which is 58,705 students. Numbers may not add due to rounding. Authorized FTE data includes vacancies.

Exhibit 18 shows that the majority of District FTEs are allocated to Instruction and Instruction-Related Services. Specifically, 4,546.9 FTEs, over half of the District's FTEs, or 54 percent, are classified as Instruction, and 2,175.9 FTEs, or 26 percent, are classified as Instruction-Related. Pupil Services and Plant Services each have eight percent of the District's FTEs. General Administration, with 335.6 FTEs, accounts for four percent of total FTEs. The Ancillary Services, Community Services, and Enterprise functions account for very minor allocations of staffing.

SFUSD FTEs by Object

We also analyzed the number of authorized FTE positions by object code. The object code in California school accounting classifies expenditures based on what the money is being spent on. When analyzing authorized positions, the object code classifies personnel salaries that generally fall into two broad categories: certificated or classified. Certificated personnel are positions that require a credential or permit issued by the Commission on Teacher Credentialing, whereas classified personnel are positions that do not require a credential or permit. There are several types of certificated and classified personnel. Below are the specific definitions for each of the California school accounting object codes for personnel types and the salaries they are paid.

- **Certificated Teachers' Salaries:** the full-time, part-time, and prorated portions of salaries for all certificated personnel employed to teach the pupils of the district.
- **Certificated Pupil Support Salaries:** the full-time, part-time, and prorated portions of salaries of all certificated personnel performing services of librarian, social worker, or certificated personnel doing pupil personnel work; psychologists and psychometrists; counselors; as well as health services personnel.
- **Certificated Supervisors' and Administrators' Salaries:** the full-time, part-time, and prorated portions of salaries of principals, vice principals, administrative deans in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision; and superintendents and/or deputy, associate, area, and assistant superintendents.
- **Other Certificated Salaries:** the full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the categories previously specified, for example: special education and/or other program specialists, certificated civic center employees, teachers serving as mentors to other teachers, or resource teachers not performing duties as a classroom teacher.
- **Classified Instructional Salaries:** salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or that of a special education resource specialist teacher and noncertificated instructional personnel, such as classified coaches, tutors, and drug/alcohol program mentors.
- **Classified Support Salaries:** the full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere who are working in the instructional media and library, student support, pupil transportation, food services, and maintenance and operations functions.
- **Classified Supervisors' and Administrators' Salaries:** the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, accounting supervisors, purchasing agents, site administrators, assistant superintendents, and superintendents; and including stipends for governing board members and personnel commission members.
- **Clerical, Technical, and Office Staff Salaries:** the full-time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators, and others in similar positions.
- **Other Classified Salaries:** the full-time, part-time, and prorated portions of other salaries, e.g., noon supervision personnel, students employed for work experience, civic center aides, and building inspectors.

Exhibit 19 below shows the breakdown of FTEs by object for SFUSD.

Exhibit 19: SFUSD Authorized Positions by Object, FY 2020-21

Object Type	Total FTEs	Percent of Total FTEs	FTEs per 10,000 Pupils
Certificated	4,691	56%	799.1
Pupil Support	438.0	5%	74.6
Supervisors and Administrators	339.1	4%	57.8
Teachers	3,673.1	44%	625.7
Other Certificated	240.8	3%	41.0
Classified	3,222.6	38%	549.0
Instructional	726.3	9%	123.7
Supervisors and Administrators	171.8	2%	29.3
Support	812.2	10%	138.4
Other Classified	1,512.4	18%	257.6
Clerical, Technical, and Office Staff	519.4	6%	88.5
Unallocated	2.0	0%	0.3
Total	8,434.9	100%	1,436.8

Source: SFUSD FY 2020-21 position control report.

Note: Per pupil calculations are based on SFUSD's 2020-2021 census day enrollment, which is 58,705 students. Totals may not add due to rounding. Authorized FTE data includes vacancies.

Exhibit 19 shows that 56 percent of all SFUSD FTEs are certificated employees, including 3,673.1 teachers (44 percent). There are 3,222.6 classified employees (38 percent) plus an additional 519.4 clerical, technical, and office employees (6 percent). There are 799.1 certificated FTEs per 10,000 students, 549 classified FTEs per 10,000 students, and 88.5 clerical FTEs per 10,000 students.

Analyzing FTEs by object also enables us to approximate how many FTEs in the District are supervisors or administrators versus staff. We analyze FTEs by manager/staff later in the report.

SFUSD Central Administration

For the purposes of comparison to other districts, we analyzed filled positions only when analyzing which positions fall under our definition of Central Administration. When removing vacancies for the purpose of only analyzing filled positions, SFUSD has 7,956 total FTEs. Using the same definition of Central Administration as defined above for our analysis of District expenditures, our initial calculation found that 2,630.17 FTEs, or 33 percent of 7,956 total FTEs, perform Central Administration duties at SFUSD. However, District records show that of those 2,630.17 FTEs, 1,336.1 FTEs, or 51 percent, are student interns, tutors, or otherwise not relevant to the Central Administration FTE count. If we exclude these positions from our analysis, then the number of FTEs

performing Central Administration duties for SFUSD is **1,294.1, or 16 percent, of all filled District FTEs (7,956)**.

Exhibit 20 below shows the number of Central Administration FTEs by its three component function groups: Instructional Supervision and Administration, General Administration, and Plant Services. These are the same functions that defined Central Administration in our analysis of SFUSD and peer district expenditures in the previous sections (see detailed definitions of these functions in Appendix I).

Exhibit 20: SFUSD Central Administration Filled FTEs by Function Group, FY 2020-21

Function Group	FTEs	Percent of Total FTEs (7,956)	FTEs per 10,000 Pupils
Instructional Supervision and Administration	438	6%	74.6
General Administration	293.9	4%	50.1
Plant Services	562.2	7%	95.8
Total	1,294.1	16%	220.4

Source: SFUSD FY 2020-21 position control report.

Note: Per pupil calculations are based on SFUSD's 2020-2021 census day enrollment, which is 58,705 students. Percent of total FTEs calculated assuming 7,956 filled FTEs to exclude vacancies for the purpose of comparison to other districts in the following section. The data also excludes positions that SFUSD classifies as relating to special education or other functions that would typically be County Office of Education functions that are performed by District staff. Totals may not add due to rounding.

Exhibit 20 shows that, within Central Administration, 438 FTEs (six percent of all SFUSD FTEs) are classified as Instructional Supervision and Administration, 293.9 FTEs (four percent) are classified as performing General Administration services, and 562.2 (seven percent) are classified as performing Plant Services.

At SFUSD, Instructional Supervision and Administration in Central Administration includes administrative positions for curriculum development, early education and after school programs, school health programs, and teacher support and professional development. It excludes school administration staff (i.e., principals, assistant principals, school clerks, etc.) and instructional media and technology staff (i.e., librarians, audio visual media specialists, etc.) (see Appendix V for the complete list of Instructional Supervision and Administration FTEs that we have classified as part of Central Administration). General Administration includes positions in human resources, budgeting/fiscal, payroll, communications, the Superintendent and Board of Education offices, and central data processing. Plant Services includes positions in facilities acquisition and maintenance, operations and maintenance, and security. The number of Central Administration FTEs could reflect a choice on the part of the District to invest more resources in the program areas mentioned above,

including curriculum development and school programs, or in internal development like fiscal, human resources, or communications.

SFUSD's accounting practices allow us to see more functional detail for some of the Central Administration positions. General Administration and Plant Services both include more granular function codes for their positions, but additional functional detail is not available for Instructional Supervision and Administration. Exhibit 21 shows the FTEs by their specific subfunction within each of the Central Administration function groups.

Exhibit 21: SFUSD Central Administration Filled FTEs by Function and Subfunction, FY 2020-21

Function Group	FTEs	FTEs per 10,000 Pupils
Instructional Supervision and Administration	438	74.6
General Administration	293.9	50.1
All Other General Admin	0.4	0.1
Board	14.8	2.5
Budgeting	8.8	1.5
Centralized Data Processing	78.2	13.3
Financial Accounting	16.3	2.8
Fiscal Services	5.0	0.9
Other General Admin	21.6	3.7
Payroll	14.5	2.5
Personnel/Human Resources	54.6	9.3
Planning, Research, Development, and Evaluation	4.0	0.7
Printing, Publishing, and Duplicating	3	0.5
Public Information	5.1	0.9
Purchasing	4	0.7
Superintendent	53.7	9.2
Warehousing and Distribution	10	1.7
Plant Services	562.2	95.8
Facilities Acquisition and Construction	67.5	11.5
Maintenance	55.4	9.4
Operations	320	54.5
Other Plant Maintenance and Operations	3.0	0.5
Security	116.3	19.8
Total	1,294.1	220.4

Source: SFUSD FY 2020-21 position control report.

Note: Totals may not add due to rounding. This data excludes vacant positions for the purpose of comparing it to other districts in the next section, as well as positions that SFUSD classifies as relating to special education or other functions that would typically be County Office of Education functions that are performed by District staff. Per pupil calculations are based on SFUSD's FY 2020-2021 census day enrollment, which is 58,705 students.

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Exhibit 21 shows that Plant Services has the largest number of FTEs at 562.2, followed by Instruction-Related Services at 438. Those two functions also have the highest number of FTEs when normalized against every 10,000 pupils in the District. The largest categories of FTEs in Plant Services are Operations (320 FTEs) and Security (116.3 FTEs). Within the General Administration function, the three largest categories of FTEs are Centralized Data Processing (78.2 FTEs), Personnel/HR (54.6 FTEs), and the Superintendent's Office (53.7 FTEs). Unfortunately, the Instructional Supervision and Administration category is not disaggregated at SFUSD, so we cannot compare categories within Instructional Supervision and Administration. However, Appendix V includes a detailed breakdown of organization, location, and job title information for the Instructional Supervision and Administration function, which gives more detail into which job positions are classified as Instructional Supervision and Administration within our definition of Central Administration at SFUSD.

Analyzing Central Administration FTEs by object allows us to measure how many FTEs in the District are considered supervisors or administrators compared to how many are considered non-supervisor staff. Exhibit 22 shows the number of supervisor or administrator FTEs (based on object code) in the District.

**Exhibit 22: SFUSD Central Administration Supervision and Administration Filled FTEs
by Object Code, FY 2020-21**

Function Group / Object Code	FTEs	Percent
Instructional Supervision and Administration	438	100%
Supervisors and Administrators	85.2	19%
All Other Employees	352.8	81%
General Administration	293.9	100%
Supervisors and Administrators	122.2	42%
All Other Employees	171.7	58%
Plant Services	562.2	100%
Supervisors and Administrators	14.8	3%
All Other Employees	547.3	97%

Source: SFUSD FY 2020-21 position control report.

Note: We define "Supervisors and Administrators" to be object codes 1300-1399 ("Certificated Supervisors' and Administrators' Salaries") and 2300-2399 ("Classified Supervisors' and Administrators' Salaries"), and "All Other Employees" to be all other object codes that are not supervisory. Totals may not add due to rounding. This data excludes vacant positions for the purpose of comparing it to other districts in the next section, as well as positions that SFUSD classifies as relating to special education or other functions that would typically be County Office of Education functions that are performed by District staff.

Exhibit 22 shows that, in SFUSD's Central Administration, 19 percent of Instructional Supervision and Administration FTEs are in the Supervisors and Administrators object codes and 81 percent are not; 42 percent of General Administration FTEs are in the Supervisors and Administrators object codes and 58 percent are not; and 3 percent of Plant Services FTEs are in the Supervisors and Administrators object codes and 97 percent are not. This means that 19 percent of FTEs in Instructional Supervision and Administration are in supervisor positions or are otherwise in managerial or administrator positions; and likewise for 42 percent of FTEs in General Administration and 3 percent of FTEs in Plant Services.

6. Comparison District Staffing

Utilizing the same methodology that we applied to the SFUSD position data, we defined and identified the Central Administrative functions, and their corresponding FTEs, for five peer districts. Unlike school district budget information, detailed information on a school district's authorized positions is not available online, so we reached out to the 12 school districts that we identified as our peer comparison districts and requested their FY 2020-21 position control documents. Five of the districts responded with position control data that enabled us to replicate the methodology we used for SFUSD and conduct an appropriate comparison. Those five districts are: Fresno Unified School District, Long Beach Unified School District, Elk Grove Unified School District, Corona-Norco Unified School District, and Oakland Unified School District. (See Appendix III for summary information about these five peer districts.)

Our peer comparison methodology has a few limitations. First, three of the five peer districts were unable to provide position control data that includes vacant positions, so as previously stated, for our comparative analysis we removed vacant positions from SFUSD's position control data and from the other two peer districts. However, we do not believe that this changes the conclusions of our analysis in any way, and a full description of our methodology is included in Appendix II for further information. Additionally, although there is much uniformity across the five school districts' position control documents because of the CSAM requirements, there is room for interpretation by each district regarding the CSAM categories in which they classify their positions. Potential variations in interpretation mean that some school districts may classify the same or similar positions differently, which would affect our comparative analysis. Additionally, all position control data is self-reported, which means that we do not have a way to verify that each district, including SFUSD, is coding their positions according to the CSAM requirements. However, with data from five districts and the functional categories being distinctly defined, we believe that this analysis provides a reasonable measure of differences in staffing levels by the major functional groups for SFUSD and the comparison districts.

Findings

Based on SFUSD's data and the data obtained from these five districts, we compared SFUSD's Central Administration staff to the other districts as well as normalized all districts' positions per pupil to account for varying student populations. Exhibit 23 summarizes our findings below.

Exhibit 23: Comparison of SFUSD and Peer District Central Administration Filled FTEs, FY 2020-21

District ^a	Central Admin FTEs Total	Central Admin FTEs per 10,000 Pupils	Central Admin FTEs as Pct. Of Total FTEs
Fresno Unified	1,339.16	184.9	16%
Long Beach Unified	1,388.6	199.2	19%
Elk Grove Unified ^b	443.2	69.3	-
Corona-Norco Unified	630.3	122.8	15%
Oakland Unified	674.3	138.4	14%
Median	674.3	138.4	16%
SFUSD	1,294.1	220.4	16%

Source: FY 2020-21 position control reports provided by SFUSD, Fresno Unified, Long Beach Unified, Elk Grove Unified, Corona-Norco Unified, and Oakland Unified.

Note: SFUSD's Central Administration FTE total excludes student interns, but the total number of FTEs used to calculate the percentage of Central Administration FTEs includes the interns. Per pupil calculations are based on each district's 2020-2021 census day enrollment (58,705 for SFUSD). This data excludes positions that SFUSD classifies as relating to special education or other functions that would typically be County Office of Education functions that are performed by District staff.

a: All districts' FTE data excludes vacancies, including when calculating total FTEs for the purpose of calculating the percentage of Central Administration FTEs out of total FTEs. For SFUSD, there are 7,956 total FTEs without vacancies. However, analysis of the existing vacancy data leads us to believe that the inclusion of vacancies would have little to no effect on the conclusions in this report. For example, including vacancies, SFUSD's Central Administration FTEs per 10,000 pupils is still higher than the other districts' Central Administration FTEs per 10,000 pupils, with or without vacancies. (See Appendix II for more information.)

b: As of October 20, 2022, the total number of FTEs at Elk Grove Unified was not available, so the percentage of Central Administration FTEs out of total FTEs at Elk Grove Unified is not presented.

SFUSD has the highest number of Central Administration FTEs per 10,000 pupils, 220.4, as shown in Exhibit 23. Fresno Unified and Long Beach Unified, which are the third and fourth largest school districts in California and are both larger than SFUSD, have 184.9 and 199.2 Central Administration FTEs per 10,000 pupils, respectively, which is approximately 19 percent and 11 percent fewer FTEs per pupil than at SFUSD, respectively. Corona-Norco Unified and Oakland Unified, which are both smaller districts than SFUSD, have 122.8 and 138.4 Central Administration FTEs per 10,000 students, respectively.

Elk Grove Unified has the lowest ratio of Central Administration FTEs per 10,000 students in our sample, at 69.3. However, the position control data that Elk Grove Unified provided us only included

a pre-selected list of FTEs that Elk Grove Unified considered “central administration.” They may have used a different selection methodology than we did to create this list, and therefore their FTEs may not be perfectly comparable to SFUSD’s. For example, their list automatically excluded any school site-based FTEs, whereas our methodology does include some school site-based FTEs for reasons discussed previously in the report. We therefore suggest primarily focusing the comparison of SFUSD on the other four school districts in our sample.

SFUSD has the third highest total number of FTEs in Central Administration, behind Long Beach Unified and Fresno Unified, and it has nearly twice the peer median (1,294.1 vs. 674.3). As a percentage of total FTEs, SFUSD’s Central Administration FTEs amount to 16 percent, or equal to the peer median of 16 percent. Compared to SFUSD’s Central Administration staffing of 16 percent of total FTEs, Long Beach Unified is 19 percent. Fresno Unified is 16 percent and Corona-Norco Unified is 15 percent. The Central Administration percentage of total FTEs could reflect how many special programs a district runs that require central staff, similar to how the total number of Central Administration FTEs could reflect choices by districts to invest more resources in certain central functions.

We compared the FTEs in each function group that comprises Central Administration across the six districts, as shown in Exhibit 24 below.

Exhibit 24: Comparison of SFUSD and Peer District Central Administration Filled FTEs by Function, FY 2020-21

District	Per 10,000 FTEs			Per 10,000 Pupils			Per % Total FTEs		
	Instructional Supervision and Administration	General Administration	Plant Services	FTEs	Pupils	FTEs	FTEs	Pupils	FTEs
Fresno	244.9	33.8	3%	279.7	38.6	3%	814.6	112.5	10%
Long Beach	467.9	67.1	7%	232.1	33.3	3%	688.6	98.8	10%
Elk Grove Unified ^a	92.8	14.5	-	184.7	28.9	-	165.6	25.9	-
Corona-Norco Unified	139.9	27.3	3%	119.3	23.2	3%	371.1	72.3	9%
Oakland Unified	111.6	22.9	2%	139.3	28.6	3%	423.4	86.9	9%
Median	139.9	27.3	3%	184.7	28.9	3%	423.4	86.9	10%
SFUSD	438	74.6	6%	293.9	50.1	4%	562.2	95.8	7%

Source: FY 2020-21 position control reports provided by SFUSD, Fresno Unified, Long Beach Unified, Elk Grove Unified, Corona-Norco Unified, and Oakland Unified.

Note: Vacancies are excluded for all districts. Per pupil calculations are based on FY 2020-2021 census day enrollment, which is 58,705 students for SFUSD.

a: As of October 20, 2022, the total number of FTEs at Elk Grove Unified was not available, so the percentage of Central Administration FTEs out of total FTEs at Elk Grove Unified is not available.

Exhibit 24 shows that SFUSD exceeds the median number of FTEs per 10,000 pupils in all three functional areas, but the variance between SFUSD and the other districts is greatest in Instructional Supervision and Administration, where SFUSD has 74.6 FTEs per 10,000 students compared to a median of 27.3 for the comparison districts – **more than two times the number of FTEs per 10,000 students than the peer median.** Long Beach Unified has the second highest number of Instructional Supervision and Administration FTEs per 10,000 pupils at 67.1. SFUSD has significantly more FTEs per student in Instruction-Related Services than the other comparison districts, and it also spends significantly more money per pupil in this function as discussed in the budget comparison section of this report above – more than twice the amount of money per 10,000 students than the peer median. Instructional Supervision and Administration is once again a key driver of the differences between SFUSD and the comparison districts.

SFUSD has more FTEs in the General Administration function group than the comparison districts with a ratio of General Administration FTEs per 10,000 students of 50.1, higher than the 28.9 median for the other five school districts. Though it is above the median 86.9 FTEs per 10,000 pupils of the five comparison districts, SFUSD does not have the highest ratio of Plant Services FTEs per 10,000 students at 95.8 per 10,000; Fresno Unified and Long Beach Unified both have a higher number of FTEs per every 10,000 pupils with 112.5 and 98.8, respectively.

We also calculated Plant Services FTEs per school site for each district, summarized in Exhibit 25 below, because the number of Plant Services FTEs is more likely to be associated with how many school sites a district manages than how many students it has.

Exhibit 25: SFUSD and Peer District Plant Services FTEs per School Site, FY 2020-21

District	Plant Services FTEs Total	Number of School Sites	Plant Services FTEs per School Site
Fresno Unified	814.6	99	8.2
Long Beach Unified	688.6	84	8.2
Elk Grove Unified	165.6	65	2.6
Corona-Norco Unified	371.1	49	7.6
Oakland Unified	423.4	118	3.6
Median	423.4	84	7.6
SFUSD	562.2	114	4.9

Source: FY 2020-21 position control reports provided by SFUSD, Fresno Unified, Long Beach Unified, Elk Grove Unified, Corona-Norco Unified, and Oakland Unified.

Note: All districts exclude vacancies. School site data is from each district's audited annual financial statements for FY 2020-21.⁹

⁹ The number of school sites for each district was taken from each district's FY 2020-21 Annual Audit Report. However, some districts count school sites differently, so we made some adjustments for the data used in this report to ensure consistency of our analysis. Specifically, we did not include preschools, because not all districts reported the number of preschools, but did include early childhood education centers (for Sacramento City Unified and Garden Grove Unified we excluded 42 and three preschools, respectively; for Oakland Unified and SFUSD we included 28 and 12 early childhood education centers, respectively). For all districts we excluded any charter schools that are authorized by the district but not managed or maintained by them.

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Exhibit 25 shows that at 4.9 FTEs per school site, SFUSD is lower than the median of the other districts of 7.6 Plant Services FTEs per school site and has the third-lowest number of Plant Services FTEs per school site,¹⁰ despite SFUSD having the second-highest number of school sites in our sample.

Finally, we calculated the percent of Supervisors and Administrators in Central Administration for each peer district to compare it to SFUSD using object codes. Exhibit 26 shows Central Administration FTEs by Supervisor/Administrator versus non-supervisory staff for SFUSD and four of the five peer districts.¹¹

¹⁰ Due to the discrepancy in Elk Grove's data described on page 36, their number of Plant Services FTEs represented here is likely lower than it actually is. Their data does not include school-site custodial staff (which we would define as Central Administration), while the other four comparator districts' data, and SFUSD's data, includes school-site custodial staff and other on-site maintenance workers.

¹¹ Object code data was unavailable for Fresno Unified.

Exhibit 26: SFUSD and Peer District Central Administration Supervision and Administration Filled FTEs, by Object Code, FY 2020-21

District	FTEs	% FTEs	FTEs	% FTEs	FTEs	% FTEs	
	<i>Instructional Supervision and Administration</i>		<i>General Administration</i>		<i>Plant Services</i>		<i>Total FTEs</i>
Long Beach	467.9	100	232.1	100	688.6	100	1,388.6
Supervisors and Administrators	157.5	34	93.5	40	142	21	393
All Other Employees	310.4	66	138.6	60	546	79	995
Elk Grove Unified	92.8	100	184.7	100	165.6	100	443.2
Supervisors and Administrators	9.25	10	40.1	22	20.4	12	69.8
All Other Employees	83.6	90	144.6	78	145.2	88	373.4
Corona-Norco Unified	139.9	100	119.3	100	371.1	100	630.3
Supervisors and Administrators	18	13	25.2	21	4	1	47.2
All Other Employees	121.9	87	94.1	79	367.1	99	583.1
Oakland Unified	111.6	100	139.3	100	423.4	100	674.3
Supervisors and Administrators	62.9	56	83.7	60	31.4	7	178
All Other Employees	48.8	44	55.6	40	392	93	496.3
SFUSD	438	100	293.9	100	562.2	100	1,294.1
Supervisors and Administrators	85.2	19	122.2	42	14.8	3	222.2
All Other Employees	352.8	81	171.3	58	547.3	97	1,071.9

Source: Each district's position control report, FY 2020-21.

Note: FTE data does not include vacancies. We define "Supervisors and Administrators" to be object codes 1300-1399 ("Certificated Supervisors' and Administrators' Salaries") and 2300-2399 ("Classified Supervisors' and Administrators' Salaries"), and "All Other Employees" to be all other object codes that are not supervisory. Object code data for Fresno Unified was unavailable and therefore is not included in this analysis. Totals may not add due to rounding.

Exhibit 26 above shows that SFUSD is closer to the middle of its peers regarding supervisor/staff ratios than it is for the other measures discussed in this report for Central Administration FTEs. In Instructional Supervision and Administration, SFUSD's ratio of 19 percent Supervisors and Administrators to 81 percent other staff is in the middle of the group of peers. Elk Grove Unified and Corona-Norco Unified have smaller supervisor-to-staff ratios than SFUSD does, but Long Beach Unified and Oakland Unified have more supervisors relative to other staff than SFUSD does in Instructional Supervision and Administration. In General Administration, SFUSD has the second-highest ratio of supervisors-to-staff, with 42 percent supervisors to 58 percent staff, and Oakland Unified has the highest, with 60 percent of their General Administration FTEs associated with supervisory object codes, and Corona-Norco Unified had the lowest, with 21 percent. In Plant Services, SFUSD has the second-lowest ratio of supervisors-to-staff, with just 3 percent of FTEs in a

supervisory object code. In this function group, the highest is Long Beach Unified, with 21 percent of FTEs in a supervisory object code. This means that, relative to these four peer districts and their Central Administration functions, SFUSD does not have a disproportionate number of FTEs in supervisor positions in Central Administration compared to non-supervisor positions.

As part of our staffing analysis, we also compared each district's total FTEs per student, using the position control report information provided to us by the comparison districts and the census day enrollment reported by each district. As shown in Exhibit 27 below, SFUSD has the highest number of total FTEs per 10,000 students and exceeds the other district median of 990.9

Exhibit 27: Total Filled FTEs per Student

District ^a	Total FTEs	Total FTEs per 10,000 Students
Fresno Unified	8,168.8	1,128
Long Beach Unified	7,152.9	1,026.1
Elk Grove Unified ^b	-	-
Corona-Norco Unified	4,114.1	801.7
Oakland Unified	4,654.5	955.7
Median	5,903.7	990.9
SFUSD	7,956	1,355.2

Source: FY 2020-21 position control reports provided by SFUSD, Fresno Unified, Long Beach Unified, Elk Grove Unified, Corona-Norco Unified, and Oakland Unified.

Note: The total number of FTEs includes interns for SFUSD.

a: All districts' FTE data excludes vacancies, including when calculating total FTEs.

b: As of October 20, 2022, the total number of FTEs at Elk Grove Unified was not available, so the percentage of Central Administration FTEs out of total FTEs at Elk Grove Unified is not presented.

Summary Points: Comparative Position Analysis

The results of our comparative staffing analysis show that SFUSD has more Central Administration FTEs per 10,000 students than the five peer comparison districts that provided us with their position control reports for comparison. SFUSD has approximately 19 and 11 percent more Central Administration FTEs per 10,000 students than Fresno Unified and Long Beach Unified, respectively, which are the comparison districts with the next-highest numbers of FTEs per student, and it has 59 percent more Central Administration FTEs per 10,000 students than the median of the five peer comparators. The high levels of Central Administration staffing are driven primarily by SFUSD's high number of FTEs in Instructional Supervision and Administration compared to the other districts. However, SFUSD also has a higher number of General Administration FTEs compared to the peer districts. For Plant Services, SFUSD has a lower number of Central Administration FTEs per school site compared to the median for the peer districts. Regarding the ratio of supervisors to non-supervisory staff, SFUSD is in the middle of its peers for Instructional Supervision and Administration and has the

second-lowest ratio of its peers in Plant Services, but it has the second-highest ratio for General Administration.

Report Conclusion

The results of this analysis overall show that SFUSD invests more resources, both staffing and budgetary, in Central Administrative functions than its peers. Of the main types of Central Administrative functions, SFUSD spends more in total on Instructional Supervision and Administration activities than it does on General Administration activities or on Plant Services activities. Within the Central Administrative functions, we found that Instructional Supervision and Administration was the largest source of the difference in both staffing and expenditures, followed by General Administration, both proportionally and per student. Conversely, we found that SFUSD does not invest as much as its peers on Plant Services, despite having more school sites than many of the districts in our comparison cohort.

In some cases, it is clear that higher levels of investment in particular areas are the result of specific policy choices on the part of the District. For example, SFUSD has a robust curriculum development function to create its own school curriculum, while the peer districts in our analysis may use pre-developed curriculum. In addition, SFUSD may receive additional resources from federal, state, and local sources that it chooses to use to increase its investment in Instructional Supervision and Administration. However, overall, the results of this analysis show that the District may wish to evaluate its spending and staffing levels in Instructional Supervision and Administration in particular, given how much more it resources this area than peer districts.

Policy Options

The Board of Supervisors should:

1. Call a public hearing and present the information contained in this report to SFUSD for additional discussion and analysis as part of an assessment of policy choices and funding decisions, and request that SFUSD provide additional information and context as appropriate, in order to inform SFUSD's policy and budgetary decisions.
2. Request that SFUSD report back to the Board of Supervisors in six months on its assessment of the results of this analysis and any resulting changes in resource allocations.

Appendix I: Definitions of Standardized Funds and Functions used by SFUSD and other School Districts in California

Exhibit 28: Fund Definitions

Type	Definition
General fund	The general fund is the chief operating fund of a school district that accounts for the ordinary operations of the district. Resources within a general fund may be restricted (resources that have special accounting or reporting requirements, or that are legally restricted to certain uses) or unrestricted.
Student activities fund	The student activity fund is used to account separately for the operating activities of associated student body accounts that are not fiduciary in nature, including student clubs, athletics, and other student body activities.
Special revenue funds	Special revenue funds account for the proceeds from specific revenue sources that are restricted or committed to certain activities. SFUSD's primary special revenue funds are the Child Development Fund (fund 12), which accounts for federal, state, and local revenues to operate child development programs, and the Cafeteria Special Revenue Fund (fund 13), which accounts for federal, state, and local revenues to operate the district's food service program.
Capital projects funds	Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities and other capital assets. SFUSD's primary capital projects funds are the Building Fund (fund 21), which accounts for proceeds from the sale of bonds; the Capital Facilities Fund (fund 25), which accounts for revenues received from fees levied on development projects; the Special Reserve Fund for Capital Outlay Projects (fund 40), which accumulates general fund monies for capital outlay purposes; and the Capital Projects Fund for Blended Component Units (fund 49), which accounts for capital projects financed by Mello-Roos Community Facilities Districts ¹² and similar entities.
Debt service funds	Debt service funds account for the accumulation of resources for and payment of principal and interest on general long-term debt. SFUSD's only debt service fund is the Bond Interest and Redemption Fund (fund 51), for the repayments of bonds issued by the District.
Proprietary funds	Proprietary funds include enterprise funds, which account for activities for which a fee is charged to external users for goods or services (typically operated more similarly to a private business enterprise) and internal service funds, which account for services that are rendered to other organizational units of the district on a cost-reimbursement basis (designed to be self-supporting with the intent of full cost recovery). SFUSD's internal service fund is its self-insurance fund, which accounts for and reports activities related to the self-insured workers compensation program.
County school service fund	The general fund for a county office of education is called the county school service fund. At SFUSD, revenues and expenditures associated with the San Francisco County Office of Education are accounted for in fund 05.

Source: California School Accounting Manual.

¹² The Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 et seq.) allows any county, city, special district, school district, or joint powers authority to establish, with voter approval, a community facilities district for the purpose of selling tax-exempt bonds to finance public improvements and services.

Exhibit 29: Function Definitions

Type	Definition
Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students. The instruction function area includes special education instruction, including special education separate classes, in-classroom special education services, and other specialized services for special education.
Instruction-related services	Instruction-related services provide administrative, technical, and logistical support to facilitate and enhance instruction. The main categories of instruction-related services are: <u>instructional supervision and administration</u> , which are activities to assist instructional staff in planning, developing, and evaluating instruction including curriculum development and staff training; <u>instructional library, media, and technology</u> , which are activities concerned with media and audiovisual teaching and learning resources, including printed and non-printed educational materials, audiovisual hardware and content materials, and the costs of librarians, library clerks, and audiovisual personnel; and <u>school administration</u> , which are activities to manage and direct the operation of a particular school, including the functions of the principal, assistant principals, and clerical staff who work in support of school-based administrative duties.
Pupil services	Pupil services are support services provided directly to students that are not instructional services. Pupil services include: guidance and counseling; psychological services; attendance and social work services; health services; speech pathology and audiology services; pupil testing services; pupil transportation; and food services.
Ancillary services	Ancillary services are school-sponsored activities during the day that are not instructional, instruction-related, or pupil services. Ancillary services may include school-sponsored co-curricular activities like band, choir, speech, and debate, as well as school-sponsored athletics and physical education.
Community services	The community services function captures activities concerned with providing community services to community participants other than students (for example, the operation of a community swimming pool, a recreation program for the elderly, or a community childcare center).
Enterprise	Enterprise activities are financed and operated similar to private business enterprises, with the intention that costs are financed or recovered primarily through user charges. At SFUSD, enterprise expenditures are associated with its self-insurance fund, which accounts for activities related to the District's self-insured workers compensation program.
General administration	General administration refers to agency-wide administrative activities, including: the administrative and policy roles of the Board and Superintendent; staff relations and negotiations; public information; financial auditing; budgeting; accounts payable and receivable; payroll; accounting; personnel and human resources; staff development; planning, research, and development; purchasing; warehousing and distribution; printing, publishing, and duplicating; and data processing, computer facility management, and systems development.
Plant services	Plant services include <u>plant maintenance and operations</u> , which capture activities that keep a district's physical locations open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in working condition and satisfactory repair; <u>facilities acquisition and construction</u> , which are activities concerned with capital projects such as acquiring land and buildings, remodeling or constructing buildings, and improving sites; and <u>facilities rents and leases</u> , which are activities to acquire facilities through operating leases or rentals.
Other outgo	Other outgo records debt service payments, transfers between the district and another agency, and interfund transfers, which are transfers between different funds of the district.

Source: California School Accounting Manual.

Appendix II: Defining and Calculating Central Administration Functions

To define “Central Administration” functions, we relied on the California School Accounting Manual’s categorization of function codes. We chose this method because the CSAM allows our methodology to be replicated for each comparison school district, since each school district follows the uniform CSAM accounting procedures.

For this analysis, we define Central Administration as any authorized position that is coded under the function groups **Instructional Supervision and Administration**, **General Administration**, or **Plant Services**.

General Administration and Plant Services are both functions that are straightforward to classify as Central Administrative. These include the functions of district-wide fiscal/budget, human resources, security, maintenance, research and development, policy and communications, and custodial services as well as the Superintendent’s office and the Board of Education.

Instructional Supervision and Administration is a sub-category of Instruction-Related Services. Instruction-Related Services includes functions of instructional supervision and administration, instructional library, media, and technology, and school administration, which includes school-site principals and other administrators. Based on the definitions in the CSAM, we concluded that some of the Instruction-Related Services functions are district-wide while others are more specific to school sites. The definitions of each function within the Instruction-Related Services group are:

- Instructional Supervision and Administration: activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students, including curriculum development and staff training on techniques of instruction and awareness of how children develop and learn, and the instructional administration of special projects.
- Administrative Unit of a Multidistrict Special Education Local Plan Area (“SELPA”): activities concerned with the receipt and distribution of regionalized services funds, provision of administrative support, and coordination of the implementation of the local plan.
- Instructional Library, Media, and Technology: activities concerned with the use of all teaching and learning resources, including hardware and content materials, methods, or experiences used for teaching and learning, including librarians, library clerks, and audiovisual personnel.
- School Administration: activities concerned with directing and managing the operation of a particular school, including the principal, assistant principals, and other assistants, and clerical staff.
- Other instructional resources, such as parent participation.

Based on these definitions, we determined that only Instructional Supervision and Administration and Administrative Unit of a Multidistrict SELPA would be considered Central Administration. (SFUSD does not have any activities coded as “Administrative Unit of a Multidistrict SELPA,” although some of our peer comparison districts did.) The other three are function codes for positions based primarily at school sites and are concerned with the activities at those specific school sites and are not district-wide. Therefore, within the Instruction-Related Services function group, we narrowed down the functions to only Instructional Supervision and Administration, and Administrative Unit of a Multidistrict SELPA.

Our choice of methodology produced a relatively broad definition of Central Administration that was replicable across peer jurisdictions but came with a trade-off of precision. We aimed to create a definition of Central Administration that only included functions and positions based in a school district’s central office, that performed district-wide work, and/or did not involve any in-class instruction. However, it is possible that some school-based functions are captured within this definition of Central Administration, due to how SFUSD and/or the peer districts categorize expenditures and positions. For example, the FTEs that we define as SFUSD’s Central Administration capture the majority of positions dedicated to district-wide work, but also include some positions that are school site-based or not otherwise district-wide despite their categorization in one of the three administrative-focused function groups that we define as Central Administration. These positions are primarily family liaisons at school sites who are coded as the Instructional Supervision and Administration function. However, if we excluded this function from our analysis, then we would also be excluding a lot of functions that do meet our definition of Central Administration, including the entire Curriculum and Instruction department. Because the goal of this analysis is to provide an overview of SFUSD’s administrative staffing levels, and compare those levels to peer districts, we determined that a broader definition would be better for our purposes.

Lastly, we removed vacant positions from SFUSD’s data and the data from our five peer districts because not all our peer districts could provide their vacant positions in their data, and we determined that it was more important to include all five peer districts than to analyze the data including vacancies. However, we do not believe that including vacancies would change the conclusions of our analysis. When we compared SFUSD’s FTEs to the two districts that were able to provide vacant positions in their data (both Fresno Unified and Elk Grove Unified provided vacant positions), SFUSD had the highest number of Central Administration FTEs per 10,000 students – including vacancies. In fact, even removing SFUSD’s vacant positions but keeping the vacant positions for Fresno Unified and Elk Grove Unified did not make a difference – SFUSD still had more Central Administration FTEs per 10,000 students *without vacancies* than the other two districts had *with vacancies*.

Appendix III: Peer District Enrollment and Demographic Data

Exhibit 30: Peer District Enrollment and Student Demographic Data

District (County)	Census Day Enrollment	Ethnic Diversity Index	Percent English Language Learners
Fresno Unified (Fresno)	72,419	35	18%
Long Beach Unified (Los Angeles)	69,708	46	14%
Elk Grove Unified (Sacramento)	63,947	70	15%
San Francisco Unified (San Francisco)	58,705	63	23%
San Bernardino City Unified (San Bernardino)	51,330	22	20%
Corona-Norco Unified (Riverside)	51,318	48	13%
Oakland Unified (Alameda)	48,704	53	30%
Santa Ana Unified (Orange)	46,593	5	35%
Sacramento City Unified (Sacramento)	45,078	62	17%
Clovis Unified (Fresno)	42,790	54	4%
Garden Grove Unified (Orange)	40,124	42	33%
West Contra Costa Unified (Contra Costa)	31,027	48	29%
San Jose Unified (Santa Clara)	28,710	49	20%

Source: ed-data.org.

Exhibit 31: Number of School Sites per Peer District

District (County)	School Sites ^a	Census Day Enrollment	CDE per School Site
Fresno Unified (Fresno)	99	72,419	731.51
Long Beach Unified (Los Angeles)	84	69,708	829.86
Elk Grove Unified (Sacramento)	65	63,947	983.80
San Francisco Unified (San Francisco)	114	58,705	514.96
San Bernardino City Unified (San Bernardino)	75	51,330	684.40
Corona-Norco Unified (Riverside)	49	51,318	1,047.31
Oakland Unified (Alameda)	118	48,704	412.75
Santa Ana Unified (Orange)	64	46,593	728.02
Sacramento City Unified (Sacramento)	71	45,078	634.90
Clovis Unified (Fresno)	48	42,790	891.46
Garden Grove Unified (Orange)	65	40,124	617.29
West Contra Costa Unified (Contra Costa)		31,027	
San Jose Unified (Santa Clara)	41	28,710	700.24

^aNote: The number of school sites for each district was taken from each district's FY 2020-21 Annual Audit Report. However, some districts count school sites differently, so we made some adjustments for the data used in this report to ensure consistency of our analysis. Specifically, we did not include preschools, because not all districts reported the number of preschools, but did include early childhood education centers (for Sacramento City Unified and Garden Grove Unified we excluded 42 and three preschools, respectively; for Oakland Unified and SFUSD we included 28 and 12 early childhood education centers, respectively). For all districts we excluded any charter schools that are authorized by the district but not managed or maintained by them.

Exhibit 32: Peer District Student Demographic Data

District (County)	Percent Asian	Percent Black or African-American	Percent Hispanic or Latino	Percent Filipino	Percent Native Hawaiian or Pac. Islander	Percent White
Fresno Unified (Fresno)	11%	8%	69%	0%	0%	9%
Long Beach Unified (Los Angeles)	7	13	58	3	1	13
Elk Grove Unified (Sacramento)	27	11	28	6	2	18
San Francisco Unified (San Francisco)	30	7	32	4	1	14
San Bernardino City Unified (San Bernardino)	1	11	79	0	0	5
Corona-Norco Unified (Riverside)	11	6	54	3	0	23
Oakland Unified (Alameda)	12	22	48	1	1	10
Santa Ana Unified (Orange)	2	0	96	0	0	1
Sacramento City Unified (Sacramento)	17	14	41	1	2	16
Clovis Unified (Fresno)	15	3	39	2	0	36
Garden Grove Unified (Orange)	35	1	53	1	0	7
West Contra Costa Unified (Contra Costa)	10	13	56	5	1	10
San Jose Unified (Santa Clara)	14	2.5	53	2	0	22

Note: numbers may not add due to rounding.

Appendix IV: Additional Peer District Comparison Tables

Exhibit 33: Peer District Spending on Instructional Supervision and Administration, FY 2020-21

<i>Instructional Supervision and Administration</i>	Total (\$)	Pct of Operating Exp.*	Per Student	Per School Site
Clovis Unified	\$9,869,503	2%	\$231	\$205,615
Corona-Norco Unified	21,025,749	3%	410	429,097
Elk Grove Unified	26,252,153	3%	411	403,879
Fresno Unified	42,270,069	4%	584	426,970
Garden Grove Unified	30,448,206	5%	759	468,434
Long Beach Unified	48,414,201	5%	695	576,360
Oakland Unified	18,495,391	3%	380	156,741
Sacramento City Unified	28,779,888	4%	638	405,351
San Bernardino Unified	34,300,674	4%	668	457,342
San Jose Unified	25,150,501	7%	876	613,427
Santa Ana Unified	25,066,902	3%	538	391,670
West Contra Costa Unified	29,071,961	7%	937	468,903
Median of Peer Districts	27,516,021	4%	611	428,034
San Francisco	104,504,179	11%	1,780	916,703

Source: California Department of Education Standardized Account Code Structure data.

*Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds).

Exhibit 34: Peer District Spending on Board and Superintendent, FY 2020-21

Board and Superintendent	Total (\$)	Pct of Operating Exp.*	Per Student	Per School Site
Clovis Unified	\$2,602,638	0%	\$61	\$54,222
Corona-Norco Unified	3,580,504	1%	70	73,072
Elk Grove Unified	3,432,902	0%	54	52,814
Fresno Unified	8,018,308	1%	111	80,993
Garden Grove Unified	2,421,485	0%	60	37,254
Long Beach Unified	5,698,887	1%	82	67,844
Oakland Unified	6,704,858	1%	138	56,821
Sacramento City Unified	4,318,021	1%	96	60,817
San Bernardino Unified	3,818,706	0%	74	50,916
San Jose Unified	2,731,184	1%	95	66,614
Santa Ana Unified	2,620,229	0%	56	40,941
West Contra Costa Unified	4,254,218	1%	137	68,616
Median of Peer Districts	3,699,605	1%	78	58,819
San Francisco Unified	17,346,492	2%	295	152,162

Source: California Department of Education Standardized Account Code Structure data.

*Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds).

Exhibit 35: Peer District Spending on Centralized Data Processing, FY 2020-21

Centralized Data Processing	Total (\$)	Pct of Operating Exp.*	Per Student	Per School Site
Clovis Unified	\$5,659,625	1%	\$132	\$117,909
Corona-Norco Unified	20,358,056	3%	397	415,471
Elk Grove Unified	11,016,737	1%	172	169,488
Fresno Unified	11,088,990	1%	153	112,010
Garden Grove Unified	9,306,889	1%	232	143,183
Long Beach Unified	10,522,207	1%	151	125,264
Oakland Unified	8,240,213	1%	169	69,832
Sacramento City Unified	8,389,563	1%	186	118,163
San Bernardino Unified	6,871,488	1%	134	91,620
San Jose Unified	4,953,214	1%	173	120,810
Santa Ana Unified	6,551,072	1%	141	102,360
West Contra Costa Unified	10,942,464	3%	353	176,491
Median of Peer Districts	8,848,226	1%	171	119,486
San Francisco Unified	25,929,715	3%	442	227,454

Source: California Department of Education Standardized Account Code Structure data.

*Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds).

Exhibit 36: Peer District Spending on All Other General Administration, FY 2020-21

All Other General Administration	Total (\$)	Pct of Operating Exp.*	Per Student	Per School Site
Clovis Unified	\$17,089,118	3%	399	\$356,023
Corona-Norco Unified	16,748,665	3%	326	341,809
Elk Grove Unified	40,126,827	5%	628	617,336
Fresno Unified	26,558,953	2%	367	268,272
Garden Grove Unified	14,876,751	2%	371	228,873
Long Beach Unified	23,054,592	2%	331	274,459
Oakland Unified	18,036,946	3%	370	152,855
Sacramento City Unified	25,326,162	4%	562	356,707
San Bernardino Unified	33,125,846	4%	645	441,678
San Jose Unified	13,153,317	3%	458	320,813
Santa Ana Unified	30,855,140	4%	662	482,112
West Contra Costa Unified	17,370,367	4%	560	280,167
Median of Peer Districts	20,545,769	3%	429	331,311
San Francisco Unified	23,467,105	2%	400	205,852

Source: California Department of Education Standardized Account Code Structure data.

*Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds).

Exhibit 37: Peer District Spending on Plant Maintenance and Operations, FY 2020-21

Plant Maintenance and Operations	Total (\$)	Pct of Operating Exp.*	Per Student	Per School Site
Clovis Unified	\$49,534,369	9%	\$1,158	\$1,031,966
Corona-Norco Unified	48,232,375	8%	940	984,334
Elk Grove Unified	55,147,236	7%	862	848,419
Fresno Unified	110,717,893	10%	1,529	1,118,363
Garden Grove Unified	61,992,303	10%	1,545	953,728
Long Beach Unified	99,463,051	10%	1,427	1,184,084
Oakland Unified	50,302,738	7%	1,033	426,294
Sacramento City Unified	63,640,901	10%	1,412	896,351
San Bernardino Unified	63,291,109	8%	1,233	843,881
San Jose Unified	35,772,995	9%	1,246	872,512
Santa Ana Unified	61,443,841	8%	1,319	960,060
West Contra Costa Unified	34,988,968	8%	1,128	564,338
Median of Peer Districts	58,295,539	9%	1,240	925,039
San Francisco Unified	65,911,647	7%	1,123	578,172

Source: California Department of Education Standardized Account Code Structure data.

*Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds).

**Exhibit 38: Peer District Spending on
Facilities Acquisition and Construction / Rents and Leases, FY 2020-21**

Facilities Acquisition and Construction / Rents and Leases	Total (\$)	Pct of Operating Exp.*	Per Student	Per School Site
Clovis Unified	\$3,000,423	1%	\$70	\$62,509
Corona-Norco Unified	3,702,826	1%	72	75,568
Elk Grove Unified	8,266,157	1%	129	127,172
Fresno Unified	7,967,184	1%	110	80,477
Garden Grove Unified	15,476,642	2%	386	238,102
Long Beach Unified	983,551	0%	14	11,709
Oakland Unified	3,033,500	0%	62	25,708
Sacramento City Unified	5,373,019	1%	119	75,676
San Bernardino Unified	8,568,251	1%	167	114,243
San Jose Unified	135,977	0%	5	3,317
Santa Ana Unified	7,722,062	1%	166	120,657
West Contra Costa Unified	847,395	0%	27	13,668
Median of Peer Districts	4,537,923	1%	91	75,622
San Francisco Unified	8,324,654	1%	142	73,023

Source: California Department of Education Standardized Account Code Structure data.

*Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds).

Exhibit 39: Peer District Spending on All Central Administrative Functions, FY 2020-21

All Central Administrative Functions	Total (\$)	Pct of Operating Exp.*	Per Student	Per School Site
Clovis Unified	\$87,755,675	16%	\$2,051	\$1,828,243
Corona-Norco Unified	113,648,175	18%	2,215	2,319,351
Elk Grove Unified	144,242,013	18%	2,256	2,219,108
Fresno Unified	206,621,396	18%	2,853	2,087,085
Garden Grove Unified	134,522,276	21%	3,353	2,069,573
Long Beach Unified	188,136,489	19%	2,699	2,239,720
Oakland Unified	104,813,645	15%	2,152	888,251
Sacramento City Unified	135,827,554	20%	3,013	1,913,064
San Bernardino Unified	149,976,074	19%	2,922	1,999,681
San Jose Unified	81,897,187	21%	2,853	1,997,492
Santa Ana Unified	134,259,247	18%	2,882	2,097,801
West Contra Costa Unified	97,475,373	23%	3,142	1,572,183
Median of Peer Districts	\$134,390,762	18%	\$2,853	\$2,034,627
San Francisco Unified	\$245,483,791	25%	\$4,182	\$2,153,367

Source: California Department of Education Standardized Account Code Structure data.

*Operating Expenditures are expenditures in Fund 01 (General Fund) and Funds 09-20 (Special Revenue Funds).

Appendix V: Table of SFUSD Instructional Supervision and Administration FTEs

Exhibit 40: SFUSD Instructional Supervision and Administration Central Administration Positions, FY 2020-21

Organization, Location, Job Title	FTEs
AFRICAN AMERICAN ACHIEVEMENT	1.5
African-American Achievement	1
Manager I	1
C&I - AVID Tutor Program	0.5
Education Integration Specialist	0.3
Management Assistant	0.2
C & I: ETHNIC STUDIES PRGM	3
C&I Humanities	3
Teacher Special Assign	3
C&I: ACCESS & EQUITY	7.1875
C&I Office of Access & Equity	3.5
Com Rel Sp Stud.Advsr: Spanish	1.5
Supervisor	1
Teacher Special Assign	1
C&I Teaching & Learning	0.6875
Com Rel Sp Stud.Advsr: Spanish	0.6875
State & Federally-Funded Projects	3
Com Rel Sp Stud.Advsr: Spanish	1
Parent & Community Coordinator	2
C&I: COLLEGE & CAREER READINESS	55.6
C&I - AVID Tutor Program	25.3
Com Rel Spec-Multiple Services	3
Director	1
Management Assistant	5.8
Manager II	1
Program Administrator	2
Secretary II	1
Senior Clerk Typist	1
Supervisor	4.5
Teacher Special Assign	6
CAO - Curriculum Improvement	2
Director	1
Executive Director	1
CAREER TECHNICAL EDUCATION	7
Education Integration Specialist	3

Management Assistant	1
Manager I	0.5
Teacher Special Assign	2.5
Human Resources	1
Personnel Analyst	1
Multilingual Pathways Dept	1.3
Program Administrator	0.6
Supervisor	0.4
Teacher Special Assign	0.3
Summer School Department	19
Principal Summer School	19
C&I: CURRICULUM & INSTRUCT. DIV	0.2
State & Federally-Funded Projects	0.2
Senior Management Assistant	0.2
C&I:HUMANITIES/LIBRARIES	10.3
C&I Humanities	8.6
Program Administrator	2
Supervisor	1
Teacher Special Assign	5.6
C&I Teaching & Learning	1
Teacher Special Assign	1
CAO – Curriculum Improvement	0.7
Supervisor	0.7
C&I: OFFICE OF PROF LRNG & LDRSHP	46.1
C&I Teaching & Learning	6
Para on Special Assignment	1
Principal Summer School	1
Teacher Special Assign	4
State & Federally-Funded Projects	0.1
Family Liaison - Cantonese	0.1
Teacher Support & Development	40
Clerk Typist	0.5
Executive Director	1
IS Business Analyst	1
Manager I	1
Para on Special Assignment	1
Personnel Analyst	1
Program Administrator	2
Senior Management Assistant	1
Supervisor	2
Teacher Special Assign	29.5
C&I: PHYSICAL EDUCATION PRGRMS	6
Physical Education Department	6

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Director	1
Program Administrator	2
Senior Administrative Analyst	1
Senior Clerk Typist	1
Supervisor	1
C&I: PRIVATE SCHOOLS ADMIN	0.5
State & Federally-Funded Projects	0.5
Senior Clerk Typist	0.5
C&I: STEM	28.7
C&I Teaching & Learning	25.7
Senior Clerk Typist	1
Teacher Special Assign	24.7
CAO - Curriculum Improvement	2
Program Administrator	1
Teacher Special Assign	1
Teacher Support & Development	1
Director	1
C&I: TEXTBOOKS DEPT	3
C&I Humanities	3
Teacher Special Assign	3
C&I: VISUAL & PERFORMING ARTS	11.5
CAO - Curriculum Improvement	3
Director	1
Educational Policy Analyst	1
Supervisor	1
Music-Visual & Performing Arts	8.5
Senior Clerk Typist	2.3
Senior Management Assistant	1
Supervisor	1
Teacher Special Assign	4.2
COUNSLNG & POST-SECONDARY SCCS	4.6
SFCSD-Cnseling & Social Servic	4.6
Educational Policy Analyst	1
Supervisor	1
Teacher Special Assign	2.6
EARLY EDUCATION DEPARTMENT	53
Early Education Administration Office	53
Clerk Typist	1
Deputy Director	1
Director	2
Education Integration Specialist	3
Educational Policy Analyst	1

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Executive Director	2
Executive Secretary I	1
Principal Administration Analyst	1
Program Administrator	3
R37 EED Family Support Special	5.5
Senior Account Clerk	1
Senior Clerk Typist	13.5
Senior Management Assistant	2
Tchr on SpAssign-Early Ed Div	8
Teacher Special Assign	8
ENVRMNTL & SUSTAINABILITY OFF	1
Chief Financial Officer	1
Director	1
FAMILY ENGMNT & COMMTY PRTNSHP	13.4
After School For All	10
Education Integration Specialist	2
ExCEL Coordinator	1
Junior Management Assistant	1
Manager I	3
Manager II	1
R37 EED Family Support Special	1
Senior Clerk Typist	1
Assessment & Accountability	0.4
Administrative Analyst	0.4
SFCSD-School Health Programs	2
Manager I	1
Manager II	1
Student Family & Community Support	1
Manager I	1
INFORMATION TECHNOLOGY DEPT	6
Information Services & Techno	6
Teacher Special Assign	6
INSTRUCTIONAL REFORM NETWORK	1
Instructional Reform Network	1
Director	1
LEAD COHORT 3	1
Elem. Instructional Sup. & Ops	1
Teacher Special Assign	1
LEAD COHORT 5	1
SFCSD-Cnseling & Social Servic	1
Education Integration Specialist	1
Medi-Cal Revenue Unit	1.5

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Student Attendance	1.5
Junior Management Assistant	0.5
Manager II	1
MULTILINGUAL PATHWAYS	19.88
Assessment & Accountability	0.28
Research Assistant	0.28
Multilingual Pathways Dept	19.1
Education Integration Specialist	1
Educational Policy Analyst	1
Program Administrator	1.4
Secretary II	1.1
Supervisor	1.1
Teacher Special Assign	13.5
State & Federally-Funded Projects	0.5
Family Liaison - Cantonese	0.5
OFFICE OF LEAD	1
Ldership, Eqty, Achment&Design	1
Teacher Special Assign	1
PEEF OFFICE	3
BUDGET & BUSINESS SERVICES COO	1
Senior Administrative Analyst	1
PEEF Office	2
Director	1
Educational Policy Analyst	1
PROP B - SCHOOL SAFETY TAX	1.5
Superintendent Of Schools	1.5
Clerk Typist	1
Senior Clerk Typist	0.5
PUPIL SERVICES	10.25
Parent Relations	2
Manager I	1
Parent & Community Coordinator	1
SFCSD - Pupil Services	7
Para on Special Assignment	1
Parent & Community Coordinator	1
R11 Child Welfare & Attendance	2
R11S Child Wel & attend Spanish	3
SFCSD-School Health Programs	1.25
R11C Child Wel & Attend-Chinese	1
Teacher Special Assign	0.25
SCHOOL HEALTH PROGRAMS	16.2
SFCSD-School Health Programs	15.2

Budget and Legislative Analyst

Management Assistant	1.1
Manager I	1
Manager II	1
Para on Special Assignment	1
Parent & Community Coordinator	0.6
R30 Com Health Outreach Worker	1.25
Senior Administrative Analyst	2
Senior Clerk Typist	0.5
Site Nutrition Coordinator	1
Teacher Special Assign	5.75
Student Nutrition Services	1
Management Assistant	1
SECURITY AIDES-T10	1
Chief of Support Operations	1
Director	1
SFCSD: SECTION 504 SERVICES	2.4
SFCSD-School Health Programs	2.4
Management Assistant	0.9
Registered Behavior Technician	1.5
SPECIAL EDUCATION GENERAL	1
Special Education Services	1
Sp. Ed. Content Specialist	1
SPED: CNTRL ALLOC SITE STAFFING	1
Special Education Services	1
Teacher Special Assign	1
STATE & FEDERAL PROGRAMS	6.8
State & Federally-Funded Projects	6.8
Director	1
Manager I	1
Principal Clerk	1
Program Administrator	2
Senior Management Assistant	0.8
Supervisor	1
TRANSLATION & INTERPRETATION	3
Translation Services Department	3
Parent & Community Coordinator	3

Source: SFUSD Position Control Report, FY 2020-21

Note: This table excludes all school-site based employees, such as Family Liaisons, to show what we believe to be SFUSD's true "Central Administration" FTEs. We did not exclude these school-site positions in the comparative analysis of Instructional Supervision and Administration FTEs presented in the report because we were unable to exclude them in the data received from each of our five peer comparison districts.