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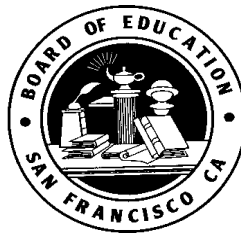
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# **SAN FRANCISCO COUNTY OFFICE OF EDUCATION SAN FRANCISCO UNIFIED SCHOOL DISTRICT**

## **LOCAL CONTROL & ACCOUNTABILITY PLAN AND RECOMMENDED BUDGET (DRAFT)**

**For Fiscal Year 2024-25**

**1st Reading**



### **Volume II of II: District & County Budget Overview**

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**RECOMMENDED BY**

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**JUNE 11, 2024**



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# How to Navigate the Budget Book

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

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

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

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

### Budget Overview for Parents

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

### Annual Update

The Annual Update reports on the status toward achieving the goals and outcomes identified in the previous year's LCAP.

### Plan Summary

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

### Engaging Educational Partners

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

### Goals and Actions

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

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

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

### Action Tables

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

In addition to the information included in this document, the district provides LCAP resources on its website: <https://www.sfusd.edu/about/budget-and-lcap>. This information will be updated to reflect the FY 2023-24 LCAP after it has been adopted.

## How to Navigate Volume II: Budget Overview

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

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

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

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

## Other Budget Resources

In addition to the descriptions and budgetary information included in this document, the district provides budget resources on its website: <https://www.sfusd.edu/about/budget-and-lcap>. This information will be updated to reflect the FY 2024-25 budget after it has been adopted.



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

The San Francisco Unified School District (“SFUSD” or the “District”) educates over 48,000 of San Francisco’s pre-K, elementary, middle, and high school age children through a network of 136 pre-K–12 schools located throughout the City and County of San Francisco.

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

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

- Lainie Motamedi, President
- Matthew Alexander, Vice President
- Kevine Boggess, Commissioner
- Alida Fisher, Commissioner
- Jenny Lam, Commissioner
- Mark Sanchez, Commissioner
- Lisa Weissman-Ward, Commissioner

## Vision, Values, Goals, and Guardrails

The SFUSD mission, vision, goals, and beliefs continue to serve as guiding principles for our work. Over the past two years, the Board and Superintendent have reaffirmed and updated our District Vision and Values, as well as adopting new Goals and Guardrails.

### Mission Statement

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

### Vision of Student Success

All SFUSD students will graduate as independent thinkers with a sense of agency who have attained academic and creative skills to lead productive lives and contribute to our community.

### Core Values

- **Student-Centered:** We put students' needs first with a focus on the whole child.
- **Fearless:** We persist through challenges with humility, transparency, and a growth mindset.
- **United:** We celebrate and build on each other's strengths and differences to collectively achieve excellence.
- **Social Justice:** We stand with those who are most impacted by systems of oppression and actively change those systems within our District.
- **Diversity-Driven:** We respect and seek to understand each person in order to be an inclusive and anti-racist district.

### Goals

- **Third Grade Literacy:** The percentage of ALL third-grade students reading at grade level as measured by state tests (SBAC ELA) will increase from 52% proficiency rate in October 2022 to 70% proficiency by October 2027.
- **Eighth Grade Math:** The percentage of ALL eighth-grade students performing math at grade level as measured by the state tests (SBAC Math) will increase from 42% proficiency rate in October 2022 to 65% proficiency by October 2027.
- **College and Career Readiness:** The percentage of all high school 12th graders who are “college/career ready” as defined by the California Department of Education will increase from 57.5% in June 2020 to 70% by June 2027.

## Guardrails

The Guardrails reflect the community's specific non-negotiables that must be honored while implementing the goals.

- **Effective Decision-Making:** The superintendent will not make major decisions without utilizing a process—that includes meaningful consultation with the parents/guardians, students, and staff who will be impacted by those decisions—at the inception, adoption, and review.
- **Serving The Whole Child:** The Superintendent will not take approaches that neglect the cognitive and academic development, social and emotional development, identity development, physical and mental well-being, or ethical and moral development of students.
- **Curriculum and Instruction:** The Superintendent will not allow curriculum and instruction not rooted in excellence, not challenging and engaging, not student-centered, not culturally responsive, or not differentiated to meet the academic needs of all students.
- **Resource Allocation:** The Superintendent will not allow resources to be allocated without transparently communicating how the allocations are baseline sufficient to operate all schools while addressing inequitable inputs and creating more equity and excellence in student outcomes.
- **Strategic Partnerships:** The Superintendent will not impede collaboration with the City of San Francisco, state and federal agencies, community-based organizations, philanthropic organizations, and the business community to advance the District's goals and values.

## Our Strategies in Action

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

# Major Funding Sources

## Local Control Funding Formula (LCFF)

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



The Local Control Funding Formula (LCFF), first implemented in 2013-14, provides an equity-based method of distributing education revenues to school districts, charter schools, and county offices of education. LCFF established a per pupil base grant plus supplemental and concentration funding for specific populations of students including Multilingual Learners, students from low-income households, and youth in foster care.

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

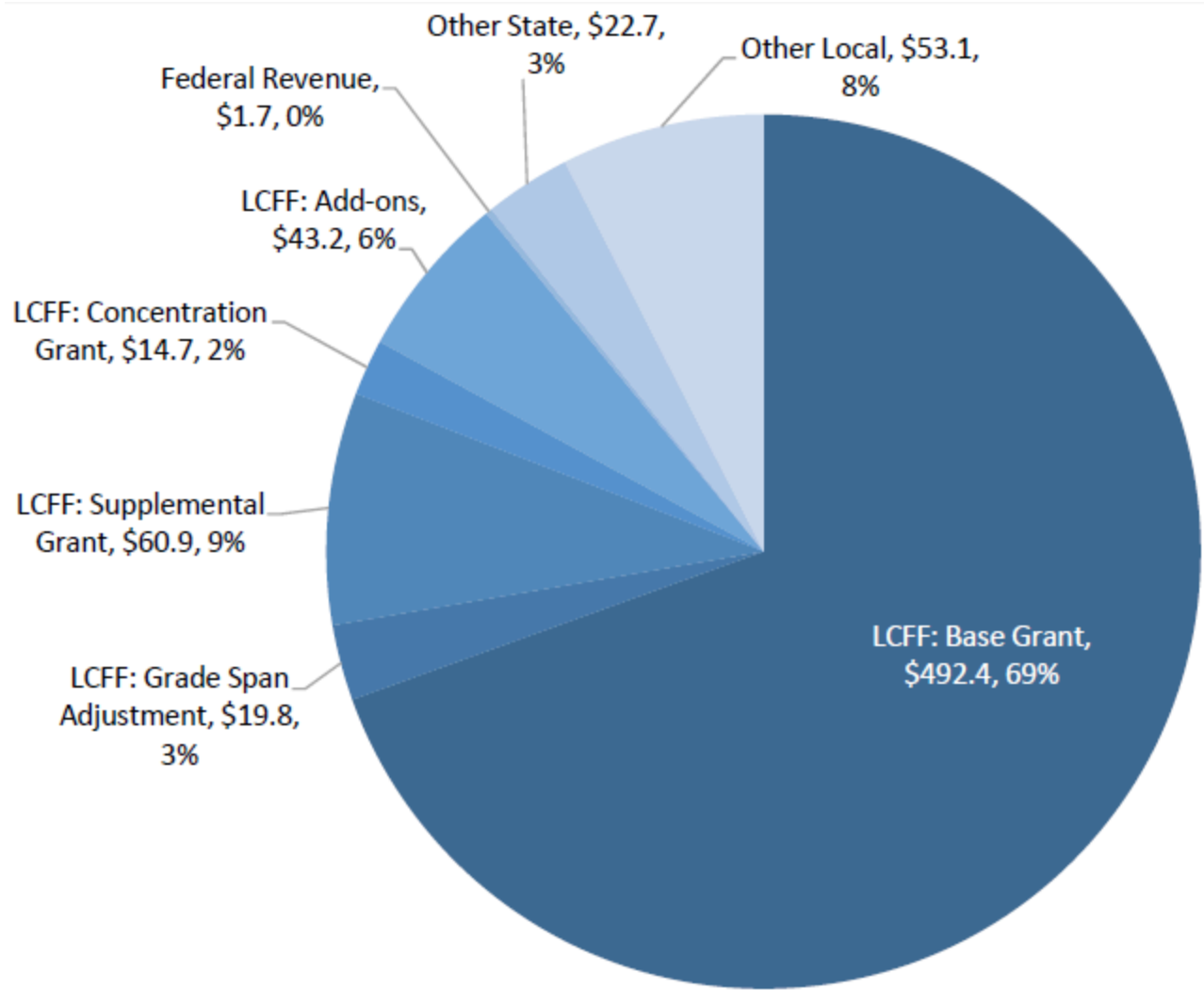
Grade Level	Funded ADA = 45,523.64	FY 2023-24 Base Grant	1.07% COLA	FY 2023-24 Base Grant
Grades TK-3	14,674.90	\$9,919	\$106	\$10,025
Grades 4-6	10,280.16	\$10,069	\$108	\$10,177
Grades 7-8	6,306.72	\$10,367	\$111	\$10,478
Grades 9-12	14,261.86	\$12,015	\$129	\$12,144

Under the LCFF, base grants are adjusted for grade spans, with different factors or weights applied for pupils in transitional kindergarten and kindergarten to Grade 3, primary (grades 4-6), middle schools (grades 7-8) and high school (grades 9-12). The TK-3 grade span receives additional funding to implement lower class sizes, and the high school grade span (grade 9-12) receives additional funding for Career-Technical Education (“CTE”). Each fiscal year the State of California identifies a Cost of Living Adjustment (COLA) that is applied to the Base Grant. Governor Newsom’s proposed FY 2024-25 budget included a 1.07% COLA across grade spans. For FY 2024-25, the District currently expects to receive \$492.4 million from the LCFF Base Grant as well as \$19.8 million for grade span adjustments.

In addition to the Base Grant, the District is projected to receive \$60.8 million in Supplemental Grant funding and \$14.7 million in Concentration Grant funding with a UPP of 59.41%. These grants are determined by the number of pupils who are eligible for free and reduced priced meals, identified as Multilingual Learners, or are foster youth. Grants are determined on an unduplicated count of pupils; that is, a student can only be counted once, regardless of how many categories they fall under. The funding provided by these grants may be used for any locally determined educational purpose as long as it substantially benefits the pupils that generate the funds. The Superintendent of Public Instruction annually computes the percentage of unduplicated pupil count utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS).

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

The District expects to receive \$631.0 million from LCFF overall, after accounting for the \$38.1 million Targeted Improvement Block Grant (TIIG), \$2.7 million for Home-to-School Transportation, and \$2.4 million Transitional Kindergarten add-ons. The chart below displays the projected target entitlement that SFUSD will receive in FY 2024-25 by component.



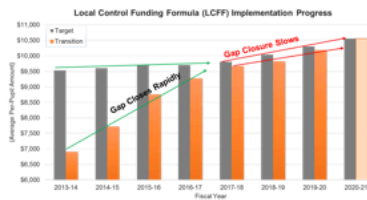
## Revenue Drivers & Assumptions



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



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



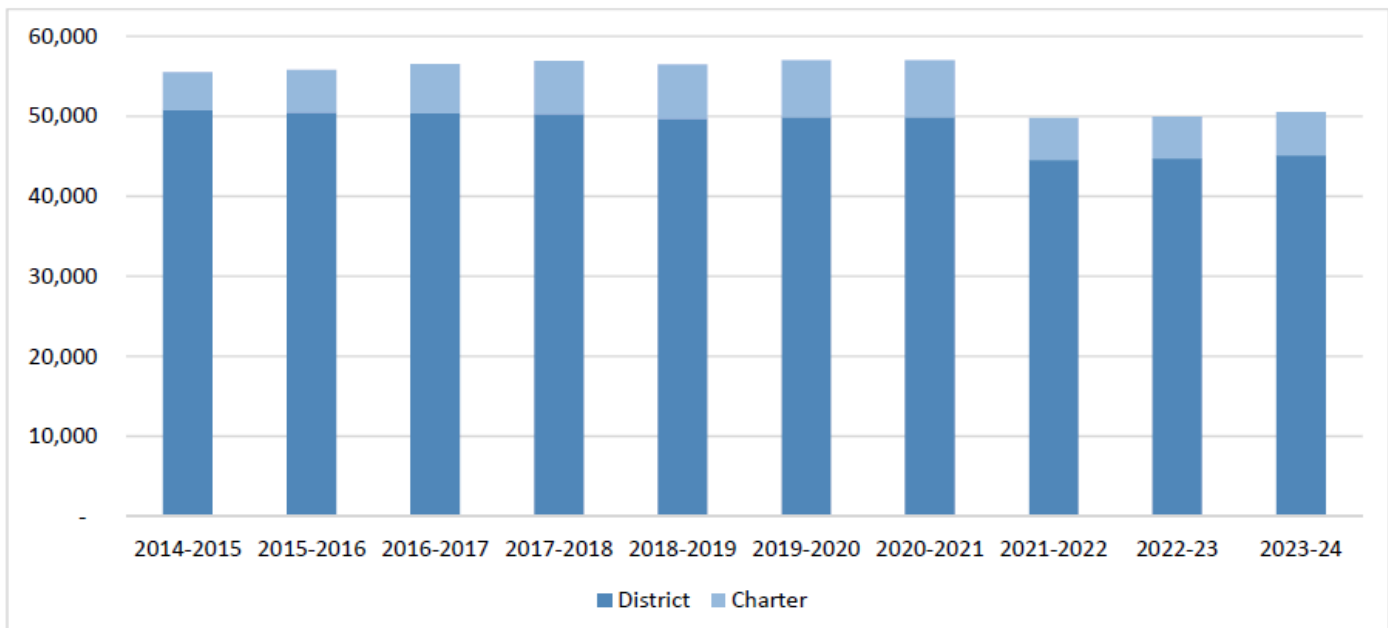
← Department of Finance (DOF) assumptions for revenue are used for LCFF gap closure factors

&

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

## Average Daily Attendance (ADA) and Enrollment

Average Daily Attendance is calculated using a formula based on the total number of days students are present divided by the total number of instructional days in the school year. ADA for regular attendance is based on the average number of pupils actually attending classes. Other types of ADA are based on classroom hours. This estimate is typically based on average rates of attendance as of the end of the seventh school month in the school prior year, referred to as Period 2 ("P-2"). As demonstrated in the chart below, the District's ADA has declined over the years, but then made a sharp drop in FY 2021-22, primarily due to shifts in enrollment and absences related to the ongoing impacts of COVID-19.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-23	2023-24
District	50,781	50,504	50,405	50,283	49,703	49,893	49,893	44,542	44,748	45,136
Charter	4,752	5,319	6,115	6,612	6,768	7,129	7,129	5,254	5,210	5,399

While the LCFF Base grant is determined by ADA, enrollment is a critical indicator of ADA trends and is a determinant of State funding like the Mandate Block Grant and Lottery funding. Also, the District's Unduplicated Pupil Percentage (UPP) is determined by calculating the number of Low Income (measured by Free/Reduced Lunch eligibility), Multilingual Learner, and Foster Youth students compared to total enrollment. A district's UPP drives LCFF Supplemental and Concentration grant funding as well as eligibility for other state and federal funds such as Title I and the Community School Implementation Partnership Grant.

As indicated by trends in ADA, the District's overall enrollment has been declining over the last several years. For example, in the three year period between FY 2016-17 and FY 2019-20, enrollment declined by 454 students (1%), from 53,388 students to 52,934 students. Then, with the shift to distance learning during COVID-19, the District saw enrollment decline by 1,036 students to 51,898 students in SY 2020-21. This number has continued to drop; SFUSD enrolled approximately 48,728 students in FY 2023-24. The District's rate of declining enrollment has slowed over the past two years, thanks in large part to the introduction of universal Transitional Kindergarten. From 2022-23 to 2023-24, Transitional Kindergarten ADA increased by 272.17, from 502.01 to 772.18. As more schools have added TK classrooms, the District's overall enrollment has steadied. Attendance has also improved slightly, resulting in a small increase in ADA compared to recent years. Due to statewide and historical trends, the District's multi-year projections continue to reflect declining enrollment that will slow revenue growth, reduce enrollment at school sites, and impact per pupil demand for staff and services.

The official update to the District's FY 2024-25 enrollment will occur at the "10-Day Count" of the new school year. Until then, District staff will continue to monitor the trending decline in enrollment, which could impact LCFF and other state funding sources. Additionally, the District will continue to work with the City and County, State, and demographers to better understand these trends and anticipated impacts on students and our funding streams.

## **Standardized Account Code Structure (SACS)**

Per *California Education Code*, SFUSD's budget follows the definitions, instructions, and procedures in the *California School Accounting Manual*, which determines the generally accepted accounting principles for the fair presentation of financial statements. Conformity with these principles is essential for consistency and comparability in financial reporting. School districts and county offices of education use a chart of accounts referred to as the Standardized Account Code Structure (SACS) to record all financial activity. SACS consists of a string of seven numerically coded fields, which are used in combination to classify revenues, expenditures, and balance sheet accounts in order to determine and report the entity's financial position and results of operations. SACS establishes uniformity in financial data collection, reporting, transmission, accuracy, and comparability across LEAs (local education agencies) in California. Although SACS ensures uniformity, each LEA self-determines their use of the fields in budgeting. SFUSD plans to examine its use of several fields in the SACS chart of accounts - the "Function" field in particular - to ensure comparability with peer districts.

## **Fund Structure**

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

## District Funds

The total District operating budget is maintained across multiple funds (Fund numbers are in parentheses).

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

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

## County Office of Education Fund

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

## District General Fund – Unrestricted General Fund (UGF)

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

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

The recommended budget anticipates completing Fiscal Year FY 2023-24 with an ending fund balance of \$159.9 million which maintains the 2% reserve for economic uncertainties, funds for revolving stores and supplies, a \$48.1 million reserve for budget stabilization, \$23.0 million committed for salary increases, and \$60 million to maintain the Rainy Day Reserve and a Systems Reserve.

Details are in Exhibit 2.

## Revenue

In aggregate, total Unrestricted General Revenues for FY 2024-25 are projected at \$708.5 million. Total unrestricted revenues are projected at approximately \$14.7 million less than the District's 2023-24 estimated actuals due to a decrease in LCFF funding.

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

## Assumptions

### Revenue

- LCFF is projected at \$631.0 million.
- LCFF revenue includes base funding, grade span adjustments for Grades TK, K-3 and 9-12, as well as supplemental and concentration grant funding.

- LCFF is proposed to be increased by a 1.07% COLA, resulting in a funding increase of \$106-\$129 per average daily attendance.
- A three-year rolling average of 59.41% is projected for the unduplicated pupil count, based on student enrollment data submitted through the California Longitudinal Pupil Data system (CALPADS).

Note: LCFF revenue estimates are subject to revision before the State budget is approved. If actual revenues reflected in the State's enacted budget vary from the May Revision funding levels, corresponding adjustments will be made at the beginning of the new fiscal year.

#### **Federal Revenue**

- Most federal revenue received by SFUSD is restricted.

#### **Other State Revenue**

- Unrestricted Lottery income is projected at \$7.8 million.
- Mandated Block Grant revenue is projected at \$2.2 million.

#### **Other Local Revenue**

- Sales tax revenues are projected at \$36.0 million.
- Ongoing Leases and Rentals are projected at \$12.5 million.
- Interest revenue is projected at \$4.6 million.

#### **Expenditures**

In aggregate, total Unrestricted General Fund (UGF) Expenditures during FY 2024-25 are projected at \$599.8 million. These figures reflect school staffing and budget allocations, costs of centrally budgeted functions, anticipated UGF contributions for special programs, and additional priority investments.



## ***NEW in 2024-25: School Staffing and Resource Plan***

Beginning in 2024-25, SFUSD has adopted a new School Staffing and Resource Plan to provide consistency, predictability, and clarity with respect to staffing and funding allocations for school. This plan will ensure that each school receives the instructional, administrative, and support staff needed to design the educational experience for their students as well as the necessary support for our students who have been historically underserved by SFUSD.

The staffing allocations for individual sites are based upon enrollment projections and the guidelines outlined in the [2024-25 SFUSD School Staffing and Budget Resource Guide](#). The guidelines are informed by best practices to support student learning, the needs of our student population, our bargaining agreements, and community input. SFUSD is targeting investments in high quality instruction and a community schools approach. This looks like providing resources for coaching, instructional leadership teams, coordinated care teams, and student supports. Additionally, our staffing plan reflects our commitment to improving the outcomes for our focal students who have been historically underserved by the district. We will continue to provide increased resources to our students with the greatest need.

School Site Councils (SSCs) continue to play a critical role in the budget planning process. After doing a thorough assessment of current conditions and needs each year, each school conducts a monitoring process to see how well the strategies they have been implementing are meeting their goals. Each school's School Plan for Student Achievement (SPSA) prioritizes the continuing needs of the school and outlines specific strategies to meet the school's objectives.

School Site Councils actively participate in spring preliminary budget development to evaluate supplemental strategies and priorities to pair with the Foundational and Program Allocations that are allocated on a Full-Time Equivalent (FTE) basis to schools. Staffing and budget allocations for each school are indicated in Exhibit 8. These site budget allocations are subject to change as a result of fluctuations in each school's actual enrollment in the fall and/or overall SFUSD funding levels.

## ***Assumptions***

Expenditure assumptions are described below. UGF revenue and budgeted expenditure details are also available for further review in the Exhibits.

### **Salary & Benefit Costs**

- Salaries are prorated for scheduled step and column increases, and incorporate all negotiated salary increases that will take effect in 2024-25
- Open positions are budgeted at the average salary for the particular job classification
- Employer contribution to CALSTRS are projected to remain level at 19.10%

### **UGF Contributions and Other Outgo to Other Funds**

Contributions to Restricted Resources total \$177.2 million:

- \$139.2 million to support Special Education services
- \$38.2 million to the Ongoing & Major Maintenance Reserve

### **Other Factors**

- \$11.3 million Quality Teacher & Education Act (QTEA) contribution to certificated and classified salaries and benefits.

## **District General Fund – Restricted General Fund (RGF)**

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

SFUSD staff update revenue and expenditure projections for restricted funds, such as state and federal grants, as information is released by awarding agencies. In many cases, the numbers that are indicated in this budget are preliminary and are reviewed with individual program managers based on anticipated grant awards and projected spending plans. Revenue projections are generally based on actual grant awards or, if grant awards for FY 2024-25 have not been received, a continuation of the FY 2023-24 funding levels. During the course of each fiscal year, additional grants are determined; as a result, actual restricted funding is typically higher than the total of funds reflected in the district's adopted budget. Each program is assigned a "Resource" code, which is used consistently throughout the state for state and federal programs.

### **Ongoing & Major Maintenance (Resource 81500)**

As a condition of participating in (and receiving funds through) the State's school building program, each fiscal year the district is required to transfer from the unrestricted general fund to its ongoing routine repair and maintenance account (RRMA) an amount equal to 3% of total general fund expenditures, transfers out, and other uses. This account is identified by and fiscally managed under a restricted resource code in the district's Restricted General Funds. For 2024-25, the contribution totals \$38.2 million.

### **Federal Funds**

Federal categorical funding represents approximately ten percent of the District's Restricted General Fund. Several of the most significant federal programs were created through the Elementary and Secondary Education Act (ESEA) of 1965. The 2015 ESEA reauthorization is known as the "Every Student Succeeds Act" (ESSA). Many of the areas of emphasis in prior legislation continue to hold true, including the School Quality Improvement System (CORE Waiver) and No Child Left Behind. As legislation is proposed and adopted at the federal and state levels, we will continue to align our accountability and funding structures accordingly.

### **State Funds**

The majority of state categorical programs have been rolled into the LCFF, with the exception of federally-mandated programs (e.g. child nutrition and Special Education), programs that are the result of a voter ballot initiative (e.g. after school programs) or are the outcome of a legal settlement (e.g., formerly QEIA). A number of new categorical state grants have been established over the past several years that provide valuable revenue to implement new programs and augment others. Such grants include the Arts, Music, and Instructional Materials Block Grant, the Learning Recovery Emergency Block Grant, the Expanded Learning Opportunities Plan, the California Community Schools Implementation Grant, and the Educator Effectiveness Block Grant. California voters also approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24.

### **Local Funds**

The City and County of San Francisco supports the district through several grant programs, including funds provided by the Department of Children, Youth, and their Families (DCYF). The largest restricted local grant program is the Public Education Enrichment Fund (PEEF), created by San Francisco voters' approval of Proposition H in March 2004. The funding was reauthorized in November of 2014 under the Children and Families First initiative. The ballot initiative approved by the voters created an advisory body led by the Mayor and the Superintendent to align city, school district, and community efforts to improve outcomes for children, youth, and families.

Additionally, the district receives support from two local parcel tax revenues: the Quality Teacher and Education Act (QTEA), created by San Francisco voters' approval of Proposition A in 2008, and the Fair Wages for Educators Act (FWEA), created by San Francisco voters' approval of Proposition J in 2022.

### *Student Success Fund*

In November 2022, San Francisco voters voted to establish the Student Success Fund. The Student Success Fund provides vital additional resources for the SFUSD with a dual focus on achieving grade-level success in core academic subjects and enhancing the social and emotional well-being of all SFUSD students. One model to achieve the purposes of this Fund is the community school framework that has been implemented across the country with proven outcomes in academic achievement and student success. To help students succeed in the classroom, this framework bolsters current resources available in schools, and may include academic support, social/emotional interventions, strategies to address persistent poverty and trauma, or support for families to secure stability.

A collaborative governance body has been created to provide advisory oversight and accountability to the fund. While the operational administration, management, monitoring and awarding of Student Success Grants, Technical Assistance Grants to Eligible Schools will be managed by DCYF & SFUSD. In 2024-25, the total amount available from the Student Success Grant totals \$35 million.

### *Public Education Enrichment Fund (PEEF)*

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

PEEF provides critical funding to improve the quality of education for San Francisco youth and is shared by SFUSD and the Department of Early Care and Education. PEEF funding is distributed evenly across the following three programming categories, two of which reside with SFUSD:

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

### **2024-25 SFUSD PEEF Expenditure Plan**

The PEEF Expenditure Plan, which contains program plans for the SLAM and OGU components, will be voted on by the SFUSD Board of Education in late June 2024. The Controller’s Office for the City and County of San Francisco’s Office estimates PEEF revenue at \$94.3 million for 2024-25. The current budget figures reflect this revenue outlook.

For more information and to view the entire 2024-25 PEEF Expenditure Plan, please visit the [PEEF webpage](#).

### *PEEF Baseline Funding*

In addition to PEEF, the District receives a baseline level of funding from the City to enrich the educational experience of our students. This funding pre-dates the PEEF annual allocation, generates \$10-13 million annually, and is administered by the Department of Children, Youth and Their Families (DCYF). The District and DCYF are committed to strengthening and improving education and comprehensive services in our schools with these funds. For 2024-25, DCYF funding of approximately \$13.4 million will continue to support major SFUSD programs and services including: student transportation for field trips, salad bars and fresh fruit in school cafeterias, and secondary Wellness Centers.

## *Quality Teacher and Education Act (QTEA)*

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

QTEA authorizes the city to collect an annual tax per parcel of taxable property for 20 years. The annual tax amount is adjusted for inflation annually – in 2008 it was \$198; for 2023-24 the amount was \$299.76. For 2024-25, the parcel tax amount is projected to be \$310.74 and the total revenues are projected to be \$51.1 million.

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

### **UESF MOU Portion**

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

To acknowledge teachers' continued service at SFUSD, QTEA provides 4-Year Retention Bonuses of \$2,500 and 8-Year Retention Bonuses of \$3,000. High Potential School stipends of \$2,000 are given to teachers and administrators throughout the year for those who serve at high turnover school sites, which are also often those that serve higher concentrations of focal students. Hard-to-Fill Subject stipends of \$1,000 are given to teachers for their work in Special Education and Bilingual Education. QTEA also provides professional development and growth opportunities through the Master Teacher Program and the San Francisco Teacher Residency (SFTR).

In addition to supporting district teachers and staff, QTEA aims to recognize and reward schools for effective strategies and innovative best practices. The annual QTEA Impact & Innovation Awards program is designed collaboratively between the district and UESF in an effort to recognize the great work that is happening at schools. These awards continue to showcase the creativity, problem-solving skills, and continual cycle of improvement integral to SFUSD schools.

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

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

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

### **Non-UESF MOU Portion**

The Non-UESF MOU Portion of QTEA supports a multifaceted array of initiatives to further support teacher quality and retention. QTEA funds support the Administrator Micro-Grants program. With the goal of fostering educator-led professional development across sites/departments, the Administrator Micro-Grants support cross-site or cross-department collaboration and learning for administrators. This program recognizes that there is significant expertise and innovation within our own district that can and must be leveraged. In order to enhance or ignite new thinking and practices, this program gives administrators the opportunity to learn from one another and visit other sites.

Many technology initiatives continue to grow through QTEA. SFUSD's technology goals include redefining the classroom experience, developing critical tools and systems, and building resilient infrastructure. QTEA funding of the Department of Technology (DoT) supports comprehensive improvements to teaching and learning through technology integration in SFUSD. These efforts result in improved technology experiences for students, parents, staff, and community members.

QTEA provides funds to build the capacity of SFUSD leaders and teachers and to innovate on existing models to ensure more powerful student learning experiences.

### *Fair Wages for Educators Act (FWEA)*

On November 8, 2022, voters within the District approved Proposition J (also known as the Fair Wages for Educators Act), by at least two-thirds approval, replacing Proposition G and establishing an annual tax of \$288 per parcel within the District for each year between July 1, 2021 and June 30, 2038.

The annual tax amount is adjusted for inflation annually. For 2024-25, the parcel tax amount is projected to be \$325.38 and the total revenues are projected at \$53.7 million.

Per negotiations with our bargaining members, FWEA's funding is allocated across two major categories – UESF MOU Portion (accounts for 75 percent of funds) and Non-UESF MOU Portion (accounts for 25 percent of funds).

Parcel tax funds support various District needs such as increasing educators' salaries, expanding access to professional development opportunities, technology investments, charter schools, and funding oversight.

## **Other District Funds**

### **Early Education Development Fund (12)**

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

Over 3,000 children are served by the Early Education Department. Education provided includes Pre-Kindergarten and Out-of-School Time programs. PreK is offered at 30 schools throughout the City. Some of these classes are located on an elementary school campus and others are at independent early education schools. Approximately 85% of the children served in PreK and OST receive subsidized child care services and the remaining 15% pay tuition for services received.

The EED's instructional and support services are funded by the Child Development Division of the California Department of Education (CDE), the Federal Title I Program, parent/guardian fees and tuition, the Public Education Enrichment Fund, and local grant funds.

### **Cafeteria Fund (13)**

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

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

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

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

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

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

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

**2011 School Bond (Fund 21-90392)** – In November 2011, San Francisco voters approved Proposition A, which authorized SFUSD to issue up to \$531 million in general obligation bonds to modernize, reconstruct, and repair its facilities to current accessibility, health, safety, and instructional standards. This also included funding for the construction of the new Willie L. Brown Jr. Middle School. Proposition A also authorized the use of any available State matching funds to finance those improvements. The district's Bond Project List specifically listed 47 projects located at 47 school sites where Bond funds may be spent. The project list includes a \$5 million set aside for schoolyard greening projects at various school sites and \$5 million for sustainability projects at various sites.

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

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

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

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

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

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



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

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

### **Enterprise Fund - KALW (63)**

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

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

KALW serves as a leading broadcast outlet for the Bay Area's diverse arts and music scenes. It has developed an award-winning local newsroom with training and talent development at its core. Thanks to partnerships with community institutions and independent producers, the station is an engine for distinctive original productions, including the ground-breaking podcasts "99% Invisible" and "Radio Ambulante."

### **Self-Insurance Fund (67)**

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

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

### **County Office of Education (Fund 05)**

The County School Service Fund consists of County Community Schools, Career Technical Education, select Pupil Services functions, and other county services. Notably, in FY 2022-23, Special Education services and their associated funding sources were shifted to the District fund to improve tracking of instructional spending. Exhibit 11 provides a summary of the total budget for the County Office of Education by expenditure type and function. Exhibit 12 displays the projected expenditures in the County Fund by resource.

### **County Alternative Schools**

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

- County Community Schools (under CA Ed Code 1981) serve students in grades 7-12 in multiple locations around the city. Programs focus on the needs of students who have been expelled, arrested, detained, chronically truant, homeless, and dealing with traumatic adverse life experiences. A temporary, typically voluntary placement, average enrollment is 1-3 semesters. The goal is to remove young people from the school-to-prison pipeline by

addressing social, emotional, and academic skills gaps and foster a successful transition to their next educational placement. Current programs include Civic Center Secondary School, the Counseling Center, and Center for Academic Re-entry and Empowerment (C.A.R.E. at Bayview and Buchanan YMCAs, and Youth Chance High School at the Embarcadero YMCA).

- Juvenile Court Schools (under CA Ed Code 48645–48645.6) provide the educational component of programming for youth under the custody of the juvenile justice system at Woodside Learning Center, which is located inside of the SF Youth Guidance Center. The juvenile court schools provide quality learning opportunities for students to keep up and catch up with a rigorous and engaging middle school and high school diploma program. In addition to academic skills and credit recovery, students focus on finding their voice, reflecting on their personal stories, building transferable skills, and developing transition plans. Current programs also include the Transition Center which provides and supports educational services for students leaving detention.
- County Opportunity Schools (under CA Ed Code 46180 & 48640) provide a supportive environment with specialized curriculum, instruction, guidance and counseling, psychological services, and tutorial assistance to help students overcome barriers to learning or attendance. Hilltop School provides a comprehensive education to pregnant or parenting youth, including child care, parenting education, and wrap-around services for parent and child.



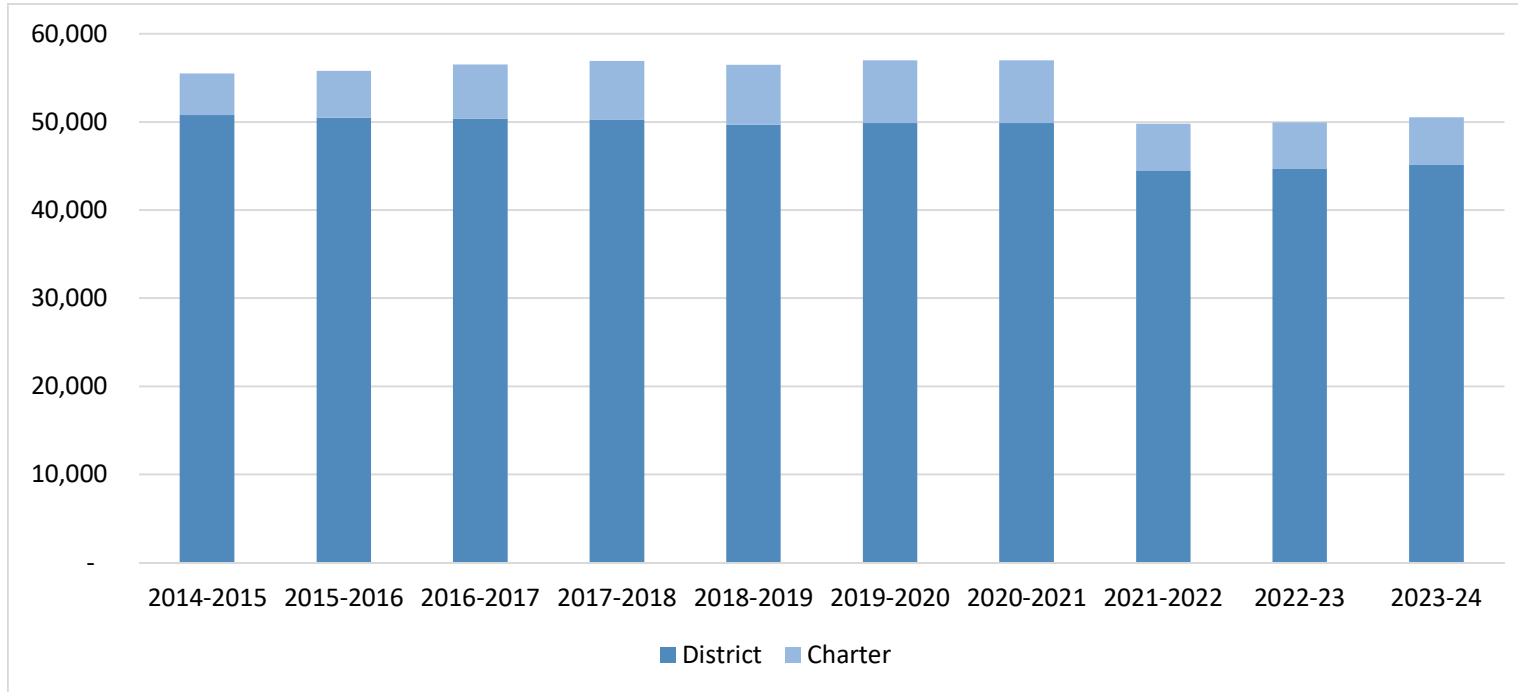
## Exhibits

NOTE: Exhibits 1, 2, 3, 4, 11, 12, and 13 will be available for First Reading on June 11. The remaining Exhibits will be available for the Ad Hoc Committee on Fiscal and Operational Health on June 13.

- *Exhibit 0A: District Operating Funds Summary – Funds 01, 11, 12, 13, 40, 63, 67*
- *Exhibit 0B: District Operating Funds Detail – Funds 01, 11, 12, 13, 40, 63, 67*
- Exhibit 1: 10 Year ADA Summary for District and Charter Schools
- Exhibit 2: Unrestricted General Fund Revenues with Ending Fund Balance (Excludes Restricted Revenues)
- Exhibit 3: Unrestricted General Fund Revenues with LCFF Detail (Excludes Restricted Revenues)
- Exhibit 4: Unrestricted General Fund Revenues Detail (Excludes Restricted Revenues)
- *Exhibit 5: Unrestricted General Fund Expenditures by Function/Activity (Excludes Restricted Expenditures)*
- *Exhibit 6: Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)*
- *Exhibit 7: Restricted General Fund Program Expenditures (Excludes Unrestricted Programs)*
- *Exhibit 8A: Preliminary Weighted Student Formula and Other Site-Based Budget Allocations*
- *Exhibit 8B: Multi-Tiered System of Supports (MTSS) Site Allocations*
- *Exhibit 8C: Central Office-Managed Site FTE Allocations*
- *Exhibit 9A: Summary – Budgeted Expenditures by Division and Function/Activity (All Funds, Resources)*
- *Exhibit 9B: Year-Over-Year Comparison of Budgeted Expenditures (All Funds, Resources)*
- *Exhibit 9C: Deferred Maintenance and Facilities Funds*
- *Exhibit 10: Early Education Department (Fund 12)*
- Exhibit 11: Summary – All County Programs
- Exhibit 12: County Fund by Resource
- Exhibit 13: Student Transportation



Exhibit 1  
San Francisco Unified School District  
FY 2024-25 Recommended Budget  
10 Year ADA Summary for District and Charter Schools



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-23	2023-24
District	50,781	50,504	50,405	50,283	49,703	49,893	49,893	44,542	44,748	45,136
Charter	4,752	5,319	6,115	6,612	6,768	7,129	7,129	5,254	5,210	5,399

Exhibit 2  
San Francisco Unified School District  
FY 2024-25 Recommended Budget  
Unrestricted General Fund Revenues with Ending Fund Balance  
(Excludes Restricted Revenues)

	<b>FY 2023-24 Projected Budget (Estimated Actuals)</b>	<b>FY 2024-25 Recommended Budget</b>	<b>Change</b>
Beginning Fund Balance	\$ 219,721,613 <sup>1</sup>	\$ 159,934,620	\$ (59,786,993)
Revenues	\$ 723,176,670	\$ 708,479,817	\$ (14,696,853)
Expenditures	\$ (614,763,255)	\$ (613,814,081)	\$ 949,174
Direct Support/Indirect Cost	\$ 8,184,246	\$ 14,056,458	\$ 5,872,212
Subtotal - Expenditures	\$ (606,579,009)	\$ (599,757,623)	\$ 6,821,386
Revenues less Expenditures	\$ 116,597,661	\$ 108,722,194	\$ (7,875,467)
Other Financing (Sources) / Uses	\$ (176,384,654)	\$ (180,535,573)	\$ (4,150,919)
Ending Fund Balance (Projected)	\$ 159,934,620	\$ 88,121,241	\$ (71,813,379)
Net Increase/(Decrease) in Fund Balance	\$ (59,786,993)	\$ (71,813,379)	\$ (12,026,386)

**Components of Ending Fund Balance**

	<b>FY 2023-24 Projected Budget (Estimated Actuals)</b>	<b>FY 2024-25 Recommended Budget</b>	<b>Change</b>
Ending Fund Balance (Adjusted)	\$ 159,934,620	\$ 88,121,241	\$ (71,813,379)
Components of Ending Fund Balance:			
Reserve for Economic Uncertainties (2%)	\$ 26,875,305	\$ 26,404,771	\$ (470,534)
Stores and Revolving Fund	\$ 1,875,150	\$ 1,875,150	\$ -
Budget Stabilization Reserve	\$ 48,161,673	\$ -	\$ (48,161,673)
Rainy Day Reserve & Systems Reserve	\$ 60,000,000	\$ 59,841,320	\$ (158,680)
Reserve for Salary Increases	\$ 23,022,492	\$ -	\$ (23,022,492)
Undesignated Fund Balance	\$ (0)	\$ (0)	\$ -

<sup>1</sup> Unaudited FY 2022-23 Ending Fund Balance

Exhibit 3  
San Francisco Unified School District  
FY 2024-25 Recommended Budget  
Unrestricted General Fund Revenues with LCFF Detail (Excludes Restricted Resources)

<b>FY 2024-25 Estimated Revenues (UGF)</b>	<b>(\$M)</b>	<b>% of Total</b>
LCFF Revenue	\$631.0	89.06%
LCFF: Base Grant	\$492.4	69.50%
LCFF: Grade Span Adjustment	\$19.8	2.80%
LCFF: Supplemental Grant	\$60.9	8.59%
LCFF: Concentration Grant	\$14.7	2.07%
LCFF: Add-ons	\$43.2	6.10%
Federal Revenue	\$1.7	0.24%
Other State	\$22.7	3.20%
Other Local	\$53.1	7.50%
<b>TOTAL</b>	<b>\$708.5</b>	<b>100.00%</b>

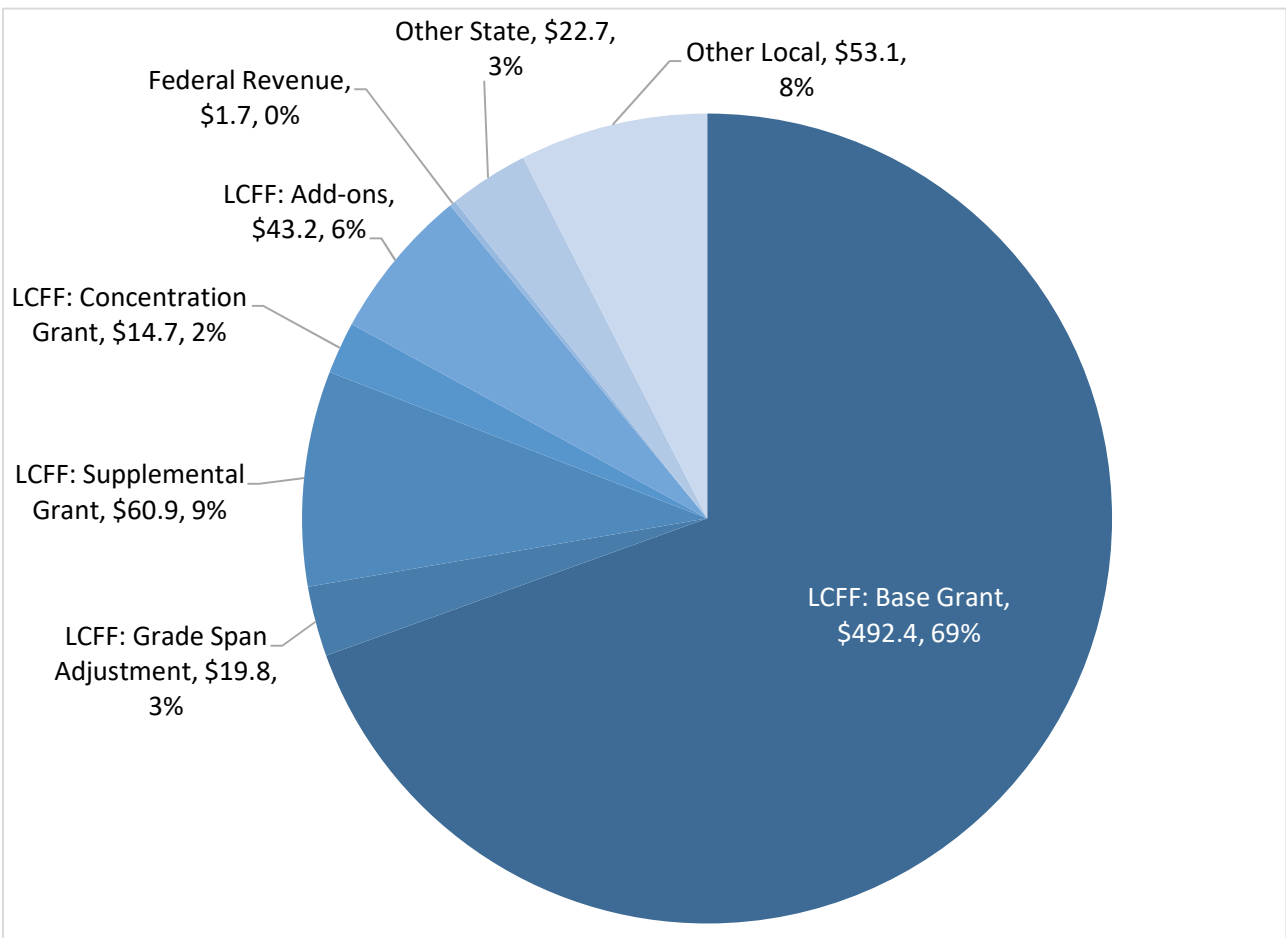


Exhibit 4  
San Francisco Unified School District  
FY 2024-25 Recommended Budget  
Unrestricted General Fund Revenues Detail (Excludes Restricted Revenues)

	FY 2023-24 Recommended Budget	FY 2023-24 Projected Budget (Est. Actuals)	FY 2024-25 Recommended Budget	Change (Est. Actuals to Recommended)
<b>Revenue Sources</b>				
<b>District LCFF Revenue <sup>1</sup></b>	\$ 644,783,498	\$ 646,819,208	\$ 630,979,646	\$ (15,839,562)
<b>Federal Revenue</b>	\$ 1,596,836	\$ 1,200,000	\$ 1,718,192	\$ 518,192
<b>Other State Revenue</b>				
Lottery-Unrestricted	\$ 7,633,862	\$ 7,955,384	\$ 7,755,225	\$ (200,159)
Mandate Block Grant	\$ 2,173,924	\$ 2,188,715	\$ 2,162,276	\$ (26,439)
Discretionary State Block Grant	\$ -	\$ -	\$ -	\$ -
Charter School Pass-Through, State Aid	\$ -	\$ -	\$ -	\$ -
All Other State Revenue	\$ -	\$ 12,736,602	\$ 12,736,602	\$ -
<b>Sub-Total, Other State</b>	<b>\$ 9,807,786</b>	<b>\$ 22,880,701</b>	<b>\$ 22,654,103</b>	<b>\$ (226,598)</b>
<b>Other Local Revenue</b>				
Sales Tax	\$ 35,452,270	\$ 35,452,270	\$ 36,000,000	\$ 547,730
Leases and Rentals	\$ 11,613,518	\$ 12,500,000	\$ 12,500,000	\$ -
Interest	\$ 3,173,581	\$ 3,173,581	\$ 4,627,876	\$ 1,454,295
Charter School Admin Fee	\$ -	\$ 1,100,000	\$ -	\$ (1,100,000)
All Other Local Revenue	\$ -	\$ 50,910	\$ -	\$ (50,910)
<b>Sub-Total, Local Revenue</b>	<b>\$ 50,239,369</b>	<b>\$ 52,276,761</b>	<b>\$ 53,127,876</b>	<b>\$ 851,115</b>
<b>Total, Unrestricted General Fund Revenues</b>	<b>\$ 706,427,489</b>	<b>\$ 723,176,670</b>	<b>\$ 708,479,817</b>	<b>\$ (14,696,853)</b>

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

Exhibit 11  
San Francisco Unified School District  
FY 2024-25 Recommended Budget  
Summary – All County Programs

Fund	School/Department Name	Expenditures by Org and Major OBJECT									Total
		1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT			
<b>05</b>	<b>County Schools</b>										
	COUNTY SATELLITES	\$ 1,023,835	\$ 106,029	\$ 511,985	\$ 75,863	\$ 241,000	\$ -	\$ -			\$ 1,958,711
	CIVIC CENTER	\$ 724,551	\$ 289,924	\$ 433,593	\$ 25,143	\$ 211,083	\$ -	\$ 500			\$ 1,684,794
	COUNTY OPPORTUNITY	\$ 1,288,008	\$ 230,440	\$ 675,317	\$ 85,177	\$ 131,162	\$ -	\$ -			\$ 2,410,104
	COUNTY COURT	\$ 708,684	\$ 273,630	\$ 425,065	\$ 29,200	\$ 19,900	\$ -	\$ -			\$ 1,456,480
	<b>Total County Schools</b>	<b>\$ 3,745,077</b>	<b>\$ 900,024</b>	<b>\$ 2,045,959</b>	<b>\$ 215,383</b>	<b>\$ 603,145</b>	<b>\$ -</b>	<b>\$ 500</b>			<b>\$ 7,510,088</b>
	<b>County Office of Education</b>										
	SUPERINTENDENT'S OFFICE	\$ 185,767	\$ -	\$ 69,245	\$ -	\$ -	\$ -	\$ -			\$ 255,011
	INSTRUCTION, INNOVATION, AND SOCIAL JUSTICE	\$ 2,000	\$ 305,357	\$ 122,117	\$ 2,650	\$ -	\$ -	\$ -			\$ 432,124
	LEAD: OFFICE OF COURT COUNTY SCHOOLS	\$ 247,661	\$ 102,001	\$ 152,116	\$ 118,783	\$ -	\$ -	\$ -			\$ 620,561
	BOARD OF EDUCATION	\$ -	\$ 49,707	\$ 107,306	\$ -	\$ -	\$ -	\$ -			\$ 157,013
	CAREER TECHNICAL EDUCATION	\$ 637,243	\$ 386,750	\$ 425,405	\$ 119,333	\$ 83,000	\$ -	\$ 1,565			\$ 1,653,295
	STUDENT & FAMILY SERVICES	\$ 115,833	\$ 29,162	\$ 65,574	\$ 1,315	\$ 30,982	\$ -	\$ 9,521			\$ 252,386
	PAYROLL DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
	LEGAL OFFICE	\$ -	\$ 2,526,224	\$ 1,064,961	\$ 28,000	\$ 272,000	\$ -	\$ -			\$ 3,891,185
	All Other County	\$ 410,661	\$ 127,989	\$ 3,741,476	\$ 10,136	\$ 103,194	\$ -	\$ (11,586)			\$ 4,381,870
	<b>Total County Office of Education</b>	<b>\$ 1,599,164</b>	<b>\$ 3,527,189</b>	<b>\$ 5,748,199</b>	<b>\$ 280,217</b>	<b>\$ 489,176</b>	<b>\$ -</b>	<b>\$ (500)</b>			<b>\$ 11,643,445</b>
	<b>GRAND TOTAL</b>	<b>\$ 5,344,242</b>	<b>\$ 4,427,213</b>	<b>\$ 7,794,158</b>	<b>\$ 495,600</b>	<b>\$ 1,092,321</b>	<b>\$ -</b>	<b>\$ (0)</b>			<b>\$ 19,153,533</b>
Fund	School/Department Name	Expenditures by Org and Major FUNCTION									Total
		1000 Instruction	2000 Instruction Related	3000 Pupil Services	4000 Ancillary Services	5000 Community Services	6000 Enterprise	7000 General Administration	8000 Plant Services	9000 Other Outgo	
<b>05</b>	<b>County Schools</b>										
	COUNTY SATELLITES	\$ 891,968	\$ 600,696	\$ 466,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,958,711
	CIVIC CENTER	\$ 905,687	\$ 238,086	\$ 454,185	\$ -	\$ -	\$ -	\$ 500	\$ 86,336	\$ -	\$ 1,684,794
	COUNTY OPPORTUNITY	\$ 1,285,811	\$ 593,248	\$ 451,032	\$ -	\$ -	\$ -	\$ -	\$ 80,013	\$ -	\$ 2,410,104
	COUNTY COURT	\$ 189,106	\$ 1,267,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,456,480
	<b>Total, County Schools</b>	<b>\$ 3,272,572</b>	<b>\$ 2,699,404</b>	<b>\$ 1,371,264</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 166,348</b>	<b>\$ -</b>	<b>\$ 7,510,088</b>
	<b>County Office of Education</b>										
	SUPERINTENDENT'S OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,011	\$ -	\$ -	\$ 255,011
	INSTRUCTION, INNOVATION, AND SOCIAL JUSTICE	\$ 6,308	\$ 86,115	\$ -	\$ -	\$ -	\$ -	\$ 339,702	\$ -	\$ -	\$ 432,124
	LEAD: OFFICE OF COURT COUNTY SCHOOLS	\$ 118,783	\$ 361,187	\$ -	\$ -	\$ -	\$ -	\$ 140,591	\$ -	\$ -	\$ 620,561
	BOARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,013	\$ -	\$ -	\$ 157,013
	CAREER TECHNICAL EDUCATION	\$ 911,887	\$ 739,844	\$ -	\$ -	\$ -	\$ -	\$ 1,565	\$ -	\$ -	\$ 1,653,295
	STUDENT & FAMILY SERVICES	\$ -	\$ 4,815	\$ 238,050	\$ -	\$ -	\$ -	\$ 9,521	\$ -	\$ -	\$ 252,386
	PAYROLL DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LEGAL OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,891,185	\$ -	\$ -	\$ 3,891,185
	All Other County	\$ 3,695,275	\$ 238,829	\$ 454,738	\$ -	\$ -	\$ -	\$ (6,972)	\$ -	\$ -	\$ 4,381,870
	<b>Total, County Office of Education</b>	<b>\$ 4,732,252</b>	<b>\$ 1,430,789</b>	<b>\$ 692,788</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,787,615</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,643,445</b>
	<b>GRAND TOTAL</b>	<b>\$ 8,004,824</b>	<b>\$ 4,130,193</b>	<b>\$ 2,064,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,788,115</b>	<b>\$ 166,348</b>	<b>\$ -</b>	<b>\$ 19,153,533</b>
		42%	22%	11%	0%	0%	0%	25%	1%	0%	100%

Exhibit 12  
San Francisco Unified School District  
FY 2024-25 Recommended Budget  
County Fund by Resource

Fund	Resource Name	Resource Code	1000 Instruction	2000 Instruction Related	3000 Pupil Services	4000 Ancillary Services	5000 Community Services	6000 Enterprise	7000 General Administration	8000 Plant Services	9000 Other Outgo	Total
<b>05</b>	<b>County Fund by Resource</b>											
	Unrestricted Resources	00000	\$ 1,716,701	\$ 1,383,091	\$ 129,171	\$ -	\$ -	\$ -	\$ 4,394,109	\$ 161,361	\$ -	\$ 7,784,433
	COUNTY PROGRAMS-PROBATIONARY	02410	\$ 189,106	\$ 1,198,680	\$ -	\$ -	\$ -	\$ -	\$ 70,296	\$ -	\$ -	\$ 1,458,082
	COUNTY COMMUNITY SCHOOLS	02420	\$ 1,824,047	\$ 1,124,403	\$ 688,589	\$ -	\$ -	\$ -	\$ 70,296	\$ 4,987	\$ -	\$ 3,712,322
	LCFF-MULTILINGUAL LEARNERS	07091	\$ 101,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,633
	<b>Subtotal, Unrestricted General Fund</b>		<b>\$ 3,831,488</b>	<b>\$ 3,706,174</b>	<b>\$ 817,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,534,700</b>	<b>\$ 166,348</b>	<b>\$ -</b>	<b>\$ 13,056,470</b>
	ESSA-Title I-Neglected	30101	\$ 63,388	\$ -	\$ 88,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,573
	ESSA-Title I-PART D-Delinquent	30250	\$ -	\$ 83,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,496
	ESSA CSI FY24-25	31825	\$ 149,664	\$ -	\$ 150,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	ESSA CSI for COE FY24-25	31835	\$ -	\$ 65,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,140
	VTEA High School Carl Perkins	35500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ESSA: TITLE IV	41270	\$ 10,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,349
	ARP ACT: HYC II	56340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lottery: Instructional Materi	63000	\$ 118,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,783
	Comm. Schools Partnership Impl.	63320	\$ 145,829	\$ -	\$ 79,234	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 225,563
	Comm. Schools Coordination	63330	\$ 6,308	\$ 86,115	\$ -	\$ -	\$ -	\$ -	\$ 234,385	\$ -	\$ -	\$ 326,808
	SpEd - Early Ed Individual Nee	65100	\$ 139,101	\$ 51,519	\$ 454,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,357
	Tobacco-Use Prevention Educati	66800	\$ -	\$ 36,085	\$ -	\$ -	\$ -	\$ -	\$ 1,415	\$ -	\$ -	\$ 37,500
	TUPE (COUNTY TECHNICAL ASSIST)	66850	\$ -	\$ 36,085	\$ -	\$ -	\$ -	\$ -	\$ 1,415	\$ -	\$ -	\$ 37,500
	Foster Youth in Licensed Home	73660	\$ -	\$ 4,815	\$ 238,050	\$ -	\$ -	\$ -	\$ 9,521	\$ -	\$ -	\$ 252,386
	AB130 Foster Youth Direct Serv	73680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A-G Access Grant	74121	\$ 19,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 782	\$ -	\$ -	\$ 20,740
	A-G Learning Loss Mitigation	74130	\$ 19,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 782	\$ -	\$ -	\$ 20,740
	LCFF EQUITY MULTIPLIER	73990	\$ -	\$ 60,764	\$ 235,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,512
	STRS On-Behalf Pension Contrib	76900	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
	MICROSOFT CA ED TECH K12 VCHR	90405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,614	\$ -	\$ -	\$ 4,614
	<b>Subtotal, Restricted General Fund</b>		<b>\$ 4,173,336</b>	<b>\$ 424,018</b>	<b>\$ 1,246,293</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 253,415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,097,063</b>
	<b>Grand Total</b>		<b>\$ 8,004,824</b>	<b>\$ 4,130,193</b>	<b>\$ 2,064,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,788,116</b>	<b>\$ 166,348</b>	<b>\$ -</b>	<b>\$ 19,153,533</b>



Exhibit 13  
San Francisco Unified School District  
FY 2023-24 Recommended Budget  
Student Transportation

	Resource	Revenue	Expenditures By Resource and Major Object							Total	Excess Revenue / (Deficiency)
			1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	7000 OTHER OUTGO & INDIRECT			
General Ed H/S Transportation											
District Contribution	00000	\$ 7,520,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,520,043
General Ed Home to School	07230	\$ -	\$ -	\$ 737,836	\$ 352,417	\$ 6,600	\$ 6,423,190	\$ -	\$ 7,520,043	\$ (7,520,043)	
Public Education Baseline (DCYF)	90556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal		\$ 7,520,043	\$ -	\$ 737,836	\$ 352,417	\$ 6,600	\$ 6,423,190	\$ -	\$ 7,520,043	\$ -	
Special Ed Transportation											
District Contribution	00000	\$ 28,662,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,662,244	
Special Ed Home to School	07230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Ed OD/OI	07240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,662,244	\$ -	\$ 28,662,244	\$ (28,662,244)	
Public Education Baseline (DCYF)	90556	\$ 1,534,595	\$ -	\$ -	\$ -	\$ -	\$ 1,534,595	\$ -	\$ 1,534,595	\$ -	
Expanded Learning Opp. Program	26000	\$ 1,598,850	\$ -	\$ -	\$ -	\$ -	\$ 1,598,850	\$ -	\$ 1,598,850	\$ -	
Subtotal		\$ 31,795,689	\$ -	\$ -	\$ -	\$ -	\$ 31,795,689	\$ -	\$ 31,795,689	\$ -	
Total - Revenue and Expenditures											
		\$ 39,315,732	\$ -	\$ 737,836	\$ 352,417	\$ 6,600	\$ 38,218,879	\$ -	\$ 39,315,732	\$ -	