San Francisco Unified
San Francisco County

Budget, July 1
2024-25 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

38 68478 0000000
Form CEB
F8BNNEEGU4(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	512,685,778.78	301	0.00	303	512,685,778.78	305	100,741.96		307	512,585,036.82	309
2000 - Classified Salaries	218,341,776.03	311	2,806,159.57	313	215,535,616.46	315	734,460.00		317	214,801,156.46	319
3000 - Employee Benefits	368,038,344.94	321	67,370,344.54	323	300,668,000.40	325	313,154.19		327	300,354,846.21	329
4000 - Books, Supplies Equip Replace. (6500)	31,886,746.54	331	5,724,557.00	333	26,162,189.54	335	1,937,580.67		337	24,224,608.87	339
5000 - Services. . . & 7300 - Indirect Costs	187,731,678.44	341	398,578.00	343	187,333,100.44	345	68,590,042.36		347	118,743,058.08	349
TOTAL					1,242,384,685.62	365			TOTAL	1,170,708,706.44	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	362,210,448.02	375
2. Salaries of Instructional Aides Per EC 41011.	2100	71,338,913.88	380
3. STRS.	3101 & 3102	108,169,163.74	382
4. PERS.	3201 & 3202	0.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	17,268,046.89	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	56,983,166.64	385
7. Unemployment Insurance.	3501 & 3502	228,824.46	390
8. Workers' Compensation Insurance.	3601 & 3602	16,691,532.26	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)..	632,890,095.89	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2...............................	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).............................	67,055.73	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.............................		396
14. TOTAL SALARIES AND BENEFITS...	632,823,040.16	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.............................	54.05%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').............................		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high).............................	55.00%
2. Percentage spent by this district (Part II, Line 15).............................	54.05%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).............................	.95%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).............................	1,170,708,706.44
5. Deficiency Amount (Part III, Line 3 times Line 4).............................	11,121,732.71

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)