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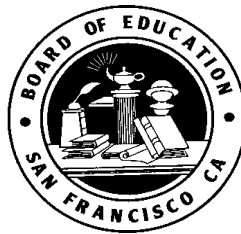
BOARD OF EDUCATION
OFFICE OF THE SUPERINTENDENT
555 FRANKLIN STREET
SAN FRANCISCO, CA 94102

SAN FRANCISCO COUNTY OFFICE OF EDUCATION SAN FRANCISCO UNIFIED SCHOOL DISTRICT

LOCAL CONTROL & ACCOUNTABILITY PLAN AND RECOMMENDED BUDGET

For Fiscal Year 2023-24

2nd Reading



Volume II of II: District & County Budget Overview

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**RECOMMENDED BY
MATT WAYNE, Ed.D.
SUPERINTENDENT OF SCHOOLS
JUNE 20, 2023**

Table of Contents

Acknowledgements	1
How to Navigate the Budget Book	3
Overview of San Francisco Unified School District and San Francisco County Office of Education	4
Major Funding Sources	6
Local Control Funding Formula (LCFF)	6
Revenue Drivers & Assumptions	8
Standardized Account Code Structure (SACS)	9
Fund Structure	9
District Funds	10
County Office of Education Fund	10
District General Fund – Unrestricted General Fund (UGF)	10
Revenue	11
Expenditures	11
Weighted Student Formula (WSF - Direct School-Based Resources)	12
Our Multi-Tiered System of Supports	13
Assumptions	15
District General Fund – Restricted General Fund (RGF)	16
Ongoing & Major Maintenance (Resource 81500)	16
Federal Funds	16
State Funds	16
Local Funds	16
Other District Funds	19
Early Education Development Fund (12)	19
Cafeteria Fund (13)	20
Capital Facilities Funds (14, 21, 25, 30, 35, 40)	20
Enterprise Fund - KALW (63)	21
Self-Insurance Fund (67)	21
County Office of Education (Fund 05)	22
Exhibits	23

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

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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

Expenditure Tables

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

In addition to the information included in this document, the district provides LCAP resources on its website: <https://www.sfusd.edu/about/budget-and-lcap>. This information will be updated to reflect the FY 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 2023-24 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 49,000 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:

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

Vision, Values, Goals, and Guardrails

The SFUSD mission, vision, goals, and beliefs continue to serve as guiding principles for our work. During the 2022-23 school year, the Board and Superintendent began a process to reaffirm and update our District Vision, Values, Goals, Guardrails, as well as initiate a community engagement process to gather feedback on these goals. The District’s newly adopted Goals and Guardrails are outlined below.

Mission Statement

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

Vision of Student Success

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.



Governor Brown’s 2013-2014 education budget implemented a new methodology for the allocation of state funding for K-12 education, the Local Control Funding Formula (LCFF). The LCFF provides a more equitable way of distributing education revenues to school districts, charter schools and county offices of education. LCFF established a per pupil base grant plus supplemental and concentration funding for specific populations of students including English Learners, students from low-income households, and youth in foster care.

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.

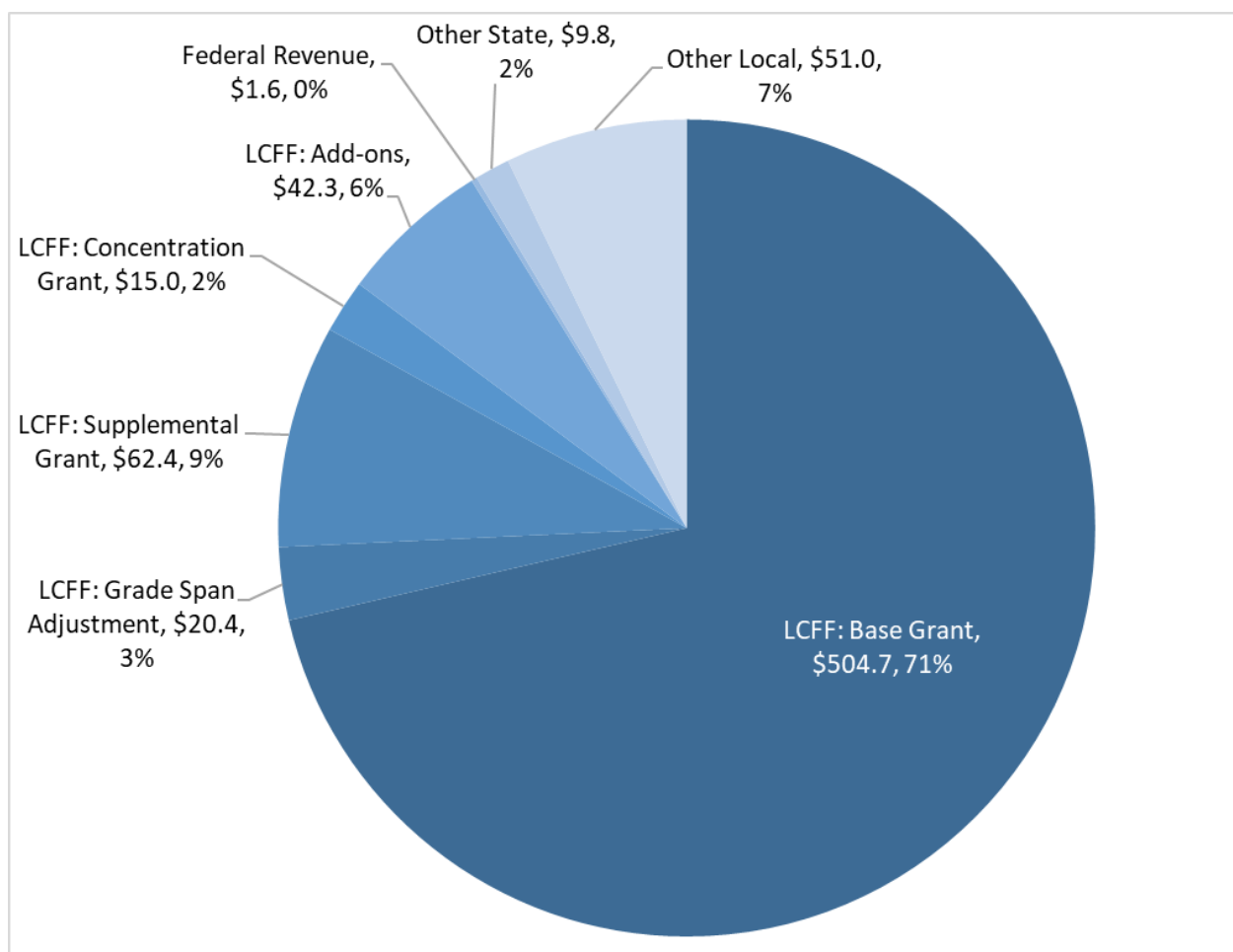
Grade Level	Funded ADA = 47,305.62	FY 2022-23 Base Grant	8.22% COLA	FY 2023-24 Base Grant
Grades TK-3	15,306.20	\$9,166	\$753	\$9,919
Grades 4-6	10,692.07	\$9,304	\$765	\$10,069
Grades 7-8	6,535.37	\$9,580	\$787	\$10,367
Grades 9-12	14,771.98	\$11,1012	\$913	\$12,015

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 2023-24 budget included a 8.22% COLA across grade spans. For FY 2023-24, the District currently expects to receive \$504.7 million from the LCFF Base Grant as well as \$20.4 million for grade span adjustments.

In addition to the Base Grant, the District is projected to receive \$.3 million in Supplemental Grant funding and \$15.0 million in Concentration Grant funding with a UPP of 59.38%. These grants are determined by the number of pupils who are eligible for free and reduced priced meals, identified as English Learners, or are foster youth. Grants are determined on an unduplicated count of pupils; that is, a student can only be counted once, regardless of how many categories they fall under. The funding provided by these grants may be used for any locally determined educational purpose as long as it substantially benefits the pupils that generate the funds. The Superintendent of Public Instruction annually computes the percentage of unduplicated pupil count utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS).

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

The District expects to receive \$644.8 million from LCFF overall, after accounting for the \$38.1 million Targeted Improvement Block Grant (TIIG), \$2.6 million for Home-to-School Transportation, and \$1.6 million Transitional Kindergarten add-ons. The chart below displays the projected target entitlement that SFUSD will receive in FY 2023-24 by component.



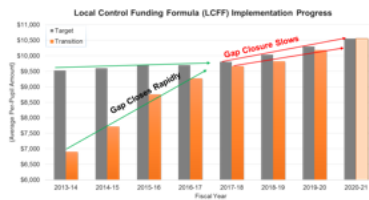
Revenue Drivers & Assumptions



← 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



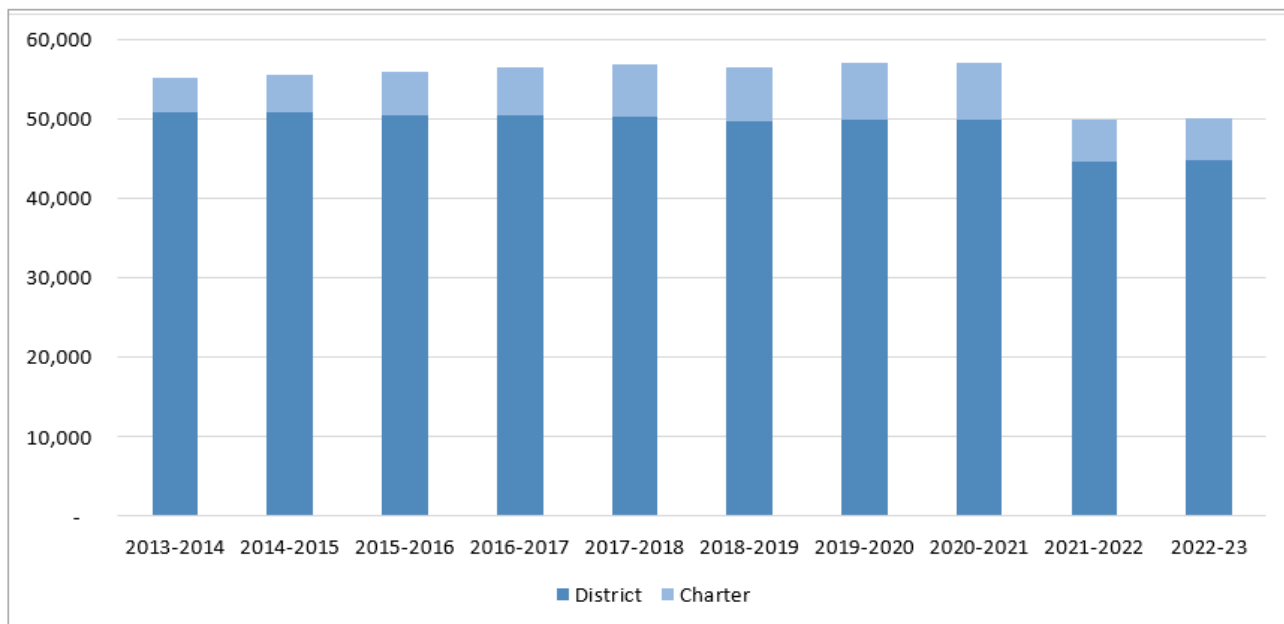
← Department of Finance (DOF) assumptions for revenue are used for LCFF gap closure factors

&

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 2022-23, primarily due to shifts in enrollment and absences related to the ongoing impacts of COVID-19.



	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-23
District	50,826	50,781	50,504	50,405	50,283	49,703	49,893	49,893	44,542	44,748
Charter	4,306	4,752	5,319	6,115	6,612	6,768	7,129	7,129	5,254	5,210

Given that the impacts of COVID-19 are statewide, for the FY 2022-23 budget, Local Education Agencies (LEAs) were allowed to budget according to attendance in FY 2019-20, prior to the start of the pandemic. This held school districts “harmless” for changes in ADA resulting from school closures and recognizing that traditional forms of attendance were not possible during distance learning. In FY 2023-24, the District expects to use the average of the prior three fiscal years to determine funded ADA levels.

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

As indicated by trends in ADA, the District’s overall enrollment has been declining over the last few years. For example, in the three year period between FY 2016-17 and FY 2019-20, enrollment declined by 454 students (1%), from 53,388 students to 52,934 students. Then, with the shift to distance learning under COVID-19, the District saw a reduction of 1,036 students to 51,898 students in SY 2020-21. This number has further declined to 49,131 students in FY 2022-23. 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.

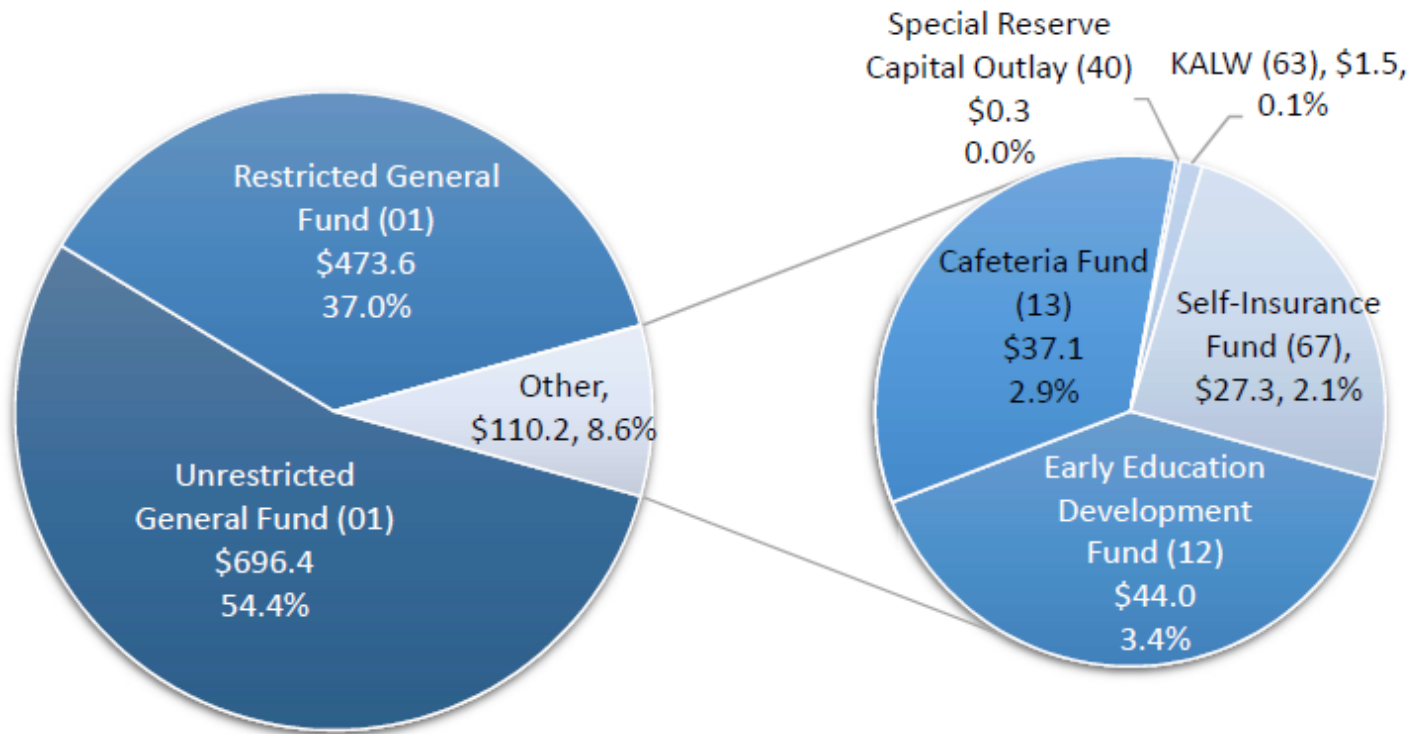
The official update to the District’s FY 2023-24 enrollment will occur at the “10-Day Count” of the new school year. Up until then District staff will continue to monitor the trending decline in enrollment, which could impact LCFF and other state funding sources. Additionally, the District will continue 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*.



See Exhibits 0A and 0B for a detailed fund breakout.

District Funds

The total District operating budget is \$1.28 billion maintained in different funds (Fund numbers are in parentheses).

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

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

County Office of Education Fund

Most school districts in California are monitored by their respective County Offices of Education. County Offices of Education are also responsible for providing direct services to students enrolled in specific programs like special education, community and juvenile court schools. In San Francisco, the Board of Education, 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). The total County Office operating budget is \$18.8 million.

District General Fund – Unrestricted General Fund (UGF)

The Unrestricted General Fund makes up about 59 percent of the total General Fund, and as its name suggests, is primarily spent for general and discretionary purposes. The UGF includes revenues from the LCFF, other state revenue sources such as lottery funds, the mandated block grant, and local revenues such as sales tax. School-based budgets, which are allocated through the district's Weighted Student Formula, comprise the largest portion of expenditures in the Unrestricted General Fund.

The fund balance represents the starting and ending point of each year's financial activity. It also represents a crucial parameter for financial planning and budgeting due to the California Education Code requirement that school districts

maintain an undesignated reserve for economic uncertainties in the Unrestricted General Fund (UGF). The size of this minimum required reserve is based on ADA; districts with ADA between 30,001 and 400,000 must maintain a reserve of not less than two percent (2%) of total General Fund expenditures, transfers out, and other uses.

The recommended budget anticipates completing Fiscal Year FY 2023-24 with an ending fund balance of \$187.1 million which maintains the 2% reserve for economic uncertainties, funds for revolving stores and supplies, a \$49.1 million reserve for budget stabilization, \$50 million committed for unsettled labor negotiations, and \$60 million to replenish the Rainy Day Reserve and maintain a Systems Reserve.

Details are in Exhibit 2.

Revenue

In aggregate, total Unrestricted General Revenues for FY 2023-24 are projected at \$706.4 million, as indicated in Exhibits 3 and 4. Total unrestricted revenues are projected to increase by approximately \$12.1 million compared to estimated actuals projected for FY 2022-23 due to an increase in LCFF funding and a decrease in other unrestricted State revenues.

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

Assumptions

Revenue

- LCFF is projected at \$644.8 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 8.22% COLA, resulting in a \$805 average increase in funding per average daily attendance.
- A three-year rolling average of 59.38% 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 expenditure adjustments will be made as part of a 45-Day Budget Revision.

Federal Revenue

- Most federal revenue received by SFUSD is restricted.

Other State Revenue

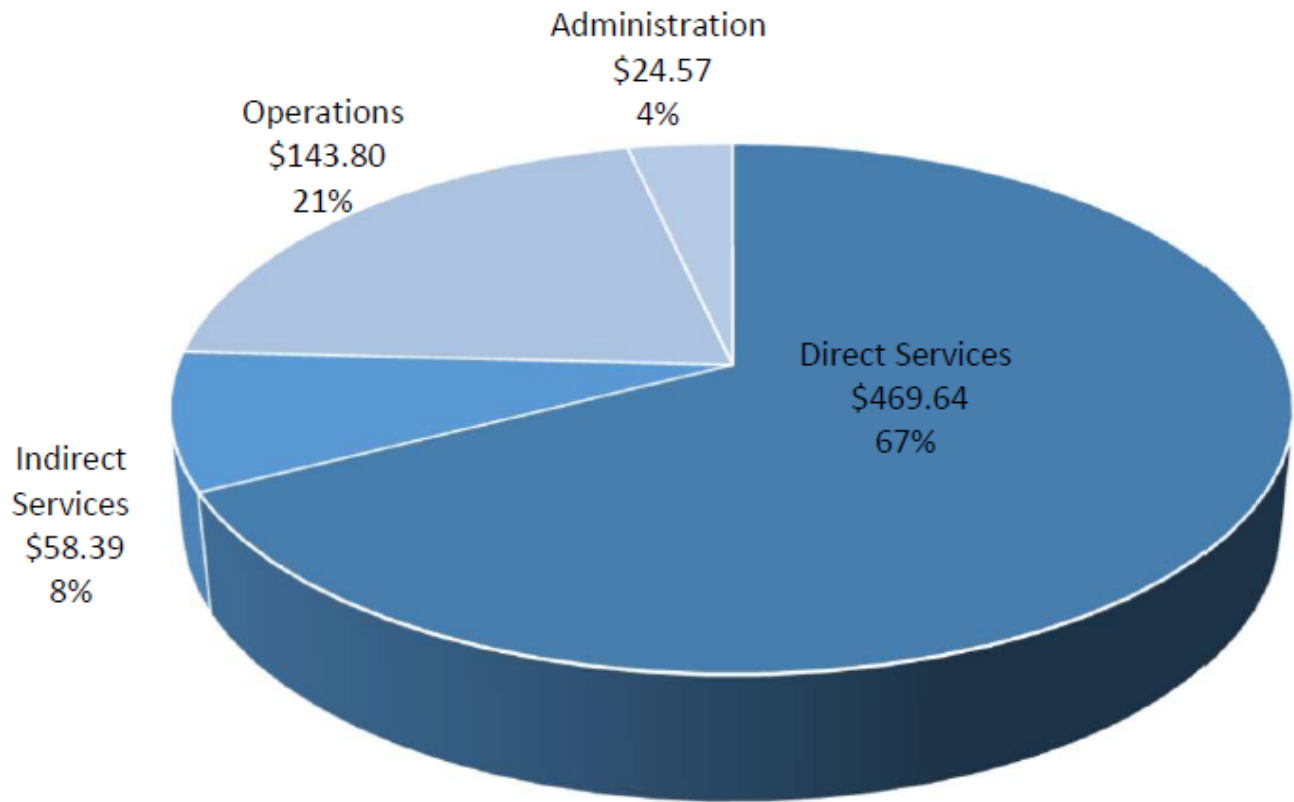
- Unrestricted Lottery income is projected at \$7.6 million.
- Mandated Block Grant revenue is projected at \$2.2 million.

Other Local Revenue

- Sales tax revenues are projected at \$35.4 million.
- Ongoing Leases and Rentals are projected at \$11.6 million.
- Interest revenue is projected at \$3.2 million.

Expenditures

In aggregate, total Unrestricted General Fund Expenditures during FY 2023-24 are projected at \$694.1 million (see Exhibit 5). These figures reflect Weighted Student Formula (WSF) allocations, costs of centrally budgeted functions, anticipated UGF contributions for special programs, and additional priority investments related to staffing stabilization, the EMPowerSF system, and ongoing health and safety needs.



See Exhibits 5 and 6 for details.

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

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

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

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

Funding Sources Managed by School Sites

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

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

Schools also receive various grants that are incorporated into the spring budget planning process. Examples include the Principal's Innovation Fund (PIF) for K-8 and Middle Schools, the Community Schools Partnership Implementation Grant, Comprehensive Support and Improvement (CSI), and the Early Literacy Support Block Grant, among others. Eligibility varies by school.

LCFF Supplemental and Concentration Grants

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

- **SCG for Low Income Students (Resource 07090)** are designed to provide quality educational opportunities for all children in the district, recognizing that a wide variety of factors such as low family income, pupil transiency rates, and large numbers of homes where a primary language other than English is spoken have a direct impact on a child's success in school and personal development and require that different levels of financial assistance be provided in order to assure a quality level of education for all pupils.
- **SCG for English Learners (Resource 07091)** funds provide supplemental resources to schools to help develop fluency in English in each student as effectively and efficiently as possible, promote students' positive self-concepts, promote cross-cultural understanding, and provide equal opportunity for academic achievement, including, when necessary, academic instruction through the primary language.
- **LCFF Concentration Grant (07092)** funds are allocated in a manner similar to LCFF Concentration Grant funds allocated to SFUSD. School sites with an Unduplicated Pupil Percentage (UPP) greater than 55% receive a concentrated per-pupil allocation to further supplement the funding received through equity weights. LCFF Concentration Grant funds may be used on a schoolwide basis to meet the unique needs of students to close achievement and opportunity gaps.

Our Multi-Tiered System of Supports

Introduced in Fall 2012, Multi-Tiered System of Supports (MTSS) is a comprehensive district-wide reform strategy to address equity across schools throughout SFUSD. Every year, each school site's inputs – or student and teacher characteristics – are analyzed to create three tiers; school sites are ranked relative to one another on their inputs, and the resulting tiers are used to differentiate resource allocation and additional site supports. Using this methodology, schools with more need (as determined by the inputs) receive additional resources and site support, thereby providing each and every child access to the same quality of education irrespective of which school they attend. Each school site's placement into one of the three tiers is updated annually when the most recent inputs are available.

Measures

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

School Inputs are based on an analysis of student and teacher characteristics (leading indicators) that the school does not control, but are critical factors for determining how SFUSD “levels the playing field” for supporting student wellness and academic success. Each characteristic is weighted equally; the plus (+) and minus (-) notation indicates whether a measure impacts a school’s MTSS calculation positively or negatively (described in more detail in the *Calculations* section). Student characteristics are generally more current than teacher characteristics; typically, the student characteristics are from the same school year or the previous school year (depending on when the calculations are done) while the teacher characteristics are calculated using the previous year’s data.

Student Characteristics (<i>n=10</i>)	Teacher Characteristics (<i>n=4</i>)
<ul style="list-style-type: none">• # of AA, L, and Samoan students (-)• % of AA, L, and Samoan students (-)• % EL (-)• % SpEd (-)• % F/R Lunch (-)• % Homeless (-)• % Foster Youth (-)• % Public Housing (-)• % Newcomers (-)• % Incoming Grade Readiness* (+)	<ul style="list-style-type: none">• Teacher Avg Yrs Experience (+)• % 1st/2nd Yr Teachers (-)• Turnover Rate (-)• 3-Yr Turnover Rate (-)

**Incoming Grade Readiness definition varies by grade level. ES: Kindergarten Readiness Inventory (KRI), a diagnostic administered at the beginning of the year to Kindergarten students. MS: Reading Inventory (RI) results from 5th grade, for those entering 6th grade; HS: Reading Inventory (RI) results from 8th grade, for those entering 9th grade. In all previous years, SBAC results were used instead of RI.*

Calculations for Each Measure

Each of the above measures is *standardized* at the elementary, middle, or high school level to eliminate the different scales and ranges of variation across measures. For each school level (Gr K-5, 6-8, 9-12), the District’s average for each measure is centered at zero, and forms the baseline upon which each school’s average is compared. The plusses (+) and minuses (-) in the table above indicate the direction in which each measure contributes to the calculation of the standardized score. Within each column, values are color-coded based on their standardized input scores (compared to the District average, which equals 0).

- **Minimal School Challenges** - standardized input score is greater than or equal to 1.0.
- **Below Average Challenges** - standardized input score is greater than or equal to 0.5 and less than 1.0.
- **Average School Challenges** - standardized input score is between -0.5 and 0.5 (District average = 0).
- **Above Average Challenges** - standardized input score is greater than -1.0 and less than or equal to -0.5.
- **Very Substantial Challenges** - standardized input score is less than or equal to -1.0.

Developing Tiers Based on a District Average Index

After measures are standardized, they are averaged across columns with equal weight to create a single score for each school site, *Total Inputs* (see table below). For each school level (Gr K-5, 6-8, 9-12), the District's Average Index, centered at zero, forms the baseline upon which each school's index is compared. Schools that are farther below the District's Average Index define a greater level of need:

- **Tier 1** - Schools above the District's Average Index (Total Inputs > 0)
- **Tier 2** - Schools below the District's Average Index (Total Inputs ≤ 0 and >-0.75)
- **Tier 3** - Schools below the District's Average Index (Total Inputs ≤ -0.75)

Aligning Resources to Needs Through a Systemic Framework

Based on Bryk's "Five Essentials" framework¹ SFUSD allocates resources to support school needs, distributed across the five essentials: school leadership, professional capacity, instructional guidance, student-centered learning climate, and family-community ties. SFUSD provides a range of additional resources targeted toward serving schools in Tiers 2 and 3, adjusting for other school factors such as total enrollments, split campuses, number of additional language pathways, and other determinants of need. When Tier 2 and 3 schools receive MTSS funding, those funds are kept in place for at least three years. In the event that a school moves from Tier 3 to Tier 2 or Tier 2 to Tier 1, a transition policy scales the change in resources over multiple years.

Assumptions

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

Salary & Benefit Costs

- Salaries are prorated for scheduled step and column increases
- Open positions are budgeted at the average salary for the particular job classification
- Employer contribution to CALSTRS are projected to remain level at 19.10%

UGF Contributions and Other Outgo to Other Funds

Contributions to Restricted Resources total \$165.5 million:

- \$133.8 million to support Special Education services
- \$32.2 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.
- \$40 million eligible expenditures shifted to one-time State and Federal funding, including categorical block grants.

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

District General Fund – Restricted General Fund (RGF)

The Restricted General Fund represents forty one percent of the total General Fund and 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 2023-24 have not been received, a continuation of the FY 2022-23 funding levels. During the course of each fiscal year, additional grants are determined; as a result, actual restricted funding is typically higher than the total of funds reflected in the district's adopted budget. Each program is assigned a "Resource" code, which is used consistently throughout the state for state and federal programs.

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

Ongoing & Major Maintenance (Resource 81500)

As a condition of participating in (and receiving funds through) the State's school building program, each fiscal year the district is required to transfer from the unrestricted general fund to its ongoing routine repair and maintenance account (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 2023-24, the contribution totals \$32.2 million.

Federal Funds

Federal categorical funding represents approximately ten percent of the State's total K-12 education funding. Several of the most significant federal programs were created through the Elementary and Secondary Education Act (ESEA) of 1965. The 2015 ESEA reauthorization is known as the "Every Student Succeeds Act" (ESSA). Many of the areas of emphasis in prior legislation continue to hold true, including the School Quality Improvement System (CORE Waiver) and No Child Left Behind. As legislation is proposed and adopted at the federal and state levels, we will continue to align our accountability and funding structures accordingly. The district's proposed budget for FY 2023-24 includes approximately \$49.9 million in federal funds for various categorical programs and grants. Refer to Exhibit 7 for more detailed budget information.

State Funds

The majority of state categorical programs have been rolled into the LCFF, with the exception of federally-mandated programs (e.g. child nutrition and Special Education), programs that are the result of a voter ballot initiative (e.g. after school programs) or are the outcome of a legal settlement (e.g., formerly QEIA). The district's proposed budget for FY 2023-24 includes approximately \$164.4 million in state categorical programs and grants. A number of new categorical state grants have been established over the past two 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.

Refer to Exhibit 7 for more detailed budget information.

Local Funds

The City and County of San Francisco supports the district through several grant programs, including funds provided by the Department of Children, Youth, and their Families (DCYF). The largest restricted local grant program is the Public

Education Enrichment Fund (PEEF), created by San Francisco voters' approval of Proposition H in March 2004. The funding was reauthorized in November of 2014 under the Children and Families First initiative. The ballot initiative approved by the voters created an advisory body led by the Mayor and the Superintendent to align city, school district, and community efforts to improve outcomes for children, youth, and families.

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

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

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.

2023-24 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 2023. As of January 2023, the Controller's Office for the City and County of San Francisco's Office estimates PEEF revenue at \$90.3 million. SLAM and OGU will each receive \$45.1 million. The current budget figures reflect this revenue outlook.

For more information and to view the entire 2023-24 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 2023-24, DCYF funding of approximately \$12.8 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. Many other programs previously funded on these funds were shifted to the Unrestricted General Fund and PEEF Other General Uses to streamline funding.

The Quality Teacher and Education Act (QTEA)

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

through research and development; upgrades school technologies and increases connectivity; and supports public charter schools in the district.

QTEA authorizes the city to collect an annual tax per parcel of taxable property for 20 years. The annual tax amount is adjusted for inflation annually – in 2008 it was \$198; for 2022-23 the amount was \$283.86. For 2023-24, the parcel tax amount is projected to be \$299.76 and the total revenues are projected to be \$49.6 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.

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

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

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

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

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

Non-UESF MOU Portion

The Non-UESF MOU Portion of QTEA supports a multifaceted array of initiatives to further support teacher quality and retention. Several cross-departmental initiatives will be supported with the help of QTEA. In 2023-24, QTEA will have a significant impact on providing students, parents, and teachers with access to current technology to support 21st century learning and adequate resources to support student achievement.

QTEA funds support the Administrator Micro-Grants program. With the goal of fostering educator-led professional development across sites/departments, the Administrator Micro-Grants support cross-site or cross-department collaboration and learning for administrators. This program recognizes that there is significant expertise and innovation

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

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

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

QTEA provides funds to build the capacity of SFUSD leaders and teachers and to innovate on existing models to ensure more powerful student learning experiences. QTEA funds several programs in 2023-24 that carry out this important work. Examples include the iLab, Teacher and Leadership Development, Partnership Academy, Bayview Support Plan, and strategies to recruit and retain diverse, highly qualified teachers.

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

Fair Wages for Educators Act (FWEA)

On November 3, 2020, voters within the District approved Proposition J (also known as the Fair Wages for Educators Act), by at least two-thirds approval, replacing Proposition G and establishing an annual tax of \$288 per parcel within the District for each year between July 1, 2021 and June 30, 2038.

The annual tax amount is adjusted for inflation annually. For 2023-24, the parcel tax amount is projected to be \$313.88 and the total revenues are projected to be \$51.5 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.

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

Cafeteria Fund (13)

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

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

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

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

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

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

- 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 OA
San Francisco Unified School District
FY 2023-24 Recommended Budget
District Operating Funds Summary - Funds 01, 11, 12, 13, 40, 56, 63, 67

Fund	Amount (\$M)	% of Total
Unrestricted General Fund (01)	\$696.4	54.4%
Restricted General Fund (01)	\$473.6	37.0%
Adult Education Fund (11)	\$0.5	0.0%
Early Education Development Fund (12)	\$44.0	3.4%
Cafeteria Fund (13)	\$37.1	2.9%
Special Reserve Capital Outlay (40)	\$0.3	0.0%
Debt Service Fund (56)	\$0.0	0.0%
KALW (63)	\$1.5	0.1%
Self-Insurance Fund (67)	\$27.3	2.1%
Total	\$1,280.7	100%

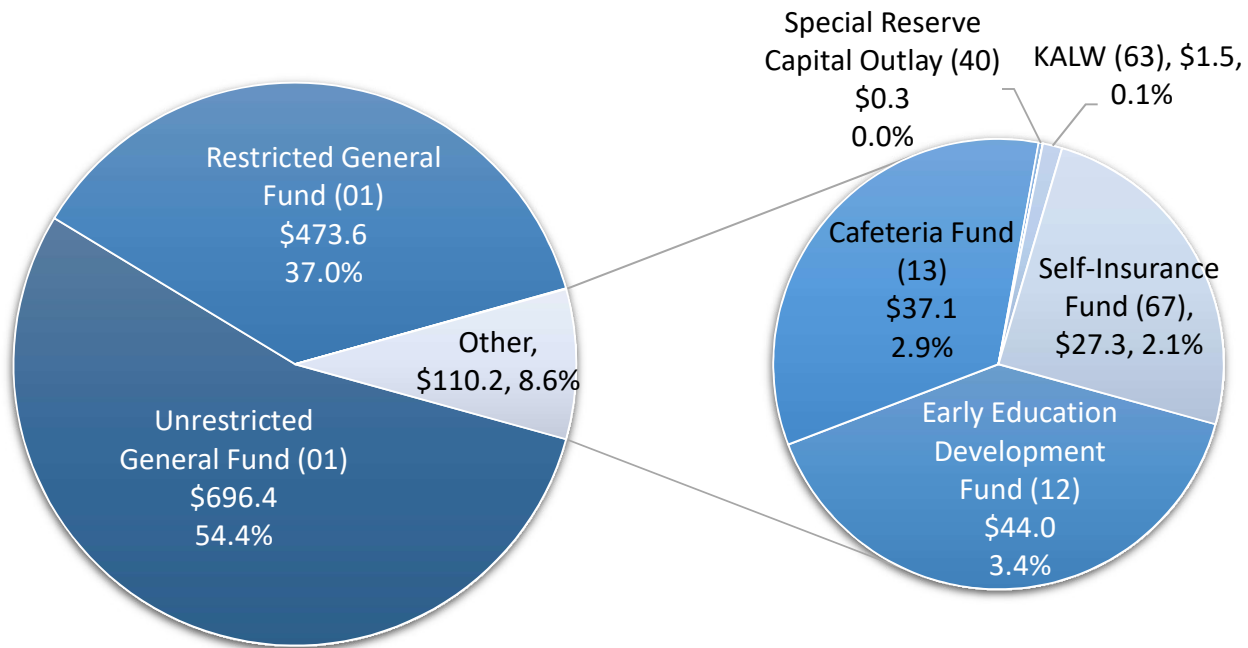
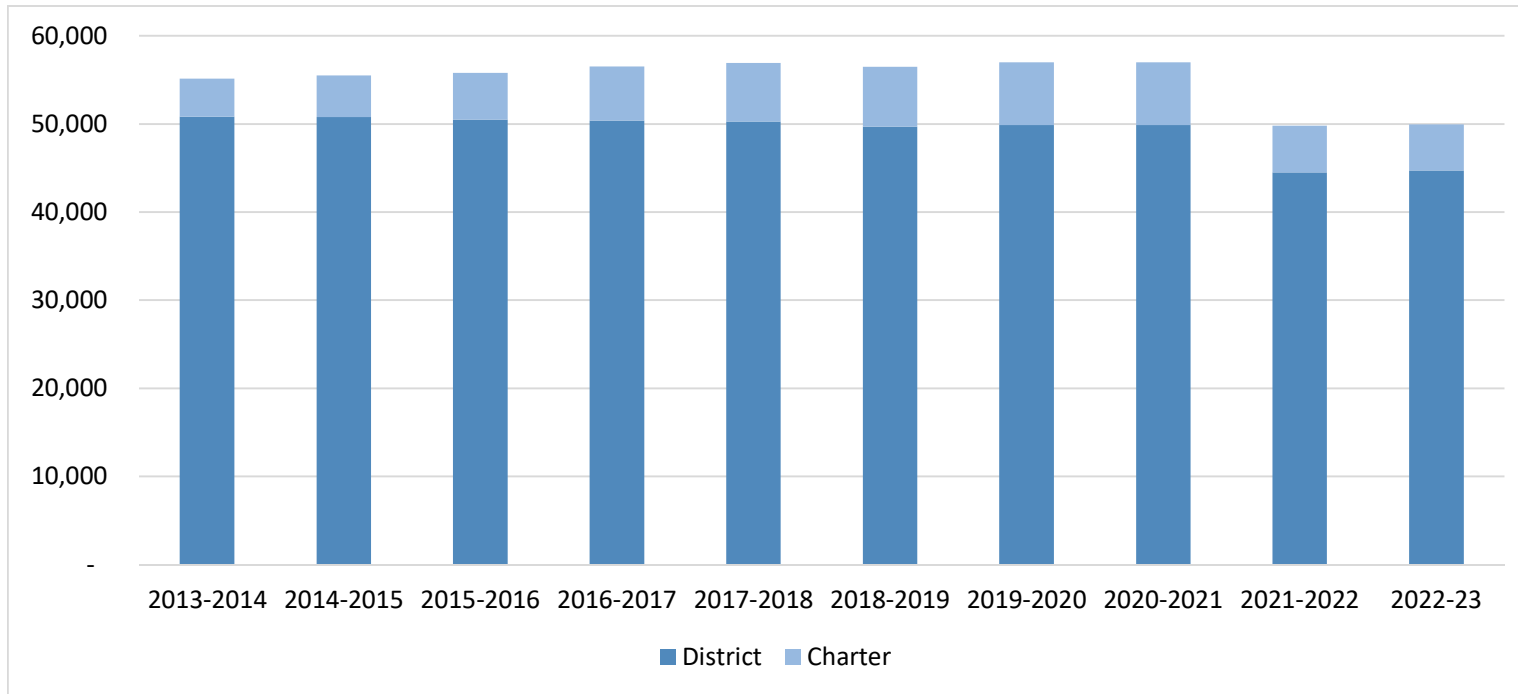


Exhibit 08
San Francisco Unified School District
FY 2023-24 Recommended Budget
District Operating Funds Detail - Funds 01, 11, 12, 13, 40, 56, 63, 67

	General Fund 01			Fund 11	Fund 12	Fund 13	Fund 40	Fund 63	Fund 67	Total
	Unrestricted	Restricted	Total General Fund	Adult Education Fund	Child Development Fund (Summary on Exhibit 10)	Cafeteria Fund	Special Reserve Capital Outlay	KALW	Self-Insurance Fund	
Beginning Fund Balance	\$ 174,706,778	\$ 230,439,849	\$ 405,146,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,146,627
Revenues	\$ 706,427,489	\$ 436,274,530	\$ 1,142,702,019	\$ 450,534	\$ 43,953,726	\$ 37,102,173	\$ 345,031	\$ 1,543,300	\$ 27,255,494	\$ 1,253,352,278
Expenditures	\$ 540,998,012	\$ 629,984,408	\$ 1,170,982,420	\$ 420,766	\$ 43,724,125	\$ 36,383,539	\$ 345,031	\$ 1,543,300	\$ 27,255,494	\$ 1,280,654,675
Support Services/Indirect Support	\$ (10,591,401)	\$ 8,049,397	\$ (2,542,004)	\$ 29,768	\$ 1,793,601	\$ 718,634	\$ -	\$ -	\$ -	\$ (0)
Total Expenditures	\$ 530,406,611	\$ 638,033,805	\$ 1,168,440,416	\$ 450,534	\$ 45,517,726	\$ 37,102,173	\$ 345,031	\$ 1,543,300	\$ 27,255,494	\$ 1,280,654,675
Excess/(Deficit) Revenue Over Exp.	\$ 176,020,878	\$ (201,759,275)	\$ (25,738,397)	\$ -	\$ (1,564,000)	\$ -	\$ -	\$ -	\$ -	\$ (27,302,397)
Other Financing Sources/(Uses)										
Transfers In (Restricted to Unrestricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Ongoing & Major Maintenance)	\$ (32,190,833)	\$ 32,190,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Unrestricted to Restricted)	\$ (133,800,000)	\$ 133,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Interfund)	\$ -	\$ (1,564,000)	\$ (1,564,000)	\$ -	\$ 1,564,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (To COE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total, Other Financing (Sources)/ Uses	\$ (165,990,833)	\$ 164,426,833	\$ (1,564,000)	\$ -	\$ 1,564,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Exp & Other Financing Sources/(Uses)	\$ 696,397,444	\$ 473,606,973	\$ 1,170,004,417	\$ 450,534	\$ 43,953,726	\$ 37,102,173	\$ 345,031	\$ 1,543,300	\$ 27,255,494	\$ 1,280,654,675
Ending Fund Balance	\$ 184,736,823	\$ 193,107,407	\$ 377,844,229	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ 377,844,229

* Includes salary and benefits offsets due to projected vacancies

Exhibit 1
San Francisco Unified School District
FY 2023-24 Recommended Budget
10 Year ADA Summary for District and Charter Schools



	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-23
District	50,826	50,781	50,504	50,405	50,283	49,703	49,893	49,893	44,542	44,748
Charter	4,306	4,752	5,319	6,115	6,612	6,768	7,129	7,129	5,254	5,210

Exhibit 2
San Francisco Unified School District
FY 2023-24 Recommended Budget
Unrestricted General Fund Revenues with Ending Fund Balance
(Excludes Restricted Revenues)

	FY 2022-23 Projected Budget (Estimated Actuals)	FY 2023-24 Recommended Budget	Change
Beginning Fund Balance	\$ 179,700,936 ¹	\$ 174,706,778	\$ (4,994,158)
Revenues	\$ 694,354,013	\$ 706,427,489	\$ 12,073,476
Expenditures	\$ (552,980,854)	\$ (540,998,012)	\$ 11,982,842
Direct Support/Indirect Cost	\$ 13,910,774	\$ 10,591,401	\$ (3,319,374)
Subtotal - Expenditures	\$ (539,070,080)	\$ (530,406,611)	\$ 8,663,469
			\$ -
Revenues less Expenditures	\$ 155,283,933	\$ 176,020,878	\$ 20,736,945
Other Financing (Sources) / Uses	\$ (160,278,091)	\$ (165,990,833)	\$ (5,712,742)
Ending Fund Balance (Projected)	\$ 174,706,778	\$ 184,736,823	\$ 10,030,045
Net Increase/(Decrease) in Fund Balance	\$ (4,994,158)	\$ 10,030,045	\$ 15,024,203

Components of Ending Fund Balance

	FY 2022-23 Projected Budget (Estimated Actuals)	FY 2023-24 Recommended Budget	Change
Ending Fund Balance (Adjusted)	\$ 174,706,778	\$ 184,736,823	\$ 10,030,045
Components of Ending Fund Balance:			
Reserve for Economic Uncertainties (2%)	\$ 22,300,000	\$ 23,700,000	\$ 1,400,000
Stores and Revolving Fund	\$ 1,876,150	\$ 1,875,150	\$ (1,000)
Budget Stabilization Reserve	\$ 65,000,000	\$ 49,161,673	\$ (15,838,327)
Rainy Day Reserve & Systems Reserve	\$ 62,000,000	\$ 60,000,000	\$ (2,000,000)
Unsettled Labor Commitments	\$ -	\$ 50,000,000	\$ 50,000,000
Undesignated Fund Balance	\$ 23,530,628	\$ 0	\$ (23,530,628)

¹ Unaudited FY 2021-22 Ending Fund Balance

Exhibit 3
San Francisco Unified School District
FY 2023-24 Recommended Budget
Unrestricted General Fund Revenues with LCFF Detail (Excludes Restricted Resources)

FY 2022-23 Estimated Revenues (UGF)	(\$M)	% of Total
LCFF Revenue	\$644.8	91.27%
LCFF: Base Grant	\$504.7	71.45%
LCFF: Grade Span Adjustment	\$20.4	2.89%
LCFF: Supplemental Grant	\$62.4	8.83%
LCFF: Concentration Grant	\$15.0	2.12%
LCFF: Add-ons	\$42.3	5.99%
Federal Revenue	\$1.6	0.23%
Other State	\$9.8	1.39%
Other Local	\$50.2	7.11%
TOTAL	\$706.4	100.00%

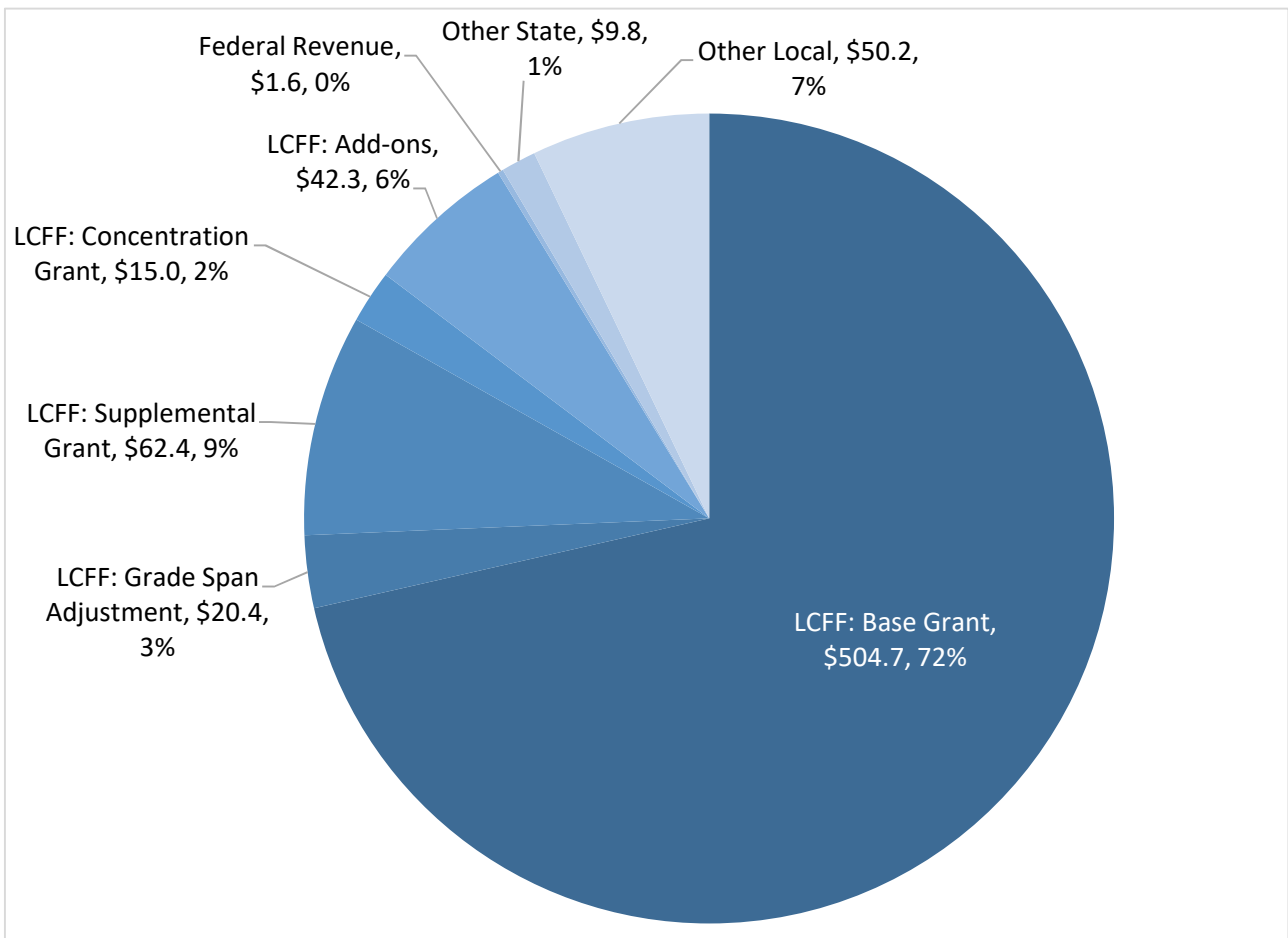


Exhibit 4
San Francisco Unified School District
FY 2023-24 Recommended Budget
Unrestricted General Fund Revenues Detail (Excludes Restricted Revenues)

	FY 2022-23 Adopted Budget	FY 2022-23 Projected Budget (Est. Actuals)	FY 2023-24 Recommended Budget	Change (Est. Actuals to Recommended)
Revenue Sources				
District LCFF Revenue ¹	\$ 571,260,166	\$ 614,203,860	\$ 644,783,498	\$ 30,579,638
Federal Revenue	\$ 941,000	\$ 941,000	\$ 1,596,836	\$ 655,836
Other State Revenue				
Lottery-Unrestricted	\$ 7,399,059	\$ 7,399,059	\$ 7,633,862	\$ 234,803
Mandate Block Grant	\$ 2,041,477	\$ 2,041,477	\$ 2,173,924	\$ 132,447
Discretionary State Block Grant	\$ 19,871,526	\$ -	\$ -	\$ -
Charter School Pass-Through, State Aid	\$ -	\$ -	\$ -	\$ -
Sub-Total, Other State	\$ 29,312,062	\$ 9,440,536	\$ 9,807,786	\$ 367,250
Other Local Revenue				
Sales Tax	\$ 41,104,333	\$ 35,101,258	\$ 35,452,270	\$ 351,012
Leases and Rentals	\$ 11,330,897	\$ 11,330,897	\$ 11,613,518	\$ 282,621
Interest	\$ 713,374	\$ 3,091,560	\$ 3,173,581	\$ 82,021
Charter School Admin Fee	\$ 760,000	\$ 760,000	\$ -	\$ (760,000)
All Other Local Revenue	\$ 481,827	\$ 4,106,716	\$ -	\$ (4,106,716)
Sub-Total, Local Revenue	\$ 54,390,431	\$ 54,390,431	\$ 50,239,369	\$ (4,151,062)
Total, Unrestricted General Fund Revenues	\$ 655,903,659	\$ 678,975,827	\$ 706,427,489	\$ 27,451,662

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

Exhibit 5
San Francisco Unified School District
FY 2023-24 Recommended Budget
Unrestricted General Fund Expenditures by Function/Activity (Excludes Restricted Expenditures)

FY 2023-24 Budgeted Expenditures (UGF)	2023-24 Recommended Budget	% of Total
Direct Services	\$ 469,641,878	67%
General Education Instruction	\$ 311,645,965	45%
Support to Special Education	\$ 133,800,000	19%
Guidance and Counseling	\$ 13,107,976	2%
Attendance and Social Work	\$ 4,895,268	1%
Health/Nursing	\$ 1,465,376	0%
Other Pupil Services	\$ 4,727,294	1%
Indirect Services	\$ 58,389,801	8%
Instructional Supervision and Administration	\$ 9,483,723	1%
Instructional Library, Media, and Technology	\$ 772,185	0%
School Administration	\$ 48,133,893	7%
Operations	\$ 143,795,716	21%
Pupil Transportation	\$ 33,679,292	5%
Food Services	\$ 273,300	0%
Centralized Data Processing	\$ 26,488,431	4%
Plant Services (Maintenance, Operations, Security, Facilities)	\$ 83,354,693	12%
Administration	\$ 24,570,049	4%
Pupil Testing Services	\$ 1,612,194	0%
Board and Superintendent	\$ 8,382,240	1%
Business Services	\$ 10,066,297	1%
Personnel and Human Resources	\$ 15,100,719	2%
Transfer of Indirect Costs	\$ (10,591,401)	-2%
Total Unrestricted General Fund Expenditures	\$ 696,397,444	100%

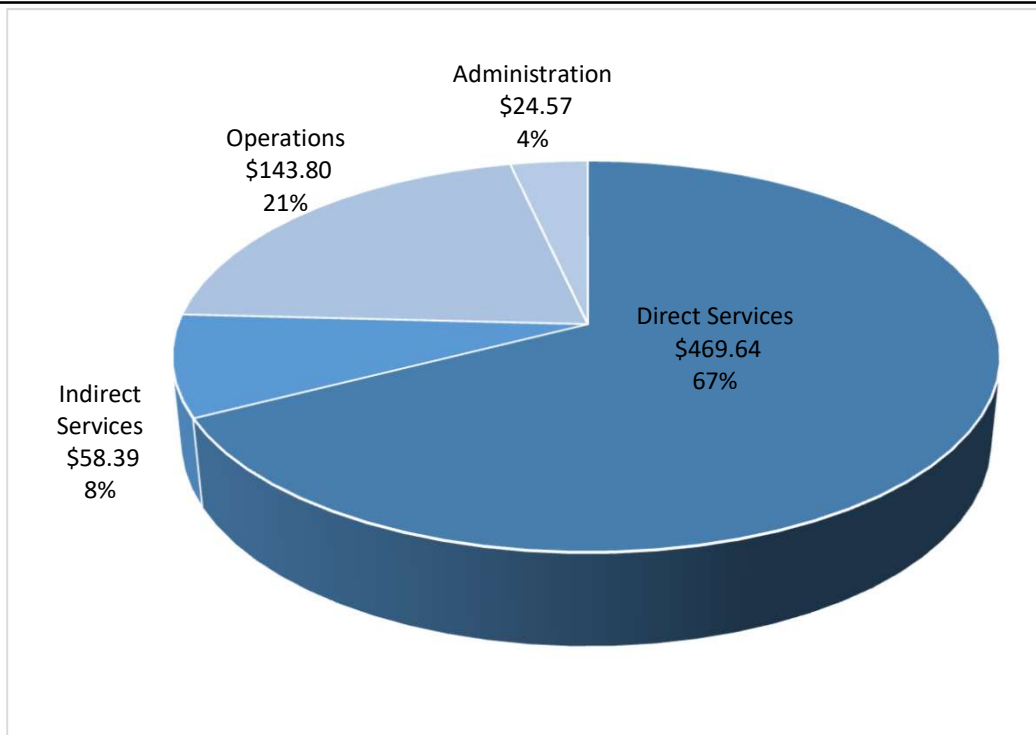


Exhibit 6
San Francisco Unified School District
FY 2023-24 Recommended Budget
Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)

Division	Department	2022-23 Adopted Budget	2022-23 Adopted FTE	2023-24 Recommended Budget	2023-24 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
Administrative Services	010-SUPERINTENDENT'S OFFICE	\$ 1,487,203	6.5	\$ 2,542,422	9.8	\$ 1,055,219	71.0%	3.3
	011-OFFICE OF INSTRUCTION, INNOVATION & SOCIAL JUSTICE	\$ 432,229	1.5	\$ 617,545	2.0	\$ 185,316	42.9%	0.5
	012-POLICY & PLANNING DIVISION	\$ 1,043,290	3.0	\$ 924,357	2.5	\$ (118,932)	-11.4%	-0.5
	013-STRATEGY & FUND DEVELOPMENT	\$ 683,005	3.0	\$ 918,223	4.0	\$ 235,218	34.4%	1.0
	021-COMMUNICATIONS	\$ 1,023,584	5.1	\$ 1,327,396	7.5	\$ 303,811	29.7%	2.4
	030-BOARD OF EDUCATION	\$ 895,301	3.0	\$ 1,067,619	4.0	\$ 172,319	19.2%	1.0
	200-CFO-CHIEF FINANCIAL OFFICER	\$ 1,873,674	3.0	\$ 2,745,985	2.0	\$ 872,311	46.6%	-1.0
	201-BUDGET SERVICES	\$ 1,468,059	8.5	\$ 1,731,308	10.5	\$ 263,248	17.9%	2.0
	210-FISCAL SERVICES	\$ 2,783,174	17.5	\$ 2,742,161	18.0	\$ (41,013)	-1.5%	0.5
	232-HR:OPERATIONS & ANALYTICS	\$ 6,512,099	42.0	\$ 16,097,557	63.3	\$ 9,585,459	147.2%	21.3
	233-LABOR RELATIONS	\$ 1,189,618	6.0	\$ 1,592,126	5.2	\$ 402,508	33.8%	-0.8
	Administrative Services Total	\$ 19,391,235	99.0	\$ 32,306,699	128.8	\$ 12,915,464	66.6%	29.7
Instructional Support for School	015-SFCSO CENTRAL OFFICE	\$ -	0.0	\$ 2,073,935	1.0	\$ 2,073,935		1.0
	052-STATE & FEDERAL PROGRAMS	\$ 277,022	0.7	\$ 199,704	0.3	\$ (77,318)	-27.9%	-0.5
	054-MULTILINGUAL PATHWAYS	\$ 1,086,531	6.6	\$ 99,199	0.0	\$ (987,333)	-90.9%	-6.6
	061-C&I:CURRICULUM & INSTRUCT. DIV	\$ 662,883	3.2	\$ 683,809	2.4	\$ 20,926	3.2%	-0.8
	062-OFFICE OF EQUITY ASSURANCE	\$ 235,050	0.9	\$ 251,712	0.9	\$ 16,662	7.1%	0.0
	110-C&I:ACCESS & EQUITY	\$ 330,262	0.5	\$ 332,510	0.5	\$ 2,248	0.7%	0.0
	130-OFFICE OF LEAD	\$ 693,476	4.0	\$ 150,108	0.0	\$ (543,367)	-78.4%	-4.0
	131-LEAD COHORT 1	\$ 503,007	2.0	\$ 25,542	0.0	\$ (477,465)	-94.9%	-2.0
	132-LEAD COHORT 2	\$ 469,908	2.0	\$ 25,542	0.0	\$ (444,366)	-94.6%	-2.0
	133-LEAD COHORT 3	\$ 468,621	2.0	\$ 297,926	1.0	\$ (170,695)	-36.4%	-1.0
	134-LEAD COHORT 4	\$ 278,604	1.0	\$ 22,926	0.0	\$ (255,678)	-91.8%	-1.0
	136-LEAD COHORT 5	\$ 495,487	2.0	\$ 19,700	0.0	\$ (475,787)	-96.0%	-2.0
	137-LEAD MIDDLE SCHOOLS SUPPORT	\$ 504,903	2.0	\$ 324,503	1.0	\$ (180,399)	-35.7%	-1.0
	138-LEAD HIGH SCHOOLS SUPPORT	\$ 1,406,126	4.5	\$ 650,991	1.0	\$ (755,135)	-53.7%	-3.5
	150-PUPIL SERVICES	\$ 2,700,352	19.6	\$ 1,294,670	10.2	\$ (1,405,681)	-52.1%	-9.5
	171-EDUCATIONAL PLACEMENT OFFICE	\$ 3,306,042	23.5	\$ 3,316,133	23.5	\$ 10,091	0.3%	0.0
	176-ACHIEVEMENT ASSESSMENTS OFFICE	\$ 3,160,955	12.3	\$ 1,441,569	6.0	\$ (1,719,386)	-54.4%	-6.3
	178-BALANCED ASSESSMENTS-CMMN CORE	\$ 1,325,820	2.0	\$ 196,234	0.5	\$ (1,129,585)	-85.2%	-1.5
	179-TRANSLATION & INTERPRETATION U	\$ 4,956,844	15.1	\$ 3,930,348	15.1	\$ (1,026,496)	-20.7%	0.0
	190-C&I:STEM	\$ 346,650	1.0	\$ 354,490	0.0	\$ 7,841	2.3%	-1.0
	191-INSTRUCTIONAL REFORM NETWORK	\$ 223,118	1.0	\$ 7,962	0.0	\$ (215,156)	-96.4%	-1.0
	193-MULTI-TIERED SCHOOL SUPPORTS	\$ 2,276,380	25.2	\$ 2,476,309	33.6	\$ 199,929	8.8%	8.4
	195-C & I: ETHNIC STUDIES PRGM	\$ 859,964	4.2	\$ 354,211	0.0	\$ (505,753)	-58.8%	-4.2
	202-STUDENT ATTENDANCE ACCOUNTING	\$ 249,085	1.5	\$ 251,932	1.5	\$ 2,847	1.1%	0.0
	270-EVALUATION & ACCOUNTABILITY	\$ 826,915	4.3	\$ 854,828	3.3	\$ 27,914	3.4%	-0.9
	900-EARLY EDUCATION	\$ -	0.0	\$ 505,305	1.0			
	Instructional Support for School Total	\$ 27,644,003	141.1	\$ 18,068,164	101.8	\$ (8,007,210)	-29.0%	-39.3
Other School-Based Instruction	101-ATHLETIC OFFICE	\$ -	0.0	\$ -	0.0	\$ -		0.0
	105-JROTC	\$ 479,581	2.7	\$ 2,217,042	13.0	\$ 1,737,461	362.3%	10.3

Exhibit 6
San Francisco Unified School District
FY 2023-24 Recommended Budget
Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)

Division	Department	2022-23 Adopted Budget	2022-23 Adopted FTE	2023-24 Recommended Budget	2023-24 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
	151-C&I:COLLEGE & CAREER READINESS	\$ 183,339	0.0	\$ 183,339	0.9	\$ -	0.0%	0.9
	152-SCHOOL HEALTH PROGRAMS	\$ 5,172,403	22.1	\$ 3,652,886	14.5	\$ (1,519,517)	-29.4%	-7.6
	153-FAMILY ENGAGEMENT & COMMUNITY PARTNERSHIPS	\$ 1,500,106	2.8	\$ 1,284,710	0.0	\$ (215,397)	-14.4%	-2.8
	154-COUNSELING & POST SECONDARY SUPPORT	\$ 2,314,856	8.8	\$ 1,948,540	12.8	\$ (366,316)	-15.8%	4.0
	155-SFCSD:SECTION 504 SERVICES	\$ 470,115	3.4	\$ 3,921,834	13.8	\$ 3,451,718	734.2%	10.4
	174-C&I:HUMANITIES/TEXTBOOKS	\$ 1,533,772	7.3	\$ 716,910	1.0	\$ (816,862)	-53.3%	-6.3
	236-SUBS,LEAVES & RETIREE BENEFITS	\$ 22,000,390	37.5	\$ 21,844,331	119.6	\$ (156,059)	-0.7%	82.1
	400-SUMMER SCHOOL	\$ 275,998	0.5	\$ 319,545	1.0	\$ 43,547	15.8%	0.5
Other School-Based Instruction Total		\$ 33,930,561	85.1	\$ 36,089,136	176.6	\$ 2,158,575	6.4%	91.5
Operational Support	172-STUDENT TRANSPORTATION	\$ 28,995,413	7.0	\$ 33,819,936	7.0	\$ 4,824,522	16.6%	0.0
	212-PAYROLL OPERATIONS	\$ 0	0.0	\$ 3,309,464	21.5	\$ 3,309,464	N/A	21.5
	213-PURCHASING DEPARTMENT	\$ 1,223,179	4.0	\$ 1,430,575	6.0	\$ 207,395	17.0%	2.0
	217-CONTRACT COMPLIANCE OFFICE	\$ 663,193	4.0	\$ 599,170	4.0	\$ (64,024)	-9.7%	0.0
	220-DEPARTMENT OF TECHNOLOGY	\$ 12,803,471	48.2	\$ 17,183,142	44.5	\$ 4,379,671	34.2%	-3.7
	222-BUSINESS SYSTEM SUPPORT PROJ	\$ 325,063	0.0	\$ 12,408,804	21.7	\$ 12,083,741	N/A	21.7
	238-PERSN LEAVES FOR UNION BUSINES	\$ 347,072	4.0	\$ 233,502	8.0	\$ (113,570)	-32.7%	4.0
	260-DOCUMENT PUBLISHING & DISTRIBU	\$ 829,229	5.0	\$ 819,190	5.0	\$ (10,039)	-1.2%	0.0
	300-FACILITIES EXECUTIVE OFFICE	\$ 608,542	2.9	\$ 857,508	4.9	\$ 248,966	40.9%	2.0
	320-REAL ESTATE OFFICE	\$ 540,883	4.0	\$ 534,753	4.0	\$ (6,130)	-1.1%	0.0
	322-REAL ESTATE PERMITS	\$ 323,073	0.0	\$ 606,863	0.0	\$ 283,790	87.8%	0.0
	340-BUILDINGS/GROUNDS DEPARTMENT	\$ 687,228	0.1	\$ 687,645	0.1	\$ 417	0.1%	0.0
	341-CUSTODIAL SERVICES	\$ 32,606,376	268.8	\$ 31,602,748	271.8	\$ (1,003,628)	-3.1%	3.0
	345-Facilities ADA	\$ 233,347	1.0	\$ 224,433	1.0	\$ (8,914)	-3.8%	0.0
	360-UTILITIES	\$ 8,758,814	0.0	\$ 8,933,991	0.0	\$ 175,177	2.0%	0.0
	371-SECURITY AIDES-T10*	\$ 246,277	1.1	\$ -	0.0	\$ (246,277)	-100.0%	-1.1
Operational Support Total		\$ 89,191,161	352.0	\$ 113,251,723	399.4	\$ 24,060,562	27.0%	49.4
Total Centrally Budgeted Functions		\$ 170,156,960	677.2	\$ 199,715,721	806.5	\$ 29,558,762	17.4%	131.3
School-Based Funding (including Weighted Student Formula)**		\$ 341,311,288		\$ 346,496,976		\$ 5,185,687	1.5%	
Allocation to Transitional Kindergarten Program		\$ 6,886,249		\$ 7,724,121		\$ 837,872	12.2%	
T-10 Security Guard Allocations		\$ 9,085,089		\$ 8,871,965		\$ (213,124)		
Other Expenditures, Savings and Offsets								
Attrition-based Savings	Certificated Salaries	\$ (4,495,553)		\$ (7,040,929)		\$ (2,545,376)	57%	
	Classified Salaries	\$ (1,556,168)		\$ (1,034,386)		\$ 521,782	-34%	
	Fringe Benefits	\$ (2,420,688)		\$ (2,407,532)		\$ 13,157	-1%	
	Adjustment to Districtwide Salary Projections	\$ (2,215,297)		\$ -		\$ 2,215,297	-100%	
Total, Other Expenditures, Savings and Offsets		\$ (10,687,706)		\$ (10,482,847)		\$ 204,860	-2%	

Exhibit 6
San Francisco Unified School District
FY 2023-24 Recommended Budget
Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)

Division	Department	2022-23 Adopted Budget	2022-23 Adopted FTE	2023-24 Recommended Budget	2023-24 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
Expenditure Offsets - Reallocation of QTEA Revenues								
Certificated & Classified Salaries & Benefits Offset		\$ (1,961,966)		\$ (1,961,966)		\$ -	0%	
2.5% Increase for Certificated Salaries Offset		\$ (9,365,957)		\$ (9,365,957)		\$ -	0%	
Total Offsets, Reallocation of QTEA Revenues		\$ (11,327,923)		\$ (11,327,923)		\$ -	0%	
Additional Priority Investments						\$ -		
Stipends, Staffing Stabilization (partially offset by suspension of AP Prep and reduced sabbaticals)		\$ 12,850,989		\$ -		\$ (12,850,989)	-100%	
Reduced Sabbaticals		\$ (2,967,000)		\$ -			0%	
Staffing Stabilization Cost Transfer to LWEA		\$ (2,600,000)		\$ -		\$ 2,600,000	-100%	
Stipends, Advanced Placement		\$ 520,537		\$ -		\$ (520,537)	-100%	
Labor Agreement, EMPowerSF DNP		\$ 9,600,000		\$ -		\$ (9,600,000)	-100%	
EMPowerSF Project Stabilization		\$ 4,000,000		\$ -		\$ (4,000,000)	-100%	
Ongoing Health and Safety		\$ 2,000,000		\$ -		\$ (2,000,000)	-100%	
Expenditure Offsets, Restricted General Fund (e.g., PEEF OGU, Expanded Learning Opportunities Program)		\$ (3,451,027)		\$ -		\$ 3,451,027	-100%	
Total, Additional Priority Investments		\$ 19,953,499		\$ -		\$ (19,953,499)	-100%	
Other Outgo-Transfers of Indirect Costs								
From Adult Education Fund		\$ (17,877)		\$ (29,768)		\$ (11,891)	67%	
From Child Development Fund		\$ (1,431,527)		\$ (1,793,601)		\$ (362,074)	25%	
From Cafeteria Fund		\$ (1,173,846)		\$ (718,634)		\$ 455,212	-39%	
From Restricted General Fund		\$ (11,225,924)		\$ (8,049,397)		\$ 3,176,527	-28%	
Total, Transfers of Indirect Costs		\$ (13,849,174)		\$ (10,591,401)		\$ 3,257,773	-24%	
Total Expenditures		\$ 511,528,281		\$ 530,406,612		\$ 18,878,330	4%	
Other Financing (Sources) / Uses								
Interfund Transfers (In) / Out								
To Child Development Fund		\$ -		\$ -		\$ -		
To Student Nutrition Fund		\$ -		\$ -		\$ -		
To Debt Service Fund		\$ -		\$ -		\$ -		
Total, Interfund Transfers (In)/Out		\$ -		\$ -		\$ -		
Contributions To / (From)								
To Ongoing & Major Maintenance (3%)		\$ 31,690,100		\$ 32,190,833		\$ 500,733	2%	
To Special Education - District Programs		\$ 133,800,000		\$ 133,800,000		\$ -	0%	
To County Office of Education		\$ 857,464		\$ -		\$ (857,464)	-100%	
Total, Contributions To/(From)		\$ 166,347,564		\$ 165,990,833		\$ (356,731)	0%	
Total, Other Financing (Sources) / Uses		\$ 166,347,564		\$ 165,990,833		\$ (356,731)	0%	
Total Expenditures & Other Financing (Sources) / Uses		\$ 677,875,845		\$ 696,397,444		\$ 18,521,599	3%	

Exhibit 7
San Francisco Unified School District
FY 2023-24 Recommended Budget
Restricted General Fund Program Expenditures (Excludes Unrestricted Programs)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	TOTAL
Federal Funded Restricted Programs								
30100-NCLB-TITLE IA BASIC	\$ 681,754	\$ 469,325	\$ 444,618	\$ 94,366	\$ 62,538	\$ -	\$ 2,127,040	\$ 3,879,641
30103-NCLB-TITLE IA-SUPPORT ACTIVITI	\$ 97,493	\$ 304,200	\$ 163,868	\$ 18,945	\$ 899,560	\$ -	\$ -	\$ 1,484,066
30104-NCLB-TITLE IA-PROFESSIONAL DEV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30600-NCLB-TITLE I, MIGRANT ED REGUL	\$ 9,600	\$ 94,470	\$ 32,792	\$ 3,348	\$ 11,995	\$ -	\$ 6,206	\$ 158,411
30610-NCLB:Title I,MIGRANT ED SUMMER	\$ 15,528	\$ 20,123	\$ 11,166	\$ -	\$ 100	\$ -	\$ 2,032	\$ 48,949
31500-IASA: Schoolwide Prgrams (SWP)	\$ 2,725,175	\$ 2,577,643	\$ 2,015,793	\$ 555,448	\$ 446,615	\$ -	\$ -	\$ 8,320,674
31824-ESSA CSI	\$ 621,140	\$ 157,029	\$ 289,676	\$ 358,703	\$ 415,458	\$ -	\$ 42,180	\$ 1,884,185
32130-ARP ACT: ESSER III GENERAL	\$ -	\$ 94,361	\$ 39,388	\$ 15,726	\$ 132,500	\$ -	\$ -	\$ 281,975
32140-ARP ACT: ESSER III LEARN REC	\$ 5,721,662	\$ 4,640,228	\$ 3,746,946	\$ 78,297	\$ 675,781	\$ -	\$ 18,079	\$ 14,880,993
32141-ARP ACT: ESSER III LEARN REC PITCH	\$ -	\$ 16,940	\$ 5,517	\$ 20,000	\$ 5,000	\$ -	\$ -	\$ 47,458
32180-ELOG ESSER III State Reserve	\$ 2,197,040	\$ 19,000	\$ 931,798	\$ 27,912	\$ 115,000	\$ -	\$ -	\$ 3,290,749
32190-ELOG ESSER III State Reserve Learning Loss	\$ 3,192,245	\$ 712,198	\$ 1,570,667	\$ -	\$ -	\$ -	\$ -	\$ 5,475,110
33050-IDEA/ARP 619 Local Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33080-IDEA/ARP 619 Federal Preschool Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33100-SPED - IDEA BASIC LOCAL AID	\$ -	\$ 8,268,261	\$ 2,895,977	\$ 65,102	\$ -	\$ -	\$ 246,736	\$ 11,476,075
33110-SPED - LOCAL ASST IDEA PRVT SCHOOL	\$ -	\$ -	\$ -	\$ -	\$ 28,067	\$ -	\$ 617	\$ 28,684
33120-SPED - IDEA LOCAL ASSIST EIS	\$ 608,472	\$ 370,795	\$ 372,160	\$ 59,800	\$ 892,400	\$ -	\$ 59,017	\$ 2,362,643
33150-SPED - IDEA PRESCHOOL GRANTS	\$ 161,675	\$ 33,437	\$ 77,549	\$ -	\$ -	\$ -	\$ 6,606	\$ 279,267
33180-SPED - IDEA PRESCHOOL GRANTS EIS	\$ -	\$ -	\$ -	\$ -	\$ 48,483	\$ -	\$ 1,065	\$ 49,548
33270-SPED - IDEA MENTAL HEALTH PT B	\$ -	\$ -	\$ -	\$ -	\$ 604,483	\$ -	\$ -	\$ 604,483
33850-SPED - IDEA EARLY INTERVENTION	\$ 80,593	\$ 35,183	\$ 46,099	\$ -	\$ -	\$ -	\$ 3,496	\$ 165,372
33950-SPED - ALTERNATIVE DISPUTE	\$ -	\$ -	\$ -	\$ -	\$ 14,922	\$ -	\$ -	\$ 14,922
34100-SpEd - DEPT OF REHAB TPP	\$ -	\$ 67,101	\$ 20,961	\$ 444	\$ -	\$ -	\$ 1,931	\$ 90,437
40350-NCLB Title II-Part A-Public	\$ 572,369	\$ 48,406	\$ 254,761	\$ 5,000	\$ 465,221	\$ -	\$ 104,908	\$ 1,450,665
40351-NCLB:Title IIA-MATH & SCIENCE	\$ 124,330	\$ -	\$ 38,269	\$ -	\$ 15,000	\$ -	\$ -	\$ 177,598
40352-NCLB:TITLE IIA - HUMANITIES	\$ 280,105	\$ -	\$ 91,166	\$ 68,483	\$ 214,911	\$ -	\$ -	\$ 654,665
41231-21ST CENTURY CCLC STEAM GRANT	\$ -	\$ 45,619	\$ 18,216	\$ -	\$ 14,934	\$ -	\$ 1,731	\$ 80,500
41244-21ST CENTURY CLCP	\$ -	\$ -	\$ -	\$ 16,800	\$ 629,472	\$ -	\$ 3,212	\$ 649,484
41245-21ST CENTURY CLCP-BASE	\$ -	\$ 15,574	\$ 6,847	\$ 27,809	\$ 311,512	\$ -	\$ 4,738	\$ 366,480
41246-21ST CENTURY CLCP-SUPPLEMENTAL	\$ -	\$ 26,940	\$ 12,379	\$ 40,609	\$ 699,646	\$ -	\$ 10,071	\$ 789,646
41249-21ST CENTURY CLCP-DIRECT ACCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41270-ESSA: TITLE IV	\$ -	\$ -	\$ -	\$ 18,112	\$ 698,460	\$ -	\$ 37,419	\$ 753,991
42030-TITLE III-LEP-Limtd Engl Prof	\$ 1,030,963	\$ 48,000	\$ 403,171	\$ 146,444	\$ 170,000	\$ -	\$ 38,549	\$ 1,837,127
53100-CHILD NUTRITION: SCH PRGRM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53200-CHILD NUTRTION: CHILD CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58118-EDUCATION INNOVATION &RESEARCH	\$ 335,732	\$ 114,384	\$ 160,863	\$ 28,470	\$ 151,100	\$ -	\$ 17,065	\$ 807,614
58162-SFCSD:CDC-SCHL BASED SURVEILLN	\$ -	\$ 31,394	\$ 11,791	\$ 1,001	\$ 14,525	\$ -	\$ 1,290	\$ 60,000
58163-SFCSD:CDC SURV-HIV/STD PREVTN	\$ 175,367	\$ -	\$ 68,828	\$ 7,953	\$ 90,328	\$ -	\$ 7,525	\$ 350,000
Federal Funded Restricted Programs Total	\$ 18,631,240	\$ 18,210,610	\$ 13,731,265	\$ 1,658,772	\$ 7,828,011	\$ -	\$ 2,741,514	\$ 62,801,413

Exhibit 7
San Francisco Unified School District
FY 2023-24 Recommended Budget
Restricted General Fund Program Expenditures (Excludes Unrestricted Programs)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	TOTAL
State Funded Restricted Programs								
26000-SB 129: EXP LEARNING OPP PRGM	\$ 168,158	\$ 2,315,801	\$ 623,564	\$ 1,378,372	\$ 19,907,540	\$ -	\$ 42,126	\$ 24,435,561
60100-ASES PROGRAM-BASE	\$ -	\$ 873,455	\$ 346,215	\$ 214,749	\$ 11,282,931	\$ -	\$ 78,359	\$ 12,795,709
60101-ASES PROGRAM-SUPPLEMENTAL	\$ -	\$ -	\$ -	\$ -	\$ 240,465	\$ -	\$ 3,511	\$ 243,976
60102-AFTER SCHOOL MIDDLE	\$ 13,000	\$ 97,204	\$ 31,359	\$ 73,326	\$ 514,399	\$ -	\$ -	\$ 729,289
60103-ASES STEAM HUBS EXPANSION GRANT	\$ -	\$ -	\$ -	\$ 3,616	\$ 30,142	\$ -	\$ 742	\$ 34,500
62660-EDUCATOR EFFECTIVENESS BG	\$ 3,063,093	\$ 522,500	\$ 1,343,915	\$ 227,232	\$ 473,320	\$ -	\$ 26,309	\$ 5,656,370
63000-Lottery: Instructional Materi	\$ -	\$ -	\$ -	\$ 1,545,980	\$ 1,159,560	\$ -	\$ -	\$ 2,705,540
63320-COMMUNITY SCH PARTNERSHIP GRANT	\$ 1,329,569	\$ 2,485,086	\$ 1,453,975	\$ 657,370	\$ 1,322,061	\$ -	\$ 151,699	\$ 7,399,760
63850-CA PARTNERSHIP CHLD DEVL & EDU	\$ 16,749	\$ -	\$ 7,135	\$ -	\$ -	\$ -	\$ -	\$ 23,885
63870-CTE INCENTIVE GRANT	\$ 1,334,360	\$ 10,900	\$ 542,822	\$ 224,343	\$ -	\$ -	\$ 44,792	\$ 2,157,218
63880-K12 Strong Workforce Program	\$ 318,501	\$ 147,064	\$ 191,978	\$ 50,162	\$ 10,000	\$ -	\$ 15,430	\$ 733,135
63881-K12 SWP: School-Centered	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63882-K12 SWP: K12 Coordinator	\$ -	\$ 83,072	\$ 35,860	\$ 6,764	\$ 1,568	\$ -	\$ 2,736	\$ 130,000
63888-K12 SWP: R4 TECH JOBS	\$ 215,150	\$ -	\$ 82,063	\$ 116,188	\$ 56,495	\$ -	\$ 10,103	\$ 480,000
65000-SPED - SPECIAL EDUCATION	\$ 62,064,825	\$ 34,328,188	\$ 47,035,282	\$ 1,056,391	\$ 32,786,252	\$ -	\$ 3,870,000	\$ 181,140,938
65001-SPED - WSF SCHOOL SITE ALLOCATION	\$ 74,520	\$ 18,586	\$ 27,884	\$ 488,585	\$ 13,878	\$ -	\$ -	\$ 623,453
65002-SPED - EXTENDED SCHOOL YEAR	\$ 1,823,554	\$ -	\$ 561,290	\$ 55,000	\$ -	\$ -	\$ 56,041	\$ 2,495,885
65100-SPED - EARLY ED INDIV NEED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65200-SPED - Workability	\$ -	\$ 255,198	\$ 83,342	\$ 33,149	\$ 2,000	\$ -	\$ 8,211	\$ 381,900
65370-SpEd - LEARNING RECOVERY	\$ -	\$ -	\$ -	\$ 288,000	\$ 300,000	\$ -	\$ 11,825	\$ 599,825
65460-SpEd - MENTAL HLTH SERVICES	\$ 693,726	\$ 80,676	\$ 305,981	\$ -	\$ 2,594,746	\$ -	\$ 24,684	\$ 3,699,813
66900-TUPE PROGRAM-GR 6-12, COHORT E	\$ 220,052	\$ 102,375	\$ 124,364	\$ 38,079	\$ 46,000	\$ -	\$ 11,665	\$ 542,535
67621-ARTS, MUSIC, INSTR. MAT. BLOCK GRANT	\$ 4,588,808	\$ 500,199	\$ 1,968,190	\$ 8,754	\$ 527,000	\$ -	\$ 1,446	\$ 7,594,397
72200-CA Partnership Comm Art Acad	\$ 53,396	\$ -	\$ 21,385	\$ -	\$ -	\$ -	\$ -	\$ 74,781
74122-A-G SUCCESS GRANT	\$ 850,618	\$ 199,041	\$ 345,839	\$ 204,037	\$ 30,746	\$ -	\$ 34,455	\$ 1,664,735
74130-A-G LEARNING LOSS MITIGATION	\$ 136,638	\$ 40,000	\$ 54,557	\$ -	\$ -	\$ -	\$ 4,970	\$ 236,165
74350-EMERG. LEARNING RECOVERY BLOCK GRANT	\$ 2,527,953	\$ 464,468	\$ 1,067,731	\$ -	\$ 3,628,937	\$ -	\$ -	\$ 7,689,088
78102-EARLY LITERACY SUPT BLOCK GRT	\$ 440,245	\$ 160,222	\$ 229,871	\$ 74,882	\$ 25,724	\$ -	\$ 28,417	\$ 959,361
78202-CALNEW PROJECT	\$ 111,003	\$ 87,352	\$ 69,655	\$ 13,400	\$ 61,210	\$ -	\$ 7,461	\$ 350,080
State Funded Restricted Programs Total	\$ 79,875,760	\$ 40,455,586	\$ 55,930,693	\$ 5,380,007	\$ 55,107,434	\$ -	\$ 4,392,856	\$ 265,577,898

Exhibit 7
San Francisco Unified School District
FY 2023-24 Recommended Budget
Restricted General Fund Program Expenditures (Excludes Unrestricted Programs)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	TOTAL
Locally Funded Restricted Programs / Grants								
81500-Ongoing & Major Maintenance Ac	\$ -	\$ 17,958,667	\$ 7,629,918	\$ 2,935,095	\$ 2,996,941	\$ 3,000	\$ 667,211	\$ 32,190,833
90101-MEDI-CAL Billing Option	\$ 104,018	\$ 223,967	\$ 131,706	\$ 550	\$ 367,928	\$ -	\$ -	\$ 828,169
90102-MEDI-CAL Revenue	\$ -	\$ 35,311	\$ 15,985	\$ 9,667	\$ 1,267,980	\$ -	\$ -	\$ 1,328,942
90209-DCYF:MAYORS CROSSING GUARD PRG	\$ -	\$ 125,896	\$ 74,611	\$ -	\$ -	\$ -	\$ -	\$ 200,507
90212-MAYOR FUNDED PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90214-HEARTS-Extended	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90230-QTEA:QLTY TCHR EDUC ACT 08	\$ 21,708,366	\$ 422,644	\$ 6,757,759	\$ -	\$ 10,000	\$ -	\$ 1,027,460	\$ 29,926,228
90231-QTEA:ADDITIONL TCHR SUPPORT	\$ 505,702	\$ -	\$ 205,155	\$ -	\$ -	\$ -	\$ -	\$ 710,856
90232-QTEA:MASTER TEACHERS	\$ 727,328	\$ 30,752	\$ 282,981	\$ 4,767	\$ 23,000	\$ -	\$ -	\$ 1,068,828
90233-QTEA:STPNDS-HARD TO STAFF SC	\$ 1,644,565	\$ -	\$ 506,197	\$ -	\$ -	\$ -	\$ -	\$ 2,150,762
90234-QTEA:INNOV,RESEARCH & DVLPMT	\$ 345,019	\$ 276,129	\$ 225,652	\$ 72,731	\$ 491,203	\$ -	\$ -	\$ 1,410,734
90235-QTEA:STPNDS-HARD TO FILL SBJ	\$ 1,186,299	\$ -	\$ 365,143	\$ -	\$ -	\$ -	\$ -	\$ 1,551,441
90237-QTEA:EQUITY ADJUSTMENTS	\$ 793,604	\$ 2,100	\$ 244,928	\$ -	\$ -	\$ -	\$ 410,977	\$ 1,451,609
90238-QTEA:ADDITIONAL TEACHER PD	\$ 303,000	\$ 285,989	\$ 166,407	\$ 72,000	\$ 295,824	\$ -	\$ -	\$ 1,123,220
90239-QTEA:TECHNOLOGY UPGRADES	\$ -	\$ 4,177,993	\$ 1,637,273	\$ 52,494	\$ 100,000	\$ -	\$ -	\$ 5,967,759
90240-QTEA:PARCEL TAX-CHARTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380,207	\$ 1,380,207
90242-QTEA:OVERSIGHT	\$ -	\$ 82,314	\$ 33,148	\$ -	\$ 27,170	\$ -	\$ -	\$ 142,632
90246-QTEA:ADMINISTRATIVE COSTS	\$ 86,631	\$ 70,523	\$ 63,553	\$ 6,680	\$ -	\$ -	\$ -	\$ 227,386
90249-QTEA:URBAN TEACHER RESIDENCY	\$ 57,348	\$ -	\$ 17,652	\$ -	\$ -	\$ -	\$ -	\$ 75,000
90250-QTEA:INNOVATION AWARDS	\$ 20,500	\$ 1,500	\$ 6,779	\$ 6,098	\$ 15,000	\$ -	\$ -	\$ 49,877
90260-FWEA:UESF ADDITIONAL COMP	\$ 21,818,312	\$ 3,695,722	\$ 7,393,234	\$ -	\$ -	\$ -	\$ -	\$ 32,907,268
90261-FWEA:PROFESSIONAL DEV (CERT)	\$ 2,376,306	\$ -	\$ 731,427	\$ -	\$ -	\$ -	\$ -	\$ 3,107,733
90262-FWEA:PROFESSIONAL DEV (EED)	\$ 73,532	\$ -	\$ 22,633	\$ -	\$ -	\$ -	\$ -	\$ 96,165
90263-FWEA:PROFESSIONAL DEV (PARA)	\$ -	\$ 341,106	\$ 63,737	\$ -	\$ -	\$ -	\$ -	\$ 404,843
90270-LWEA:ADDITIONAL COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90281-LWEA:DIGITAL DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90282-FWEA:OTHER BARGAINING UNITS	\$ 747,258	\$ 3,553,891	\$ 1,340,412	\$ -	\$ -	\$ -	\$ -	\$ 5,641,561
90283-FWEA:DIGITAL DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000	\$ -	\$ -	\$ 5,100,000
90288-FWEA: CHARTER SCHOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,112,000	\$ 2,112,000
90405-MICROSOFT CA ED TECH K-12 VCHR	\$ -	\$ -	\$ -	\$ -	\$ 260,599	\$ -	\$ -	\$ 260,599
90432-DCYF: WHOLE SCHOOL LESSON STUDY PILOT	\$ 2,215,329	\$ 232,731	\$ 942,509	\$ 172,654	\$ 312,500	\$ -	\$ 34,983	\$ 3,910,706
90468-DCYF:SHARED SCHOOLYARDS-FARREL	\$ -	\$ 397,411	\$ 173,691	\$ 2,400	\$ 264,499	\$ -	\$ 18,017	\$ 856,018
90510-ENERGY CONSERVATION IN CURRICU	\$ 23,608	\$ -	\$ 8,752	\$ -	\$ -	\$ -	\$ 696	\$ 33,056
90534-PEEF:PROP H, SPORTS	\$ 2,123,464	\$ 634,472	\$ 902,309	\$ 750,000	\$ 1,764,265	\$ -	\$ -	\$ 6,174,510
90535-PEEF:PROP H, LIBRARY	\$ 7,775,353	\$ 280,488	\$ 3,293,696	\$ 1,638,517	\$ 1,193,317	\$ -	\$ -	\$ 14,181,371
90536-PEEF:ACADEMIC SUPPORT,STEM	\$ 1,458,380	\$ 312,030	\$ 690,997	\$ 450,357	\$ 411,100	\$ -	\$ -	\$ 3,322,864
90537-PEEF:ACADEMIC SUPPORT, A-G	\$ 1,538,739	\$ 309,425	\$ 621,725	\$ 112,204	\$ 123,400	\$ -	\$ -	\$ 2,705,494
90550-DCYF:MAYOR'S DCYF WELLNESS PRG	\$ 4,055,118	\$ 1,175,831	\$ 2,044,435	\$ 86,170	\$ 1,134,280	\$ -	\$ -	\$ 8,495,833
90551-PEEF:PROP H, PHYS EDU SUPPORT	\$ 5,000,961	\$ 181,747	\$ 2,170,292	\$ 1,004,727	\$ 78,001	\$ 532,100	\$ -	\$ 8,967,828
90552-PEEF:PROP H, ARTS & MUSIC	\$ 9,806,515	\$ 377,785	\$ 4,263,396	\$ 1,642,102	\$ 2,664,611	\$ -	\$ -	\$ 18,754,408

Exhibit 7
San Francisco Unified School District
FY 2023-24 Recommended Budget
Restricted General Fund Program Expenditures (Excludes Unrestricted Programs)

Resource	1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	TOTAL
90554-PEEF:PROP H, OTHER GENRL USES	\$ 2,242,651	\$ 2,753,222	\$ 1,999,382	\$ 418,011	\$ 576,709	\$ -	\$ -	\$ 7,989,975
90556-DCYF-Art/Music/Athletic/Field	\$ -	\$ -	\$ -	\$ -	\$ 1,504,504	\$ -	\$ -	\$ 1,504,504
90558-PEEF:PROP H, LEARNING SUPPORT	\$ 1,344,102	\$ 378,027	\$ 690,248	\$ -	\$ 80,310	\$ -	\$ -	\$ 2,492,686
90587-DCYF:OCOF DATA SHARE	\$ -	\$ 74,897	\$ 28,355	\$ -	\$ -	\$ -	\$ -	\$ 103,253
90591-PEEF:ACADEMIC SUPPT & COACHING	\$ 1,001,017	\$ 36,793	\$ 433,461	\$ 34,687	\$ -	\$ -	\$ -	\$ 1,505,958
90592-PEEF:SPORTS, LIB, ARTS & MUSIC	\$ 10,000	\$ 107,562	\$ 45,794	\$ -	\$ 478,585	\$ -	\$ -	\$ 641,941
90597-PEEF: MULTI-TIERED SUPPORTS	\$ 20,137,259	\$ -	\$ 8,300,761	\$ -	\$ 587,091	\$ -	\$ -	\$ 29,025,111
90603-SDDT:ORAL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90606-TEACHER RESIDENCY TRE6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90607-TEACHER RESIDENCY TRE5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90608-SSSD-EDUC SUPRT FR DEPND YOUTH	\$ 157,443	\$ 38,492	\$ 80,290	\$ -	\$ 26,735	\$ -	\$ 6,657	\$ 309,617
90617-LIFE SCIENCE CARES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90641-WALTER & ELISE HAAS FUND	\$ 128,555	\$ 67,867	\$ 61,952	\$ -	\$ 60,073	\$ -	\$ -	\$ 318,447
90646-SPARK SF: WEINBERG FOUNDATION	\$ 134,055	\$ 6,000	\$ 57,987	\$ 7,610	\$ 81,500	\$ -	\$ -	\$ 287,152
90647-SPARKSF: SILICON VALLEY COM FN	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
90683-SPARKSF: FIDELITY CHARITABLE	\$ 1,145,386	\$ 975,803	\$ 813,524	\$ 127,500	\$ 1,643,918	\$ -	\$ -	\$ 4,706,131
90688-SFDPH MHSSA Navigator	\$ 286,054	\$ -	\$ 116,263	\$ -	\$ 3,964	\$ -	\$ -	\$ 406,281
90692-SFCSD:CV AMERICORP HLTHY CHCES	\$ 155,527	\$ 254,356	\$ 89,372	\$ 115,026	\$ 43,906	\$ -	\$ 14,462	\$ 672,649
90719-STANFORD SFUSD ACTION RESEARCH	\$ -	\$ 35,833	\$ 14,148	\$ -	\$ -	\$ -	\$ -	\$ 49,981
90726-SFDPH:SAFE ROUTES TO SCHOOL	\$ -	\$ 128,810	\$ 56,588	\$ -	\$ -	\$ -	\$ -	\$ 185,398
90779-450 KAHUA PA'ANI/SALESFORCE	\$ -	\$ 58,964	\$ 27,732	\$ 34,872	\$ 45,461	\$ 22,000	\$ 4,064	\$ 193,094
90795-SALESFORCE.COM FDTN-MS LDRSH	\$ 2,112,200	\$ 379,357	\$ 986,211	\$ 221,267	\$ 772,604	\$ 86,008	\$ 8,419	\$ 4,566,067
90807-STUPSKI FOUNDATION	\$ 69,678	\$ 133,236	\$ 44,156	\$ -	\$ -	\$ -	\$ 12,930	\$ 260,001
90809-PINTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819-UCB WT GRANT FOUNDATION ICG	\$ -	\$ 47,091	\$ 17,686	\$ -	\$ -	\$ -	\$ -	\$ 64,776
90828-SALESFORCE:MATH COACHING	\$ 425,560	\$ -	\$ 165,093	\$ 15,000	\$ 45,000	\$ 249,347	\$ -	\$ 900,000
90835-SPARKSF:SOMELAND FOUNDATION	\$ 2,209	\$ 392,249	\$ 158,898	\$ 8,800	\$ 23,200	\$ -	\$ -	\$ 585,356
90839-TWLIP WRITING PROJECT	\$ 180,398	\$ -	\$ 59,486	\$ -	\$ -	\$ -	\$ 5,158	\$ 245,042
90843-TNTP:PATHWAY TO TEACHING	\$ 455,546	\$ -	\$ 189,717	\$ -	\$ -	\$ -	\$ -	\$ 645,263
93005-DISCRETIONARY FUNDS	\$ 239,147	\$ -	\$ 103,309	\$ 40,601	\$ -	\$ -	\$ -	\$ 383,057
93006-PTA	\$ 2,260,873	\$ 373,271	\$ 1,125,816	\$ -	\$ 71,442	\$ -	\$ -	\$ 3,831,403
93220-CARRYOVER CSIS FUNDING	\$ -	\$ -	\$ -	\$ -	\$ 162,761	\$ -	\$ -	\$ 162,761
93601-ENVIRONMENTAL EDUCATION	\$ 104,268	\$ -	\$ 45,954	\$ -	\$ -	\$ -	\$ -	\$ 150,222
93605-SFUSD-SFPUC-SFE ENVIRONMT DIR	\$ -	\$ 66,582	\$ 27,984	\$ -	\$ -	\$ -	\$ -	\$ 94,566
Locally Funded Restricted Programs / Grants Total	\$ 119,087,184	\$ 41,494,835	\$ 58,768,260	\$ 10,042,587	\$ 25,609,381	\$ 892,455	\$ 5,703,240	\$ 261,597,941
Grand Total	\$ 217,594,184	\$ 100,161,032	\$ 128,430,217	\$ 17,081,366	\$ 88,544,827	\$ 892,455	\$ 12,837,610	\$ 589,977,252

Exhibit 8A
San Francisco Unified School District
FY 2023-24 Recommended Budget
Preliminary Weighted Student Formula and Other Site-Based Budget Allocations

School Name	2023-24 Projected Enrollment (TK-12)	2022-23 Final Enrollment (TK-12)	Enrollment Increase / (Decrease)	Undupl. Pupil Percentage (UPP)	Unrestricted Resources (00000)	Special Ed Site Allocation (65001)	SCG-English Learner (07091)	LCFF Concntr. (07092)	SCG-Low Income (07090)	Title I (31500)	TK Site Allocation (00444)	PEEF Arts & Music (90552)	PEEF PE (90551)	One Time Block Grant (67621)	Shifts to Restricted Resources (32140, 32180, 32190)	Total	Per-Pupil
ALAMO ES	393	410	(17)	44.4%	2,658,079	4,264	53,576			0		3,930	0		66,628	2,786,477	7,090
ALVARADO ES	496	469	27	40.6%	3,014,738	7,107	2,101			0	188,700	4,780	0		401,619	3,619,045	7,296
ARGONNE ES	363	363	0	39.6%	2,340,095	5,358	28,202			0		3,630	0		185,296	2,562,580	7,059
BRYANT ES	224	226	(2)	94.7%	1,678,589	3,390	74,650	136,599		130,553		2,240	0		59,334	2,085,355	9,310
CARVER ES	97	100	(3)	87.1%	1,177,648	875	7,654	32,377		56,642		970	0		138,151	1,414,318	14,581
CHAVEZ ES	430	412	18	89.4%	2,965,828	6,998	4,820	124,884		209,300	188,700	4,080	0		356,001	3,860,612	8,978
CHIN ES	249	263	(14)	83.1%	1,856,562	1,749	60,136	114,887		136,770		2,490	0		0	2,172,594	8,725
LEE (EDWIN & ANITA) NEWCOMER ES	66	60	6	100.0%	686,226		8,114	88,400		14,506		660	0		34,180	832,086	12,607
CHINESE IMMERSION SCHOOL (AT DE	387	376	11	47.3%	2,481,521	1,749	8,456			0		3,870	0		250,204	2,745,800	7,095
CLARENDON ES	525	524	1	26.8%	3,440,984	7,326	22,017			0		5,250	0		133,767	3,609,344	6,875
CLEVELAND ES	276	301	(25)	91.9%	2,058,289	1,968	123,552	167,615		154,039		2,760	0		0	2,508,224	9,088
COBB ES	156	122	34	80.1%	1,111,844	3,061	12,027	65,931		65,622	188,700	1,340	0		110,029	1,558,555	9,991
DREW ES	197	156	41	81.6%	1,511,654	1,531		86,350		78,056	188,700	1,750	0		24,414	1,892,455	9,606
EL DORADO ES	125	113	12	83.7%	1,151,751	2,077	29,521	59,452		60,787	188,700	1,030	0		48,828	1,542,147	12,337
HUERTA ES	367	341	26	60.2%	2,402,279	5,358	77,083	33,048		127,790		3,630	0		167,495	2,816,683	7,675
FEINSTEIN ES	387	369	18	34.3%	2,449,420	4,702	39,908			0	188,701	3,650	0	90,128	85,449	2,861,959	7,395
FLYNN ES	409	398	11	66.1%	2,793,964	3,390	94,577	75,526		153,348	188,700	3,870	0		48,828	3,362,203	8,221
GARFIELD ES	198	194	4	63.9%	1,568,772	4,920	41,002	29,685		0		1,980	0		0	1,646,359	8,315
GLEN PARK ES	308	308	0	54.9%	2,119,869	5,686	5,016			0		3,080	0	68,321	167,495	2,369,467	7,693
GRATTAN ES	380	378	2	17.0%	2,379,707	6,342	10,387			0		3,800	0		152,078	2,552,314	6,717
GUADALUPE ES	283	279	4	93.5%	1,993,367	4,374	73,953	4,892		141,606	188,700	2,610	0		240,738	2,650,240	9,365
HARTE ES	250	226	24	96.3%	1,754,577	3,499	56,003	169,748		147,132	188,701	2,280	0		59,334	2,381,273	9,525
HILLCREST ES	334	318	16	90.8%	2,579,863	6,998	22,991	99,644		99,959	188,700	3,120	0		216,323	3,307,598	9,903
JEFFERSON ES	495	491	4	45.1%	3,172,656	6,013	77,084			0		4,950	0		244,629	3,505,332	7,081
KEY ES	554	544	10	35.6%	3,381,962	6,232	545			0	188,700	5,320	0		334,991	3,917,750	7,072
KING ES	345	321	24	54.3%	2,243,296	5,030	28,202			0	188,700	3,230	0		213,601	2,682,059	7,774
LAFAYETTE ES	495	506	(11)	39.2%	3,366,717	8,091	45,376			0		4,940	0		61,035	3,486,159	7,043
LAKE SHORE ES	405	402	3	60.9%	2,803,633	9,075	4,855	3,491		159,565	188,700	3,830	0		168,176	3,341,325	8,250
LAU ES	657	649	8	95.0%	4,633,599	6,123	171,370	313,738		397,186	188,700	6,360	0		178,001	5,895,078	8,973
LONGFELLOW ES	444	449	(5)	78.0%	3,162,906	5,905	3,143	20,266		194,794		4,440	0		315,459	3,706,912	8,349
MALCOLM X ES	117	94	23	88.2%	1,117,167	2,077	3,280	25,967		58,024	188,700	950	0		39,063	1,435,228	12,267
MARSHALL ES	233	233	0	88.8%	1,787,743	3,061	91,297	129,319		133,316		2,330	0		0	2,147,066	9,215
MCCOPPIN ES	225	194	31	36.3%	1,504,094	2,515	16,947			0	188,701	2,030	0		118,667	1,832,954	8,146
MCKINLEY ES	262	253	9	28.9%	1,806,140	2,952	9,840			0		2,620	0		167,495	1,989,048	7,592
MILK ES	181	169	12	30.2%	1,249,003	1,640	3,827			0		1,810	0		144,754	1,401,033	7,741
MIRALOMA ES	355	355	0	19.4%	2,338,265	5,904	14,214			0		3,550	0		66,628	2,428,562	6,841
MISSION EDUCATION CENTER ES	132	91	41	85.8%	1,071,448	328	109,123	87,744		47,662	188,700	1,100	0		0	1,506,105	11,410
MONROE ES	517	532	(15)	84.1%	3,354,355	4,483	29,673	175,877		276,304		5,170	0		572,325	4,418,187	8,546
MOSCONE ES	346	356	(10)	86.8%	2,569,994	4,811	3,792	181,556		188,577		3,460	0		118,667	3,070,857	8,875
MUIR ES	218	236	(18)	85.0%	1,651,553	2,515	36,777	69,346		109,831		2,180	0		58,594	1,930,796	8,857
NEW TRADITIONS ES	259	254	5	29.7%	1,616,625	2,187	9,294			0		2,590	0		166,134	1,796,830	6,938
ORTEGA ES	371	374	(3)	62.5%	2,616,941	2,624	81,457	19,189		132,626		3,710	0		66,628	2,923,175	7,879
PARKER ES	163	150	13	93.3%	1,274,304	1,749	5,767	103,898		89,108	188,700	1,410	0		133,996	1,798,933	11,036
PARKS ES	392	365	27	60.5%	2,692,453	7,435	38,815	36,737		140,915	188,700	3,670	0		0	3,108,725	7,930
PEABODY ES	267	269	(2)	26.4%	1,699,011	5,028	19,681			0		2,670	0		115,457	1,841,846	6,898
REDDING ES	247	219	28	74.3%	1,620,871	1,859	19,068	20,376		95,325	188,700	2,250	0		121,049	2,069,498	8,379
SAN FRANCISCO MONTESSORI ES	124	117	7	52.5%	1,267,819	1,312	8,200			0		1,240	0		0	1,278,571	10,311
SANCHEZ ES	281	263	18	90.1%	1,779,915	5,795	28,684	44,438		145,059	188,700	2,590	0		376,014	2,571,196	9,150
SERRA ES	255	254	1	82.6%	1,840,523	3,389	76,537	68,569		122,264		2,550	0		98,494	2,212,326	8,676
SHERIDAN ES	188	167	21	84.2%	1,393,409	3,499	8,934	91,188		89,799	188,701	1,660	0		24,414	1,801,603	9,583
SHERMAN ES	298	288	10	46.0%	1,936,380	6,451	3,681			0		2,980	0		303,963	2,253,455	7,562
SLOAT ES	374	378	(4)	48.8%	2,561,315	3,718	57,949			0		3,740	0		66,628	2,693,351	7,201
SPRING VALLEY ES	224	226	(2)	86.8%	1,763,805	2,515	78,724	28,757		116,047		2,240	0		89,000	2,081,089	9,291
STEVENSON ES	436	407	29	53.8%	2,676,868	6,779	75,444			0	188,700	4,020	0		164,285	3,116,095	7,147
SUNNYSIDE ES	337	327	10	34.9%	2,122,848	3,718	2,974			0		3,370	0		244,629	2,377,539	7,055
SUNSET ES	400	406	(6)	34.1%	2,532,912	4,155	11,255			0		4,000	0		185,296	2,737,618	6,844
SUTRO ES	230	222	8	71.7%	1,739,421	2,187	12,304	25,831		91,180	188,700	2,080	0		102,229	2,163,932	9,408
TAYLOR ES	601	593	8	91.3%	4,159,994	8,638	51,824	173,349		341,235		6,010	0		563,133	5,304,183	8,826
TENDERLOIN ES	270	253	17	90.3%	1,960,963	3,827	16,656	95,932		141,606	188,700	2,480	0		120,028	2,530,193	9,371
ULLOA ES	523	524	(1)	66.8%	3,520,600	3,936	107,151	77,844		203,774		5,230	0		73,242	3,991,777	7,632
VIS VALLEY ES	266	258	8	91.7%	2,005,618	2,187	10,096	4,885		143,678	188,700	2,440	0		216,323	2,573,927	9,676
WEBSTER ES	347	352	(5)	45.1%	2,410,741	3,827	6,109			0		3,700	0		237,334	2,661,711	7,671
WEST PORTAL ES	596	559	37	45.1%	3,573,601	4,264	94,031			0	188,700	5,740	0		247,011	4,113,348	6,902
YICK WO ES	212	211	1	43.5%	1,584,713	3,936	3,928			0		2,120	0		167,495	1,762,193	8,312
BUENA VISTA HORACE MANN K-8	602	601	1	83.1%	4,135,750	9,840	125,314	278,647		299,789		7,990	2,364		213,601	5,073,296	8,427
CARMICHAEL K-8	537	527	10	81.1%	3,751,090	9,950	28,791	135,062		245,219	188,700	6,990	2,208		262,429	4,630,439	8,623
LAWTON K-8	594	595	(1)	55.4%	3,824,870	6,232	28,137	5,412		0		7,920	2,376		237,334	4,112,282	6,923

Exhibit 8A
San Francisco Unified School District
FY 2023-24 Recommended Budget
Preliminary Weighted Student Formula and Other Site-Based Budget Allocations

School Name	2023-24 Projected Enrollment (TK-12)	2022-23 Final Enrollment (TK-12)	Enrollment Increase / (Decrease)	Undupl. Pupil Percentage (UPP)	Unrestricted Resources (00000)	Special Ed Site Allocation (65001)	SCG-English Learner (07091)	LCFF Concentr. (07092)	SCG-Low Income (07090)	Title I (31500)	TK Site Allocation (00444)	PEEF Arts & Music (90552)	PEEF PE (90551)	One Time Block Grant (67621)	Shifts to Restricted Resources (32140, 32180, 32190)	Total	Per-Pupil
LILIENTHAL K-8	691	673	18	24.5%	4,418,213	7,107	33,895			0		8,960	2,460	164,881	37,083	4,672,600	6,762
REVERE K-8	463	458	5	90.6%	3,180,530	7,654	35,875	271,186		247,982		6,300	2,004		275,857	4,027,387	8,698
ROOFTOP K-8	577	542	35	36.2%	3,606,554	8,091	868			0	188,700	7,520	2,340		57,048	3,871,121	6,709
S.F. COMMUNITY K-8	265	276	(11)	49.5%	1,877,980	4,374	21,321			0		3,600	1,140	100,165	78,125	2,086,705	7,874
YU, ALICE FONG K-8	591	587	4	39.8%	3,792,596	4,155	48,109			0		7,860	2,340		97,656	3,952,716	6,688
APTOS MS	879	856	23	54.6%	5,331,479	13,995	598			0		17,580	10,548	90,000	97,656	5,561,856	6,327
BROWN MS	313	260	53	61.1%	2,332,090					98,779		6,260	3,756		318,521	2,759,406	8,816
DENMAN MS	817	819	(2)	67.8%	4,486,729					343,307		16,340	9,804		569,423	5,425,602	6,641
EVERETT MS	482	574	(92)	78.4%	3,767,545					221,734		9,640	5,784		737,967	4,742,669	9,840
FRANCISCO MS	557	551	6	80.9%	4,072,319					270,777		11,140	6,684		621,611	4,982,531	8,945
GIANNINI MS	1,195	1,193	2	38.0%	7,017,324	18,479	65,603			0		23,900	14,340		0	7,139,646	5,975
HOOVER MS	947	940	7	65.2%	5,403,805	11,867	105,307	63,900		388,206		18,940	11,364		299,963	6,303,353	6,656
KING, M. L. MS	371	382	(11)	74.9%	2,655,389	9,075	35,138	121,284		177,525		7,420	4,452		103,971	3,114,253	8,394
LICK MS	507	490	17	74.4%	3,411,983					209,991		10,140	6,084		418,866	4,057,064	8,002
MARINA MS	690	698	(8)	72.0%	4,394,675	10,059	94,970	196,152		311,532		13,800	8,280		48,828	5,078,297	7,360
PRESIDIO MS	981	979	2	39.6%	5,315,380					0		19,620	11,772		711,899	6,058,670	6,176
ROOSEVELT MS	656	665	(9)	42.6%	3,732,459					0		13,120	7,872		594,015	4,347,465	6,627
VIS VALLEY MS	255	415	(160)	85.6%	2,868,128					169,927		5,100	3,060		401,401	3,447,615	13,520
ACADEMY - SAN FRANCISCO	312	321	(9)	64.1%	2,445,937	8,966	25,147	46,578	63,073	0		6,240	3,744		97,656	2,697,340	8,645
ASAWA SCHOOL OF THE ARTS HS	700	682	18	19.1%	5,907,383	8,638	6,561		42,626	0		13,180	7,908		0	5,986,295	8,552
BALBOA HS	1,250	1,284	(34)	67.0%	7,920,888	20,555	145,967	246,831	264,420	0		25,000	15,000		170,899	8,809,560	7,048
BURTON HS	1,063	1,063	0	70.2%	6,902,796	21,977	132,846	44,302	214,169	0		21,260	12,756		328,570	7,678,676	7,224
DOWNTOWN HS	225	225	0	79.6%	1,528,845	2,625	12,027	237,483	17,328	0		4,500	2,700		0	1,805,508	8,024
GALILEO HS	1,789	1,854	(65)	66.2%	11,743,604	23,508	350,624	344,170	349,671	0		35,780	21,468		0	12,868,825	7,193
INDEPENDENCE HS	325	325	0	52.7%	1,739,307	5,358	3,827	138,668	32,922	0		6,500	3,900		326,202	2,256,685	6,944
JUNE JORDAN SCHOOL FOR EQUITY HS	196	203	(7)	75.6%	1,971,856	4,374	35,600	67,640	43,319	0		3,920	2,352		0	2,129,061	10,863
LINCOLN HS	2,071	2,009	62	54.3%	12,802,380	31,708	208,880	40,838	329,225	0		41,420	24,852		435,370	13,914,672	6,719
LOWELL HS	2,580	2,658	(78)	41.1%	17,939,633	19,791	66,697		332,344	0		51,600	30,960		97,656	18,538,681	7,186
MARSHALL HS	554	532	22	85.6%	3,410,258	5,467	337,714	379,595	83,866	0		11,080	6,648	118,667	0	4,353,295	7,858
MISSION HS	1,063	1,119	(56)	72.2%	6,767,808	24,055	371,176	332,279	191,990	0		21,260	12,756		97,656	7,818,980	7,356
O'CONNELL HS	494	514	(20)	81.6%	3,265,064	14,104	81,457	216,982	125,105	249,364		9,880	5,928		118,667	4,086,552	8,272
SF INTERNATIONAL HS	568	496	72	94.8%	2,894,839	984	476,435	506,044	72,429	0		11,360	6,816		48,828	4,017,736	7,073
WALLENBERG HS	514	560	(46)	54.1%	3,762,609	12,902	32,802		89,411	0		10,280	6,168		97,656	4,011,828	7,805
WASHINGTON HS	2,027	2,046	(19)	50.9%	12,935,637	26,023	130,112		325,413	0		40,540	24,324		48,828	13,530,877	6,675
WELLS HS	225	225	0	78.3%	1,507,597	4,374		15,072	24,952	0		4,500	2,700		230,913	1,790,107	7,956
Total	49,468	49,214	254		330,565,134	620,778	5,375,450	6,775,460	2,602,263	8,318,118	5,472,310	748,000	312,012	632,162	17,913,215	379,334,902	

Exhibit 8B
San Francisco Unified School District
FY 2023-24 Recommended Budget
Multi-Tiered System of Supports (MTSS) Site Allocations

School Name	MTSS Tier 23-24	Variance	Total 23-24	Assistant Principal 23-24	IRF 23-24	Literacy Coach 23-24	ARTIF 23-24	Nurse 23-24	Social Worker 23-24	Counselor 23-24	MTSS Tier 22-23	Total 22-23	Assistant Principal 22-23	IRF 22-23	Literacy Coach 22-23	ARTIF 22-23	Nurse 22-23	Social Worker 22-23	Counselor 22-23
ALAMO ES	1	0.00	1.00					0.50	0.50		1	1.00					0.50	0.50	
ALVARADO ES	1	0.00	1.00					0.50	0.50		1	1.00					0.50	0.50	
ARGONNE ES	1	0.00	0.50						0.50		1	0.50						0.50	
BRYANT ES	3	0.00	4.50	1.00	1.00		1.00	0.50	1.00		3	4.50		1.00	1.00	1.00	0.50	1.00	
CARVER ES	3	0.00	4.50	1.00	1.00		1.00	0.50	1.00		3	4.50	1.00	1.00		1.00	0.50	1.00	
CHAVEZ ES	3	0.00	4.50	1.00		1.00	1.00	0.50	1.00		3	4.50	1.00		1.00	1.00	0.50	1.00	
CHIN ES	1	0.00	0.50						0.50		1	0.50						0.50	
LEE (EDWIN & ANITA) NEWCOMER ES	1	0.00	0.50						0.50		1	0.50						0.50	
CHINESE IMMERSION SCHOOL (AT DE AVILA)	1	0.00	0.50					0.50			1	0.50					0.50		
CLARENDON ES	1	0.00	0.50						0.50		1	0.50						0.50	
CLEVELAND ES	3	0.00	4.50	1.00	1.00		1.00	0.50	1.00		3	4.50	1.00	1.00		1.00	0.50	1.00	
COBB ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
DREW ES	2	0.00	4.50		1.00	1.00	1.00	0.50	1.00		2	4.50		1.00	1.00	1.00	0.50	1.00	
EL DORADO ES	2	0.00	4.50	1.00	1.00		1.00	0.50	1.00		2	4.50	1.00	1.00		1.00	0.50	1.00	
HUERTA ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
FEINSTEIN ES	1	0.00	0.50						0.50		1	0.50						0.50	
FLYNN ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
GARFIELD ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
GLEN PARK ES	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
GRATTAN ES	1	0.00	0.50						0.50		1	0.50						0.50	
GUADALUPE ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
HARTE ES	2	0.00	4.50	1.00	1.00		1.00	0.50	1.00		2	4.50	1.00	1.00		1.00	0.50	1.00	
HILLCREST ES	3	0.00	4.50		1.00	1.00	1.00	0.50	1.00		3	4.50		1.00	1.00	1.00	0.50	1.00	
JEFFERSON ES	1	0.00	0.50						0.50		1	0.50						0.50	
KEY ES	1	0.00	1.00					0.50	0.50		1	1.00					0.50	0.50	
KING ES	2	1.00	3.50	1.00	1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
LAFAYETTE ES	1	0.00	0.50						0.50		1	0.50						0.50	
LAKESHORE ES	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
LAU ES	1	0.00	0.50						0.50		1	0.50						0.50	
LONGFELLOW ES	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
MALCOLM X ES	3	0.00	4.50	1.00	1.00		1.00	0.50	1.00		3	4.50	1.00	1.00		1.00	0.50	1.00	
MARSHALL ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
MCCOPPIN ES	1	0.00	0.50						0.50		1	0.50						0.50	
MCKINLEY ES	1	0.00	0.50						0.50		1	0.50						0.50	
MILK ES	1	0.00	0.50						0.50		1	0.50						0.50	
MIRALOMA ES	1	0.00	0.50						0.50		1	0.50						0.50	
MISSION EDUCATION CENTER ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
MONROE ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
MOSCONE ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
MUIR ES	3	0.00	4.50	1.00		1.00	1.00	0.50	1.00		3	4.50	1.00		1.00	1.00	0.50	1.00	
NEW TRADITIONS ES	1	0.00	0.50						0.50		1	0.50						0.50	
ORTEGA ES	1	0.00	0.50						0.50		1	0.50						0.50	
PARKER ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
PARKS ES	2	1.00	3.50	1.00	1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
PEABODY ES	1	0.00	0.50						0.50		1	0.50						0.50	
REDDING ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
SAN FRANCISCO MONTESSORI ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
SANCHEZ ES	3	0.00	4.50	1.00		1.00	1.00	0.50	1.00		3	4.50	1.00		1.00	1.00	0.50	1.00	
SERRA ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
SHERIDAN ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
SHERMAN ES	1	0.00	0.50						0.50		1	0.50						0.50	
SLOAT ES	1	0.00	0.50						0.50		1	0.50						0.50	
SPRING VALLEY ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
STEVENSON ES	1	0.00	0.50						0.50		1	0.50						0.50	
SUNNYSIDE ES	1	0.00	1.00					0.50	0.50		1	1.00					0.50	0.50	
SUNSET ES	1	0.00	0.50						0.50		1	0.50						0.50	
SUTRO ES	1	0.00	0.50						0.50		1	0.50						0.50	

Exhibit 8B
San Francisco Unified School District
FY 2023-24 Recommended Budget
Multi-Tiered System of Supports (MTSS) Site Allocations

School Name	MTSS Tier 23-24	Variance	Total 23-24	Assistant Principal 23-24	IRF 23-24	Literacy Coach 23-24	ARTIF 23-24	Nurse 23-24	Social Worker 23-24	Counselor 23-24	MTSS Tier 22-23	Total 22-23	Assistant Principal 22-23	IRF 22-23	Literacy Coach 22-23	ARTIF 22-23	Nurse 22-23	Social Worker 22-23	Counselor 22-23
TAYLOR ES	2	0.00	2.50			1.00		0.50	1.00		2	2.50			1.00		0.50	1.00	
TENDERLOIN ES	2	0.00	3.50		1.00	1.00		0.50	1.00		2	3.50		1.00	1.00		0.50	1.00	
ULLOA ES	1	0.00	0.50						0.50		1	0.50						0.50	
VIS VALLEY ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
WEBSTER ES	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
WEST PORTAL ES	1	0.00	0.50						0.50		1	0.50						0.50	
YICK WO ES	1	0.00	0.50						0.50		1	0.50						0.50	
BUENA VISTA HORACE MANN K-8	3	0.00	5.00	1.00		1.00	1.00	0.50	1.00	0.50	3	5.00	1.00		1.00	1.00	0.50	1.00	0.50
CARMICHAEL K-8	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
LAWTON K-8	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
LILIENTHAL K-8	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
REVERE K-8	3	0.00	5.00	1.00	1.00		1.00	0.50	1.00	0.50	3	5.00	1.00	1.00		1.00	0.50	1.00	0.50
ROOFTOP K-8	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
S.F. COMMUNITY K-8	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
YU, ALICE FONG K-8	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
APTOS MS	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
BROWN MS	3	0.00	4.50	1.00	1.00			0.50	1.00	1.00	3	4.50	1.00	1.00			0.50	1.00	1.00
DENMAN MS	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
EVERETT MS	3	0.00	4.50	1.00	1.00			0.50	1.00	1.00	3	4.50	1.00	1.00			0.50	1.00	1.00
FRANCISCO MS	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
GIANNINI MS	1	0.00	2.00					1.00	1.00		1	2.00					1.00	1.00	
HOOVER MS	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
KING, M. L. MS	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
LICK MS	3	0.00	4.50	1.00	1.00			0.50	1.00	1.00	3	4.50	1.00	1.00			0.50	1.00	1.00
MARINA MS	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
PRESIDIO MS	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
ROOSEVELT MS	1	0.00	1.50					0.50	1.00		1	1.50					0.50	1.00	
VIS VALLEY MS	2	0.00	2.50		1.00			0.50	1.00		2	2.50		1.00			0.50	1.00	
ACADEMY - SAN FRANCISCO	2	0.00	3.00		1.00			1.00		1.00	2	3.00		1.00			1.00		1.00
ASAWA SCHOOL OF THE ARTS HS	1	0.00	2.00					1.00		1.00	1	2.00					1.00		1.00
BALBOA HS	1	0.00	2.00					1.00		1.00	1	2.00					1.00		1.00
BURTON HS	2	0.00	3.00		1.00			1.00		1.00	2	3.00		1.00			1.00		1.00
DOWNTOWN HS	3	0.00	2.50	1.00				0.50	1.00	1.00	3	2.50	1.00				0.50	1.00	
GALILEO HS	1	0.00	2.00					1.00		1.00	1	2.00					1.00		1.00
INDEPENDENCE HS	3	0.00	2.50	1.00				0.50		1.00	3	2.50	1.00				0.50		1.00
JUNE JORDAN SCHOOL FOR EQUITY HS	2	0.00	3.00	1.00				1.00		1.00	2	3.00	1.00				1.00		1.00
LINCOLN HS	1	0.00	2.00					1.00		1.00	1	2.00					1.00		1.00
LOWELL HS	1	0.00	2.00					1.00		1.00	1	2.00					1.00		1.00
MARSHALL HS	2	0.00	3.00		1.00			1.00		1.00	2	3.00		1.00			1.00		1.00
MISSION HS	2	0.00	3.00		1.00			1.00		1.00	2	3.00		1.00			1.00		1.00
O'CONNELL HS	3	0.00	3.00	1.00				1.00		1.00	3	3.00	1.00				1.00		1.00
SF INTERNATIONAL HS	2	0.00	3.00	1.00				1.00		1.00	2	3.00	1.00				1.00		1.00
WALLENBERG HS	1	0.00	2.00					1.00		1.00	1	2.00					1.00		1.00
WASHINGTON HS	1	0.00	2.00					1.00		1.00	1	2.00					1.00		1.00
WELLS HS	3	0.00	2.50	1.00				0.50		1.00	3	2.50	1.00				0.50		1.00
COUNTY SATELLITES	3	-1.00	3.00	1.00				1.00		1.00	3	4.00	1.00				1.00	1.00	1.00
CIVIC CENTER HS	3	-1.00	3.00	1.00				1.00		1.00	3	4.00	1.00				1.00	1.00	1.00
COUNTY OPPORTUNITY	3	0.00	3.00	1.00				1.00		1.00	3	3.00	1.00				1.00		1.00
COUNTY COURT SCHOOLS	3	-1.00	3.00			1.00		1.00		1.00	3	4.00	1.00				1.00	1.00	1.00
Total		-1.00	234.50	25.00	34.00	17.00	13.00	50.50	70.00	25.00		235.50	23.00	34.00	17.00	13.00	50.50	73.00	25.00

Exhibit 8C
San Francisco Unified School District
FY 2023-24 Recommended Budget
Central Office-Managed Site FTE Allocations

SCHOOL NAME	Student and Family Services (SFSD)				Curriculum & Instruction							LEAD	Other		
	Social Workers Coordinating Wellness Centers	CHOW	Americorps Intern	MS Wellness Pilot	Career Technical Education	Ethnic Studies	Arts & Music	Librarian	PE	Computer Science	Multilingual Pathways	JROTC	T10	Peer Resources Teacher	Community Schools Coordinator
ALAMO ES				0.0	0.0		1.0	0.6	0.8						
ALVARADO ES				0.0	0.0		1.4	0.6	0.8						
ARGONNE ES				0.0	0.0		1.1	0.6	0.8						
BRYANT ES			0.704	0.0	0.0		1.0	0.6	0.4						
CARVER ES			0.352	0.0	0.0		0.8	0.4	0.6	0.0			0.88		
CHAVEZ ES				0.0	0.0		1.5	1.0	1.0	0.0					
CHIN ES				0.0	0.0		1.2	0.4	0.4						
LEE (EDWIN & ANITA) NEWCOMER ES				0.0	0.0		0.6	0.2	0.2						
CHINESE IMMERSION SCHOOL (AT DE AVILA)				0.0	0.0		1.0	0.6	0.6						
CLARENDON ES				0.0	0.0		1.8	0.8	0.8						
CLEVELAND ES			0.352	0.0	0.0		1.0	0.6	0.8						
COBB ES				0.0	0.0		0.9	0.4	0.4	0.0					
DREW ES				0.0	0.0		0.9	0.6	0.8				0.88		
EL DORADO ES				0.0	0.0		0.9	0.4	0.6				0.88		
HUERTA ES			0.704	0.0	0.0		1.2	1.0	0.8						
FEINSTEIN ES				0.0	0.0		1.2	0.6	0.8						
FLYNN ES				0.0	0.0		1.6	1.0	0.8	0.0					
GARFIELD ES				0.0	0.0		0.8	0.6	0.6						
GLEN PARK ES				0.0	0.0		1.2	0.6	0.8						
GRATTAN ES				0.0	0.0		1.0	0.6	0.8						
GUADALUPE ES				0.0	0.0		1.2	0.8	0.8						
HARTE ES				0.0	0.0		1.3	0.8	0.8						
HILLCREST ES			0.704	0.0	0.0		1.4	1.0	0.8						
JEFFERSON ES				0.0	0.0		1.2	0.8	0.8						
KEY ES				0.0	0.0		1.6	1.0	0.8						
KING ES				0.0	0.0		1.0	1.0	0.6				0.88		
LAFAYETTE ES				0.0	0.0		1.4	1.0	0.8						
LAKESHORE ES				0.0	0.0		1.2	0.8	0.8						
LAU ES				0.0	0.0		2.0	1.0	1.0						
LONGFELLOW ES				0.0	0.0		1.6	0.8	0.8						
MALCOLM X ES				0.0	0.0		0.8	0.4	0.6				0.88		
MARSHALL ES				0.0	0.0		1.0	0.6	0.4				0.88		
MCCOPPIN ES				0.0	0.0		0.8	0.6	0.4						
MCKINLEY ES				0.0	0.0		1.2	0.6	0.6				0.00		
MILK ES				0.0	0.0		0.8	0.6	0.4	0.0					
MIRALOMA ES				0.0	0.0		1.0	0.6	0.8						
MISSION EDUCATION CENTER ES				0.0	0.0		0.8	0.4	0.4						
MONROE ES				0.0	0.0		1.6	1.0	0.8						
MOSCONE ES				0.0	0.0		1.2	0.6	0.6						
MUIR ES			0.352	0.0	0.0		1.0	1.0	0.8				0.50		
NEW TRADITIONS ES				0.0	0.0		0.8	0.4	0.4						
ORTEGA ES				0.0	0.0		1.2	0.8	0.6						
PARKER ES				0.0	0.0		0.8	0.4	0.4						
PARKS ES			0.704	0.0	0.0		1.2	1.0	0.8		1.0				
PEABODY ES				0.0	0.0		0.8	0.4	0.4						
REDDING ES				0.0	0.0		1.2	0.4	0.4		2.0				
SAN FRANCISCO MONTESSORI ES				0.0	0.0		0.7	0.4	0.4						
SANCHEZ ES			0.704	0.0	0.0		1.0	1.0	1.0						
SERRA ES				0.0	0.0		1.1	0.6	0.6						
SHERIDAN ES			0.704	0.0	0.0		0.9	0.6	0.4						
SHERMAN ES				0.0	0.0		1.0	0.8	0.8						
SLOAT ES				0.0	0.0		1.2	0.6	0.6						
SPRING VALLEY ES				0.0	0.0		1.0	0.6	0.6						
STEVENSON ES				0.0	0.0		1.5	0.6	0.8						
SUNNYSIDE ES				0.0	0.0		1.4	0.6	0.6						
SUNSET ES				0.0	0.0		1.0	0.6	0.6						
SUTRO ES				0.0	0.0		0.8	0.6	0.4						

Exhibit 8C
San Francisco Unified School District
FY 2023-24 Recommended Budget
Central Office-Managed Site FTE Allocations

SCHOOL NAME	Student and Family Services (SFS)				Curriculum & Instruction							LEAD	Other		
	Social Workers Coordinating Wellness Centers	CHOW	Americorps Intern	MS Wellness Pilot	Career Technical Education	Ethnic Studies	Arts & Music	Librarian	PE	Computer Science	Multilingual Pathways	JROTC	T10	Peer Resources Teacher	Community Schools Coordinator
TAYLOR ES			0.704	0.0	0.0		2.0	1.0	1.0						
TENDERLOIN ES			0.704	0.0	0.0		1.2	0.8	0.6		2.0		0.88		
ULLOA ES				0.0	0.0		1.6	0.4	0.8						
VIS VALLEY ES				0.0	0.0		1.0	1.0	0.8						
WEBSTER ES				0.0	0.0		1.0	0.6	0.6				0.00		
WEST PORTAL ES				0.0	0.0		1.7	1.0	0.8						
YICK WO ES				0.0	0.0		0.8	0.4	0.6						
BUENA VISTA HORACE MANN K-8				2.000	0.0		2.0	1.0	0.8				1.8	1.0	
CARMICHAEL K-8				1.000	0.0		2.3	1.0	0.8				1.75		
LAWTON K-8				0.0	0.0		2.0	0.8	0.6						
LILIENTHAL K-8				0.0	0.0		1.6	0.8	0.8						
REVERE K-8			0.704	2.000	0.0		1.6	1.0	0.8				1.75		
ROOFTOP K-8				0.0	0.0		1.8	1.0	0.6						
S.F. COMMUNITY K-8				0.0	0.0		1.4	0.6	0.4				0.88		
YU, ALICE FONG K-8				0.0	0.0		1.6	0.8	0.6						
APTOS MS			0.704	1.5	0.0		2.6	1.0					2.63	1.0	
BROWN MS		0.0	0.704	2.0	0.0		1.4	1.0					3.50	1.0	
DENMAN MS				2.000	0.0		2.8	1.0					2.63		
EVERETT MS				2.000	0.0		2.6	1.0					2.63	1.0	
FRANCISCO MS			0.704	2.000	0.0		2.6	1.0			0.6		2.63		
GIANNINI MS				0.0	0.0		2.7	1.0					2.63		
HOOVER MS				0.0	0.0		3.0	1.0					3.50		
KING, M. L. MS			0.704	0.0	0.0		2.6	1.0			0.6		2.6	1.0	
LICK MS				1.5	0.0		2.6	1.0					2.63		
MARINA MS				0.0	0.0		2.4	1.0			0.6		2.63		
PRESIDIO MS				2.000	0.0		3.8	1.0			0.4		2.63	1.0	
ROOSEVELT MS				0.5	0.0		2.4	1.0					2.63		
VIS VALLEY MS				2.000	0.0		3.0	1.0			0.6		3.50	1.0	
ACADEMY - SAN FRANCISCO	1.0	1.0		0.0	0.2	0.2	1.8	0.5					4.38	0.5	
ASAWA SCHOOL OF THE ARTS HS	1.0	1.0		0.0	0.4	0.8	1.6	0.5							
BALBOA HS	1.0	1.0		0.0	1.6	0.8	2.8	0.5			0.2	2.0	4.38	1.0	
BURTON HS	1.0	1.0		0.0	2.4	0.2	3.0	1.0		0.2		0.0	5.25		
DOWNTOWN HS	1.0	1.0		0.0	0.0	0.2	0.6	0.6					1.75		
GALILEO HS	1.0	1.0		0.0	2.0	0.6	3.6	0.5				2.0	5.25	1.0	
INDEPENDENCE HS	2.0	1.0		0.0	0.2	0.2	0.6	0.0					0.88		
JUNE JORDAN SCHOOL FOR EQUITY HS	1.0	1.0		0.0	0.4	0.2	0.8	0.6					1.75	1.0	
LINCOLN HS	1.0	1.0		0.0	2.2	1.2	2.8	0.5				2.0	5.31	1.0	
LOWELL HS	1.0	1.0		0.0	0.0	0.6	3.0	0.5				2.0	5.25	1.0	
MARSHALL HS	1.0	1.0		0.0	1.0	0.2	2.0	1.0			0.0		4.38	1.0	
MISSION HS	1.0	1.0		0.0	2.0	0.2	2.6	1.0		0.2	0.6	2.0	5.25	1.0	
O'CONNELL HS	1.0	1.0		0.0	1.6	0.2	2.6	1.0		0.2			3.50		
SF INTERNATIONAL HS	1.0	1.0		0.0	0.0	0.2	1.4	0.8					2.63		
WALLENBERG HS	1.0	1.0		0.0	1.0	0.2	2.2	1.0					3.50		
WASHINGTON HS	1.0	1.0		0.000	0.6	1.0	3.0	0.5			0.5	2.0	5.25		
WELLS HS	1.0	1.0		0.000	0.4	0.8	0.6	0.4					1.75	0.5	
COUNTY SATELLITES	1.0			0.000	0.0		0.0	0.0							
CIVIC CENTER HS	1.0			0.000	0.0	0.2	0.0	0.0					1.75		
COUNTY OPPORTUNITY	1.0			0.000	0.4		0.6	0.4					0.88		
COUNTY COURT SCHOOLS	1.0			0.000	0.0		0.0								
Total	22.0	17.0	10.2	20.5	16.4	8.0	157.5	74.5	47.8	0.6	9.1	12.0	112.56	15.0	0.0

Exhibit 9A
San Francisco Unified School District
FY 2023-24 Recommended Budget
Summary – Budgeted Expenditures by Division and Function/Activity (All Funds, Resources)

Division	Department	2023-24 Budgeted Expenditures by Org and Major Function, All Funds and All Resources									2023-24 Recommended Budget All Funds, All Resources
		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	
TK-12 and County Schools		\$ 343,704,213	\$ 76,590,682	\$ 34,163,858	\$ -	\$ -	\$ -	\$ 216,257	\$ 9,464,904	\$ -	\$ 464,139,914
Board of Education	Division Total	\$ 11,116	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,170,928	\$ -	\$ -	\$ 1,192,044
	030-BOARD OF EDUCATION	\$ 11,116	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,170,928	\$ -	\$ -	\$ 1,192,044
Business Services	Division Total	\$ -	\$ 895,354	\$ 284,197	\$ -	\$ -	\$ 267,346	\$ 12,902,118	\$ -	\$ -	\$ 14,349,015
	200-CFO-CHIEF FINANCIAL OFFICER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 2,761,221	\$ -	\$ -	\$ 2,961,221
	201-BUDGET SERVICES	\$ -	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ 1,807,597	\$ -	\$ -	\$ 1,808,647
	202-STUDENT ATTENDANCE ACCOUNTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,932	\$ -	\$ -	\$ 251,932
	203-Medi-Cal Revenue Unit	\$ -	\$ 267,217	\$ 284,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,414
	210-FISCAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,742,161	\$ -	\$ -	\$ 2,742,161
	212-PAYROLL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,346	\$ 3,309,464	\$ -	\$ -	\$ 3,376,810
	213-PURCHASING DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,430,575	\$ -	\$ -	\$ 1,430,575
	216-PEEF OFFICE	\$ -	\$ 627,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 627,088
	217-CONTRACT COMPLIANCE OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599,170	\$ -	\$ -	\$ 599,170
Curriculum & Instruction	Division Total	\$ 45,962,883	\$ 46,899,083	\$ 2,406,947	\$ -	\$ -	\$ -	\$ 1,631,270	\$ 904,747	\$ -	\$ 97,804,930
	052-STATE & FEDERAL PROGRAMS	\$ -	\$ 3,893,491	\$ -	\$ -	\$ -	\$ -	\$ 600,459	\$ -	\$ -	\$ 4,493,950
	054-MULTILINGUAL PATHWAYS	\$ 1,488,832	\$ 3,592,507	\$ 138,676	\$ -	\$ -	\$ -	\$ 45,468	\$ -	\$ -	\$ 5,265,483
	055-C&I:HUMANITIES/LIBRARIES	\$ 1,230,400	\$ 12,950,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,181,371
	057-C&I:PRIVATE SCHOOLS ADMIN	\$ -	\$ 62,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,971
	061-C&I:CURRICULUM & INSTRUCT. DIV	\$ -	\$ 347,561	\$ -	\$ -	\$ -	\$ -	\$ 451,174	\$ -	\$ -	\$ 798,735
	104-C&I:VISUAL & PERFORMING ARTS	\$ 23,337,806	\$ 1,624,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,962,170
	110-C&I:ACCESS & EQUITY	\$ 65,557	\$ 1,036,016	\$ 214,619	\$ -	\$ -	\$ -	\$ 8,238	\$ -	\$ -	\$ 1,324,430
	151-C&I:COLLEGE & CAREER READINESS	\$ 8,221,931	\$ 9,639,822	\$ 2,025,917	\$ -	\$ -	\$ -	\$ 381,348	\$ 275,888	\$ -	\$ 20,544,905
	174-C&I:TEXTBOOKS DEPT	\$ 878,246	\$ 3,400,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,278,983
	175-C&I:PHYSICAL EDUCATION PRGRMS	\$ 6,124,583	\$ 1,993,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532,100	\$ -	\$ 8,650,033
	190-C&I:STEM	\$ 1,763,055	\$ 3,698,434	\$ -	\$ -	\$ -	\$ -	\$ 126,505	\$ -	\$ -	\$ 5,587,994
	192-C&I:OFF OF PROF LRNG & LDRSHP	\$ 53,082	\$ 1,618,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,078	\$ -	\$ 1,678,474
	195-C & I: ETHNIC STUDIES PRGM	\$ 1,097,311	\$ 1,709,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,807,235
	198-COMMON CORE STATE STANDARDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	400-SUMMER SCHOOL	\$ 1,702,079	\$ 1,330,619	\$ 27,735	\$ -	\$ -	\$ -	\$ 18,079	\$ 89,681	\$ -	\$ 3,168,194
Districtwide Cost and Saving Assun	Division Total	\$ 9,606,723	\$ (4,645,560)	\$ (7,734,938)	\$ -	\$ -	\$ -	\$ (15,713,372)	\$ (735,913)	\$ 1,564,000	\$ (17,659,060)
	090-DISTRICT TRANSFER/CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,606,712)	\$ -	\$ 1,564,000	\$ (9,042,711)
	092-DISTRICT-WIDE BENEFIT COSTS	\$ 48,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,500,000
	093-DISTRICT-WIDE BUDGET SAVINGS	\$ (38,893,277)	\$ (4,645,560)	\$ (7,734,938)	\$ -	\$ -	\$ -	\$ (5,106,661)	\$ (735,913)	\$ -	\$ (57,116,349)
Department of Technology	Division Total	\$ 273,833	\$ 1,838,565	\$ -	\$ -	\$ -	\$ 215,000	\$ 44,351,843	\$ 958,020	\$ -	\$ 47,637,261
	220-INFORMATION TECHNOLOGY DEPT	\$ -	\$ 1,234,525	\$ -	\$ -	\$ -	\$ -	\$ 26,567,057	\$ 958,020	\$ -	\$ 28,759,602
	222-BUSINESS SYSTEM SUPPORT PROJ	\$ 273,833	\$ 604,040	\$ -	\$ -	\$ -	\$ 215,000	\$ 16,965,596	\$ -	\$ -	\$ 18,058,469
	260-DOCUMENT PUBLISHING & DISTRIBU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 819,190	\$ -	\$ -	\$ 819,190
Early Education	Division Total	\$ 644,776	\$ 6,675,384	\$ 1,219,437	\$ -	\$ -	\$ -	\$ 1,793,601	\$ 249,000	\$ -	\$ 10,582,198
	900-EARLY EDUCATION DEPARTMENT	\$ 644,776	\$ 6,675,384	\$ 1,219,437	\$ -	\$ -	\$ -	\$ 1,793,601	\$ 249,000	\$ -	\$ 10,582,198
	EARLY EDUCATION SITES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	Division Total	\$ 15,039	\$ 274,310	\$ -	\$ -	\$ -	\$ -	\$ 2,051,345	\$ 89,129,599	\$ -	\$ 91,470,294
	300-FACILITIES EXECUTIVE OFFICE	\$ 5,000	\$ 137,919	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 3,204,583	\$ -	\$ 3,347,503
	310-FACILITIES DESIGN & CONSTRUCTI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,205	\$ 3,707,551	\$ -	\$ 4,374,756
	311-BOND PROGRAM MANAGEMENT	\$ 3,500	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,895,711	\$ -	\$ 5,901,211
	320-REAL ESTATE OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534,753	\$ -	\$ 534,753
	322-REAL ESTATE PERMITS	\$ 6,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,324	\$ -	\$ 606,863
	340-BUILDINGS/GROUNDS DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 17,426,739	\$ -	\$ 17,426,740
	341-CUSTODIAL SERVICES	\$ -	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ 1,238,295	\$ 47,169,190	\$ -	\$ 48,412,735

Exhibit 9A
San Francisco Unified School District
FY 2023-24 Recommended Budget
Summary – Budgeted Expenditures by Division and Function/Activity (All Funds, Resources)

Division	Department	2023-24 Budgeted Expenditures by Org and Major Function, All Funds and All Resources									2023-24 Recommended Budget All Funds, All Resources
		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	
	342-ENVIRONMENTAL HEALTH OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 985,066	\$ -	\$ 985,067
	343-PROP B - SCHOOL SAFETY TAX	\$ -	\$ 129,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,461	\$ -	\$ 251,602
	345-Facilities ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 440,839	\$ -	\$ 440,840
	360-UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,933,991	\$ -	\$ 8,933,991
	371-OFFICE OF EMERGENCY PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	375-ENVRNMNTL & SUSTAINABILITY OFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,841	\$ 108,391	\$ -	\$ 254,232
Human Resources	Division Total	\$ 13,078	\$ 5,234,534	\$ -	\$ -	\$ -	\$ 10,292,838	\$ 19,189,555	\$ -	\$ -	\$ 34,730,005
	232-HR:OPERATIONS & ANALYTICS	\$ -	\$ 14,528	\$ -	\$ -	\$ -	\$ 10,292,838	\$ 17,135,680	\$ -	\$ -	\$ 27,443,046
	234-HR:TALENT ACQUISITION & ASSGMT	\$ -	\$ 5,157,885	\$ -	\$ -	\$ -	\$ -	\$ 678,563	\$ -	\$ -	\$ 5,836,448
	235-HR:TALENT MANAGEMENT	\$ 13,078	\$ 62,121	\$ -	\$ -	\$ -	\$ -	\$ 1,375,312	\$ -	\$ -	\$ 1,450,511
Instruction and LEAD	Division Total	\$ 4,622,120	\$ 1,942,910	\$ -	\$ -	\$ -	\$ -	\$ 7,599,983	\$ -	\$ -	\$ 14,165,012
	011-INSTRUC,INNOVTN & SOCL JUSTICE	\$ -	\$ 197,569	\$ -	\$ -	\$ -	\$ -	\$ 1,220,480	\$ -	\$ -	\$ 1,418,049
	017-OFFICE OF COURT COUNTY SCHOOLS	\$ 143,444	\$ 349,496	\$ -	\$ -	\$ -	\$ -	\$ 117,997	\$ -	\$ -	\$ 610,937
	105-JROTC	\$ 1,980,551	\$ 236,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,217,042
	130-OFFICE OF LEAD	\$ 3,923	\$ 116,000	\$ -	\$ -	\$ -	\$ -	\$ 1,316,517	\$ -	\$ -	\$ 1,436,440
	131-LEAD COHORT 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,146,440	\$ -	\$ -	\$ 2,146,440
	132-LEAD COHORT 2	\$ 2,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,926	\$ -	\$ -	\$ 25,542
	133-LEAD COHORT 3	\$ -	\$ 258,249	\$ -	\$ -	\$ -	\$ -	\$ 582,418	\$ -	\$ -	\$ 840,668
	134-LEAD COHORT 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,015	\$ -	\$ -	\$ 60,015
	136-LEAD COHORT 5	\$ 5,226	\$ 133,749	\$ -	\$ -	\$ -	\$ -	\$ 19,700	\$ -	\$ -	\$ 158,675
	137-LEAD COHORT 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813,589	\$ -	\$ -	\$ 813,589
	138-HIGH SCHOOLS COHORT	\$ 10,050	\$ 422,761	\$ -	\$ -	\$ -	\$ -	\$ 1,293,901	\$ -	\$ -	\$ 1,726,713
	191-INSTRUCTIONAL REFORM NETWORK	\$ -	\$ 228,594	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 234,594
	193-MTSS:ACADEMIC & LEADERSHIP SPT	\$ 2,476,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,476,309
	196-SECONDARY SCHOOL REDESIGN INIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services	Division Total	\$ -	\$ 164,059	\$ -	\$ -	\$ -	\$ 491,623	\$ 6,355,462	\$ -	\$ -	\$ 7,011,145
	062-OFFICE OF EQUITY ASSURANCE	\$ -	\$ 89,343	\$ -	\$ -	\$ -	\$ -	\$ 220,612	\$ -	\$ -	\$ 309,955
	233-LABOR RELATIONS	\$ -	\$ 74,716	\$ -	\$ -	\$ -	\$ 116,373	\$ 1,517,410	\$ -	\$ -	\$ 1,708,499
	238-PERSN LEAVES FOR UNION BUSINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,502	\$ -	\$ -	\$ 233,502
	250-LEGAL OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,251	\$ 4,383,938	\$ -	\$ -	\$ 4,759,188
LWEA/QTEA	Division Total	\$ 58,579,415	\$ 6,972,942	\$ 7,658,389	\$ -	\$ -	\$ 12,616	\$ 1,479,572	\$ 2,562,612	\$ 3,492,207	\$ 80,757,753
	135-PROP A:QUALITY TCHR EDU ACT 08	\$ 29,878,871	\$ 1,945,536	\$ 1,845,131	\$ -	\$ -	\$ -	\$ 1,438,437	\$ -	\$ 1,380,207	\$ 36,488,182
	141-PROP G:LIVING WAGE EDU ACT 18	\$ 28,700,544	\$ 5,027,406	\$ 5,813,258	\$ -	\$ -	\$ 12,616	\$ 41,135	\$ 2,562,612	\$ 2,112,000	\$ 44,269,571
Policy & Operations	Division Total	\$ 413,281	\$ 96,218	\$ 78,870,837	\$ -	\$ -	\$ 15,988,687	\$ 2,924,938	\$ 1,019,135	\$ -	\$ 99,313,096
	012-POLICY AND PLANNING DIVISION	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,042,603	\$ -	\$ -	\$ 1,192,603
	014-SCHOOL PORTFOLIO PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,031	\$ -	\$ 345,031
	171-EDUCATIONAL PLACEMENT OFFICE	\$ 62,774	\$ 96,218	\$ 2,134,083	\$ -	\$ -	\$ -	\$ 1,023,057	\$ -	\$ -	\$ 3,316,133
	172-STUDENT TRANSPORTATION	\$ 200,507	\$ -	\$ 36,946,239	\$ -	\$ -	\$ -	\$ 140,644	\$ -	\$ -	\$ 37,287,390
	173-STUDENT NUTRITION SERVICES	\$ -	\$ -	\$ 39,790,514	\$ -	\$ -	\$ -	\$ 718,634	\$ 674,104	\$ -	\$ 41,183,252
	218-RISK MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,988,687	\$ -	\$ -	\$ -	\$ 15,988,687
Research, Planning, and Assessment	Division Total	\$ 1,900,394	\$ 137,319	\$ 3,314,816	\$ -	\$ -	\$ -	\$ 1,544,832	\$ -	\$ -	\$ 6,897,362
	176-ACHIEVEMENT ASSESSMENTS OFFICE	\$ 1,080,185	\$ 39,234	\$ 2,182,149	\$ -	\$ -	\$ -	\$ 280,002	\$ -	\$ -	\$ 3,581,571
	178-BALANCED ASSESSMENTS-CMMN CORE	\$ 820,209	\$ 98,085	\$ 945,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,863,319
	270-EVALUATION & ACCOUNTABILITY	\$ -	\$ -	\$ 187,641	\$ -	\$ -	\$ -	\$ 1,264,830	\$ -	\$ -	\$ 1,452,471
Special Education	Division Total	\$ 159,513,262	\$ 18,139,974	\$ 46,587,545	\$ -	\$ -	\$ -	\$ 4,476,011	\$ 44,160	\$ -	\$ 228,760,952
	056-SPECIAL EDUCATION GENERAL	\$ 15,909,243	\$ 16,800,130	\$ 35,265,602	\$ -	\$ -	\$ -	\$ 4,476,011	\$ 44,160	\$ -	\$ 72,495,146
	058-SPED:CNTRL ALLOC SITE STAFFING	\$ 110,875,377	\$ 409,827	\$ 380,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,665,697
	064-SPED:NON PUBLIC AGENCIES	\$ 6,646,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,646,000
	065-SPED:PSYCHOLOGISTS	\$ 444,652	\$ 427,240	\$ 9,681,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,553,737

Exhibit 9A
San Francisco Unified School District
FY 2023-24 Recommended Budget
Summary – Budgeted Expenditures by Division and Function/Activity (All Funds, Resources)

Division	Department	2023-24 Budgeted Expenditures by Org and Major Function, All Funds and All Resources										2023-24 Recommended Budget All Funds, All Resources
		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		
	066-SPED:NON PUBLIC SCHOOLS	\$ 17,605,129	\$ 30,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,635,659	
	067-SPED:RELATED SERVICES	\$ 466,968	\$ 472,247	\$ 1,259,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,198,820	
	069-SPED:PRE-K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	828-SPED:CAT & OTHER SPCL SERVICES	\$ 7,565,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,565,892	
Student and Family Services	Division Total	\$ 36,507,249	\$ 13,107,840	\$ 41,866,967	\$ 6,423,611	\$ -	\$ -	\$ 788,129	\$ 21,091	\$ -	\$ 98,714,886	
	015-SFCSD CENTRAL OFFICE	\$ 58,158	\$ 2,587,072	\$ 21,727,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,372,613	
	035-STUDENT ADVISORY COUNCIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	101-ATHLETIC OFFICE	\$ 19,089	\$ -	\$ -	\$ 6,166,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,185,599	
	150-PUPIL SERVICES	\$ 887,430	\$ 4,107,645	\$ 4,129,461	\$ -	\$ -	\$ -	\$ 40,988	\$ -	\$ -	\$ 9,165,525	
	152-SCHOOL HEALTH PROGRAMS	\$ 199,908	\$ 590,838	\$ 5,753,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,544,112	
	153-FAMILY ENGMNT & COMMITY PRTNSHP	\$ 34,410,049	\$ 1,853,106	\$ 418,194	\$ -	\$ -	\$ -	\$ 175,983	\$ 21,091	\$ -	\$ 36,878,424	
	154-COUNSLNG & POST-SECONDARY SCCS	\$ 778,290	\$ 1,665,315	\$ 2,062,238	\$ -	\$ -	\$ -	\$ 42,685	\$ -	\$ -	\$ 4,548,527	
	155-SFCSD:SECTION 504 SERVICES	\$ 152,324	\$ 2,213,241	\$ 938,601	\$ 257,101	\$ -	\$ -	\$ 528,472	\$ -	\$ -	\$ 4,089,739	
	156-CROSS DEPARTMENTAL PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	179-TRANSLATION & INTERPRETATION U	\$ 2,000	\$ 90,623	\$ 6,837,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,930,348	
	371-SECURITY AIDES-T10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subs, Leaves, & Retirees	Division Total	\$ 21,304,881	\$ 852,444	\$ 296,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,453,605	
	236-SUBS,LEAVES & RETIREE BENEFITS	\$ 21,304,881	\$ 852,444	\$ 296,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,453,605	
Superintendent's Office	Division Total	\$ 928,526	\$ 1,423,745	\$ 89,831	\$ -	\$ 115,000	\$ -	\$ 3,908,275	\$ 8,883	\$ -	\$ 6,474,260	
	010-SUPERINTENDENT'S OFFICE	\$ 31,891	\$ 1,124,212	\$ -	\$ -	\$ 115,000	\$ -	\$ 2,981,773	\$ 8,883	\$ -	\$ 4,261,758	
	016-OUR CHILDREN OUR FAMILIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,313	\$ -	\$ -	\$ 205,313	
	023-AFRICAN AMERICAN ACHIEVEMENT	\$ 896,635	\$ 299,534	\$ 89,831	\$ -	\$ -	\$ -	\$ 721,189	\$ -	\$ -	\$ 2,007,189	
Strategic Partnerships & Communi	Division Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543,300	\$ 2,498,913	\$ -	\$ -	\$ 4,042,212	
	013-STRATEGY & FUND DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069,898	\$ -	\$ -	\$ 1,069,898	
	021-PUBLIC OUTREACH & COMMUNICATNS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,429,015	\$ -	\$ -	\$ 1,429,015	
	221-KALW RADIO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543,300	\$ -	\$ -	\$ -	\$ 1,543,300	
Subtotal, San Francisco Unified School District Total		\$ 675,668,885 52%	\$ 173,043,935 13%	\$ 207,531,523 16%	\$ 6,423,611 0%	\$ 115,000 0%	\$ 28,811,409 2%	\$ 93,876,160 7%	\$ 103,559,729 8%	\$ 5,056,207 0%	\$ 1,294,086,459	
Subtotal, San Francisco County Office of Education		\$ 8,331,904 44%	\$ 3,555,867 19%	\$ 1,502,642 8%	\$ - 0%	\$ - 0%	\$ - 0%	\$ 5,293,501 28%	\$ 66,510 0%	\$ - 0%	\$ 18,750,424	
Grand Total		\$ 684,000,788 52%	\$ 176,599,803 13%	\$ 209,034,165 16%	\$ 6,423,611 0%	\$ 115,000 0%	\$ 28,811,409 2%	\$ 99,169,660 8%	\$ 103,626,239 8%	\$ 5,056,207 0%	\$ 1,312,836,883	

Exhibit 9B
San Francisco Unified School District
FY 2023-24 Recommended Budget
Year-Over-Year Comparison of Budgeted Expenditures (All Funds, Resources)

Division	Department	2022-23 Adopted Budget		2023-24 Budgeted Expenditures by Org and Major Function, All Funds and All Resources										2023-24 Recommended Budget		Change in Budget (\$)	Change in FTE
		Budget (All Resources)	FTE	1000 Instruction	2000 Instruction Related	3000 Pupil Services	4000 Ancillary Services	5000 Community Services	6000 Enterprise	7000 General Adminstr.	8000 Plant Services	9000 Other Outgo	Budget (All Resources)	FTE			
TK-12 and County Schools		\$ 435,988,041	3,775.79	\$ 343,704,213	\$ 76,590,682	\$ 34,163,858	\$ -	\$ -	\$ -	\$ 216,257	\$ 9,464,904	\$ -	\$ 464,139,914	3,782.92	\$ 28,151,873	7.13	
Board of Education	Division Total	\$ 1,212,534	11.00	\$ 11,116	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,170,928	\$ -	\$ -	\$ 1,192,044	11.00	\$ (20,490)	0.00	
	030-BOARD OF EDUCATION	\$ 1,212,534	11.00	\$ 11,116	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,170,928	\$ -	\$ -	\$ 1,192,044	11.00	\$ (20,490)	0.00	
Business Services	Division Total	\$ 12,437,172	62.50	\$ -	\$ 895,354	\$ 284,197	\$ -	\$ -	\$ 267,346	\$ 12,902,118	\$ -	\$ -	\$ 14,349,015	69.00	\$ 1,911,843	6.50	
	200-CFO-CHIEF FINANCIAL OFFICER	\$ 2,088,910	3.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 2,761,221	\$ -	\$ -	\$ 2,961,221	2.00	\$ 872,311	-1.00	
	201-BUDGET SERVICES	\$ 1,546,603	9.00	\$ -	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ 1,807,597	\$ -	\$ -	\$ 1,808,647	11.00	\$ 262,044	2.00	
	202-STUDENT ATTENDANCE ACCOUNTING	\$ 249,085	1.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,932	\$ -	\$ -	\$ 251,932	1.50	\$ 2,847	0.00	
	203-Medical Revenue Unit	\$ 551,657	1.50	\$ -	\$ 267,217	\$ 284,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,414	1.50	\$ (243)	0.00	
	210-FISCAL SERVICES	\$ 2,783,174	17.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,742,161	\$ -	\$ -	\$ 2,742,161	18.00	\$ (41,013)	0.50	
	212-PAYROLL OPERATIONS	\$ 2,742,745	19.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,346	\$ 3,309,464	\$ -	\$ -	\$ 3,376,810	22.00	\$ 634,065	3.00	
	213-PURCHASING DEPARTMENT	\$ 1,223,179	4.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,430,575	\$ -	\$ -	\$ 1,430,575	6.00	\$ 207,395	2.00	
	216-PEEF OFFICE	\$ 588,627	3.00	\$ -	\$ 627,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 627,088	3.00	\$ 38,460	0.00	
	217-CONTRACT COMPLIANCE OFFICE	\$ 663,193	4.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599,170	\$ -	\$ -	\$ 599,170	4.00	\$ (64,024)	0.00	
Curriculum & Instruction	Division Total	\$ 83,731,283	453.22	\$ 45,962,883	\$ 46,899,083	\$ 2,406,947	\$ -	\$ -	\$ -	\$ 1,631,270	\$ 904,747	\$ -	\$ 97,804,930	527.40	\$ 14,073,647	74.19	
	052-STATE & FEDERAL PROGRAMS	\$ 2,923,912	6.30	\$ -	\$ 3,893,491	\$ -	\$ -	\$ -	\$ -	\$ 600,459	\$ -	\$ -	\$ 4,493,950	9.80	\$ 1,570,038	3.50	
	054-MULTILINGUAL PATHWAYS	\$ 5,159,696	31.19	\$ 1,488,832	\$ 3,592,507	\$ 138,676	\$ -	\$ -	\$ -	\$ 45,468	\$ -	\$ -	\$ 5,265,483	31.48	\$ 105,787	0.30	
	055-C&I HUMANITIES/LIBRARIES	\$ 13,370,447	84.90	\$ 1,230,400	\$ 12,950,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,181,371	82.10	\$ 810,924	-2.80	
	057-C&I PRIVATE SCHOOLS ADMIN	\$ 65,677	0.50	\$ -	\$ 62,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,971	0.50	\$ (2,707)	0.00	
	061-C&I CURRICULUM & INSTRUCT. DIV	\$ 754,971	3.20	\$ -	\$ 347,561	\$ -	\$ -	\$ -	\$ -	\$ 451,174	\$ -	\$ -	\$ 798,735	2.42	\$ 43,764	-0.78	
	104-C&I VISUAL & PERFORMING ARTS	\$ 16,922,375	113.20	\$ 23,337,806	\$ 1,624,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,962,170	165.86	\$ 8,039,795	52.66	
	110-C&I ACCESS & EQUITY	\$ 1,202,781	7.08	\$ 65,557	\$ 1,036,016	\$ 214,619	\$ -	\$ -	\$ -	\$ 8,238	\$ -	\$ -	\$ 1,324,430	8.08	\$ 121,649	1.00	
	151-C&I COLLEGE & CAREER READINESS	\$ 17,998,117	76.05	\$ 8,221,931	\$ 9,639,822	\$ 2,025,917	\$ -	\$ -	\$ -	\$ 381,348	\$ 275,888	\$ -	\$ 20,544,905	78.20	\$ 2,546,788	2.15	
	174-C&I TEXTBOOKS DEPT	\$ 4,779,765	12.60	\$ 878,246	\$ 3,400,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,278,983	8.60	\$ (500,782)	-4.00	
	175-C&I PHYSICAL EDUCATION PRGRMS	\$ 7,913,611	57.80	\$ 6,124,583	\$ 1,993,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532,100	\$ -	\$ 8,650,033	57.60	\$ 736,423	-0.20	
	190-C&I STEM	\$ 5,578,687	31.60	\$ 1,763,055	\$ 3,698,434	\$ -	\$ -	\$ -	\$ -	\$ 126,505	\$ -	\$ -	\$ 5,587,994	27.96	\$ 9,307	-3.64	
	192-C&I OFF OF PROF LRNG & LDRSH	\$ 1,474,188	7.80	\$ 53,082	\$ 1,618,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,078	\$ -	\$ 1,678,474	16.77	\$ 204,286	8.97	
	195-C & I ETHNIC STUDIES PRGM	\$ 2,617,081	16.80	\$ 1,097,311	\$ 1,709,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,807,235	17.30	\$ 190,155	0.50	
	198-COMMON CORE STATE STANDARDS	\$ -	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ -	0.00	
	400-SUMMER SCHOOL	\$ 2,969,975	4.20	\$ 1,702,079	\$ 1,330,619	\$ 27,735	\$ -	\$ -	\$ -	\$ 18,079	\$ 89,681	\$ -	\$ 3,168,194	20.74	\$ 198,219	16.54	
Districtwide Cost and Saving Assump	Division Total	\$ (14,973,600)	0.00	\$ 9,606,723	\$ (4,645,560)	\$ (7,734,938)	\$ -	\$ -	\$ -	\$ (15,713,372)	\$ (735,913)	\$ 1,564,000	\$ (17,659,060)	0.00	\$ (2,685,460)	0.00	
	090-DISTRICT TRANSFER/CONTRIBUTION	\$ -	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,606,712)	\$ -	\$ 1,564,000	\$ (9,042,711)	0.00	\$ (9,042,711)	0.00	
	092-DISTRICT-WIDE BENEFIT COSTS	\$ -	0.00	\$ 48,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,500,000	0.00	\$ 48,500,000	0.00	
	093-DISTRICT-WIDE BUDGET SAVINGS	\$ (14,973,600)	0.00	\$ (38,893,277)	\$ (4,645,560)	\$ (7,734,938)	\$ -	\$ -	\$ -	\$ (5,106,661)	\$ (735,913)	\$ -	\$ (57,116,349)	0.00	\$ (42,142,749)	0.00	
Department of Technology	Division Total	\$ 43,370,868	109.18	\$ 273,833	\$ 1,838,565	\$ -	\$ -	\$ -	\$ 215,000	\$ 44,351,843	\$ 958,020	\$ -	\$ 47,637,261	116.70	\$ 4,266,393	7.52	
	220-INFORMATION TECHNOLOGY DEPT	\$ 36,366,216	92.48	\$ -	\$ 1,234,525	\$ -	\$ -	\$ -	\$ -	\$ 26,567,057	\$ 958,020	\$ -	\$ 28,759,602	88.00	\$ (7,606,614)	-4.48	
	222-BUSINESS SYSTEM SUPPORT PROJ	\$ 6,175,423	11.70	\$ 273,833	\$ 604,040	\$ -	\$ -	\$ -	\$ 215,000	\$ 16,965,596	\$ -	\$ -	\$ 18,058,469	23.70	\$ 11,883,046	12.00	
	260-DOCUMENT PUBLISHING & DISTRIBU	\$ 829,229	5.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 819,190	\$ -	\$ -	\$ 819,190	5.00	\$ (10,039)	0.00	
Early Education	Division Total	\$ 54,563,132	61.59	\$ 644,776	\$ 6,675,384	\$ 1,219,437	\$ -	\$ -	\$ -	\$ 1,793,601	\$ 249,000	\$ -	\$ 10,582,198	50.09	\$ (43,980,934)	-11.50	
	900-EARLY EDUCATION DEPARTMENT	\$ 12,407,922	61.59	\$ 644,776	\$ 6,675,384	\$ 1,219,437	\$ -	\$ -	\$ -	\$ 1,793,601	\$ 249,000	\$ -	\$ 10,582,198	50.09	\$ (1,825,724)	-11.50	
	EARLY EDUCATION SITES	\$ 42,155,210	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ (42,155,210)	0.00	
Facilities	Division Total	\$ 90,117,685	524.22	\$ 15,039	\$ 274,310	\$ -	\$ -	\$ -	\$ -	\$ 2,051,345	\$ 89,120,599	\$ -	\$ 91,470,294	542.17	\$ 1,352,608	17.95	
	300-FACILITIES EXECUTIVE OFFICE	\$ 2,639,682	2.85	\$ 5,000	\$ 137,919	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 3,204,583	\$ -	\$ 3,347,503	5.85	\$ 707,821	3.00	
	310-FACILITIES DESIGN & CONSTRUCTI	\$ 5,076,886	20.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,205	\$ 3,707,551	\$ -	\$ 4,374,756	19.42	\$ (702,130)	-1.00	
	311-BOND PROGRAM MANAGEMENT	\$ 5,163,903	21.42	\$ 3,500	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,895,711	\$ -	\$ 5,901,211	24.20	\$ 737,307	2.78	
	320-REAL ESTATE OFFICE	\$ 540,883	4.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534,753	\$ -	\$ 534,753	4.00	\$ (6,130)	0.00	
	322-REAL ESTATE PERMITS	\$ 323,073	0.00	\$ 6,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,324	\$ -	\$ 606,863	0.00	\$ 283,790	0.00	
	340-BUILDINGS/GROUNDS DEPARTMENT	\$ 17,580,203	90.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 17,426,739	\$ -	\$ 17,426,740	90.70	\$ (153,462)	0.50	
	341-CUSTODIAL SERVICES	\$ 48,100,691	375.25	\$ -	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ 1,238,295	\$ 47,169,190	\$ -	\$ 48,412,735	388.00	\$ 312,044	12.75	
	342-ENVIRONMENTAL HEALTH OFFICE	\$ 763,295	3.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 985,066	\$ -	\$ 985,067	4.00	\$ 221,772	1.00	
	343-PROP B - SCHOOL SAFETY TAX	\$ 218,283	2.00	\$ -	\$ 129,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,461	\$ -	\$ 251,602	2.00	\$ 33,319	0.00	
	345-Facilities ADA	\$ 440,404	2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 440,839	\$ -	\$ 440,840	2.00	\$ 437	0.00	
	360-UTILITIES	\$ 8,758,814	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,933,991	\$ -	\$ 8,933,991	0.00	\$ 175,177	0.00	
	371-OFFICE OF EMERGENCY PLANNING	\$ 246,277	1.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ (246,277)	-1.08	
	375-ENVRNMNTL & SUSTAINABILITY OFF	\$ 265,292	2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,841	\$ 108,391	\$ -	\$ 254,232	2.00	\$ (11,060)	0.00	
Human Resources	Division Total	\$ 24,170,076	85.20	\$ 13,078	\$ 5,234,534	\$ -	\$ -	\$ -	\$ 10,292,838	\$ 19,189,555	\$ -	\$ -	\$ 34,730,005	106.00	\$ 10,559,929	20.80	
	232-HR-OPERATIONS & ANALYTICS	\$ 16,846,565	50.00	\$ -	\$ 14,528	\$ -	\$ -	\$ -	\$ 10,292,838	\$ 17,135,680	\$ -	\$ -	\$ 27,443,046	70.50	\$ 10,596,481	20.50	
	234-HR-TALENT ACQUISITION & ASSGMT	\$ 5,873,002	29.20	\$ -	\$ 5,157,885	\$ -	\$ -	\$ -	\$ -	\$ 678,563	\$ -	\$ -	\$ 5,836,448	30.50	\$ (36,554)	1.30	
	235-HR-TALENT MANAGEMENT	\$ 1,450,510	6.00	\$ 13,078	\$ 62,121	\$ -	\$ -	\$ -	\$ -	\$ 1,375,312	\$ -	\$ -	\$ 1,450,511	5.00	\$ 1	-1.00	
Instruction and LEAD	Division Total	\$ 10,440,897	62.50	\$ 4,622,120	\$ 1,942,910	\$ -	\$ -	\$ -	\$ -	\$ 7,599,983	\$ -	\$ -	\$ 14,165,012	83.64	\$ 3,724,115	21.14	
	011-INSTRUC, INNOVNT & SOCL JUSTICE	\$ 1,234,865	5.00	\$ -	\$ 197,569	\$ -	\$ -	\$ -	\$ -	\$ 1,220,480	\$ -	\$ -	\$ 1,418,049	5.00	\$ 183,184	0.00	
	017-OFFICE OF COURT COUNTY SCHOOLS	\$ 300,892	1.50	\$ 143,444	\$ 349,496	\$ -	\$ -	\$ -	\$ -	\$ 117,997	\$ -	\$ -	\$ 610,937	2.50	\$ 310,045	1.00	
	105-JROTC	\$ 479,581	2.70	\$ 1,980,551	\$ 236,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,217,042	13.00	\$ 1,737,461	10.30	
	130-OFFICE OF LEAD	\$ 807,197	4.88	\$ 3,923	\$ 116,000	\$ -	\$ -	\$ -	\$ -	\$ 1,316,517	\$ -	\$ -	\$ 1,436,440	6.95	\$ 629,243		

Exhibit 9B
San Francisco Unified School District
FY 2023-24 Recommended Budget
Year-Over-Year Comparison of Budgeted Expenditures (All Funds, Resources)

Division	Department	2022-23 Adopted Budget		2023-24 Budgeted Expenditures by Org and Major Function, All Funds and All Resources										2023-24 Recommended Budget		Change in Budget (\$)	Change in FTE
		Budget (All Resources)	FTE	1000	2000	3000	4000	5000	6000	7000	8000	9000					
				Instruction	Instruction Related	Pupil Services	Ancillary Services	Community Services	Enterprise	General Administr.	Plant Services	Other Outgo					
	138-HIGH SCHOOLS COHORT	\$ 1,406,126	4.50	\$ 10,050	\$ 422,761	\$ -	\$ -	\$ -	\$ -	\$ 1,293,901	\$ -	\$ -	\$ 1,726,713	5.00	\$ 320,586	0.50	
	191-INSTRUCTIONAL REFORM NETWORK	\$ 223,118	1.00	\$ -	\$ 228,594	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 234,594	1.00	\$ 11,476	0.00	
	193-MTSS-ACADEMIC & LEADERSHIP SPT	\$ 2,276,380	25.33	\$ 2,476,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,476,309	33.64	\$ 199,929	8.31	
	196-SECONDARY SCHOOL REDESIGN INIT	\$ -	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ -	0.00	
Legal Services	Division Total	\$ 6,752,995	32.30	\$ -	\$ 164,059	\$ -	\$ -	\$ -	\$ 491,623	\$ 6,355,462	\$ -	\$ -	\$ 7,011,145	33.00	\$ 258,149	0.70	
	062-OFFICE OF EQUITY ASSURANCE	\$ 275,170	0.90	\$ -	\$ 89,343	\$ -	\$ -	\$ -	\$ -	\$ 220,612	\$ -	\$ -	\$ 309,955	0.90	\$ 34,785	0.00	
	233-LABOR RELATIONS	\$ 1,316,090	7.00	\$ -	\$ 74,716	\$ -	\$ -	\$ -	\$ 116,373	\$ 1,517,410	\$ -	\$ -	\$ 1,708,499	6.20	\$ 392,409	-0.80	
	238-PERSN LEAVES FOR UNION BUSINES	\$ 347,072	5.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,502	\$ -	\$ -	\$ 233,502	8.00	\$ (113,570)	2.50	
	250-LEGAL OFFICE	\$ 4,814,663	18.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,251	\$ 4,383,938	\$ -	\$ -	\$ 4,759,188	17.90	\$ (55,475)	-1.00	
LWEA/QTEA	Division Total	\$ 78,021,184	0.00	\$ 58,579,415	\$ 6,972,942	\$ 7,658,389	\$ -	\$ -	\$ 12,616	\$ 1,479,572	\$ 2,562,612	\$ 3,492,207	\$ 80,757,753	0.00	\$ 2,736,569	0.00	
	135-PROP A-QUALITY TCHR EDU ACT 08	\$ 35,617,532	0.00	\$ 29,878,871	\$ 1,945,536	\$ 1,845,131	\$ -	\$ -	\$ -	\$ 1,438,437	\$ -	\$ 1,380,207	\$ 36,488,182	0.00	\$ 870,650	0.00	
	141-PROP G-LIVING WAGE EDU ACT 18	\$ 42,403,652	0.00	\$ 28,700,544	\$ 5,027,406	\$ 5,813,258	\$ -	\$ -	\$ 12,616	\$ 41,135	\$ 2,562,612	\$ 2,112,000	\$ 44,269,571	0.00	\$ 1,865,919	0.00	
Policy & Operations	Division Total	\$ 85,969,633	195.73	\$ 413,281	\$ 96,218	\$ 78,870,837	\$ -	\$ -	\$ 15,988,687	\$ 2,924,938	\$ 1,019,135	\$ -	\$ 99,313,096	200.63	\$ 13,343,463	4.90	
	012-POLICY AND PLANNING DIVISION	\$ 1,416,439	3.50	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,042,603	\$ -	\$ -	\$ 1,192,603	3.00	\$ (223,836)	-0.50	
	014-SCHOOL PORTFOLIO PLANNING	\$ 325,799	1.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,031	\$ -	\$ 345,031	1.00	\$ 19,232	0.00	
	171-EDUCATIONAL PLACEMENT OFFICE	\$ 3,306,042	23.48	\$ 62,774	\$ 96,218	\$ 2,134,083	\$ -	\$ -	\$ -	\$ 1,023,057	\$ -	\$ -	\$ 3,316,133	23.50	\$ 10,091	0.02	
	172-STUDENT TRANSPORTATION	\$ 32,255,223	11.56	\$ 200,507	\$ -	\$ 36,946,239	\$ -	\$ -	\$ -	\$ 140,644	\$ -	\$ -	\$ 37,287,390	11.56	\$ 5,032,167	0.00	
	173-STUDENT NUTRITION SERVICES	\$ 32,450,880	153.19	\$ -	\$ -	\$ 39,790,514	\$ -	\$ -	\$ -	\$ 718,634	\$ 674,104	\$ -	\$ 41,183,252	159.57	\$ 8,732,372	6.38	
	218-RISK MANAGEMENT	\$ 16,215,249	3.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,988,687	\$ -	\$ -	\$ -	\$ 15,988,687	2.00	\$ (226,563)	-1.00	
	Division Total	\$ 5,772,003	21.32	\$ 1,900,394	\$ 137,319	\$ 3,314,816	\$ -	\$ -	\$ -	\$ 1,544,832	\$ -	\$ -	\$ 6,897,362	21.70	\$ 1,125,359	0.39	
Research, Planning, and Assessment	176-ACHIEVEMENT ASSESSMENTS OFFICE	\$ 3,160,955	12.32	\$ 1,080,185	\$ 39,234	\$ 2,182,149	\$ -	\$ -	\$ -	\$ 280,002	\$ -	\$ -	\$ 3,581,571	13.00	\$ 420,615	0.69	
	178-BALANCED ASSESSMENTS-CMMN CORE	\$ 1,325,820	2.00	\$ 820,209	\$ 98,085	\$ 945,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,863,319	2.00	\$ 537,500	0.00	
	270-EVALUATION & ACCOUNTABILITY	\$ 1,285,228	7.00	\$ -	\$ -	\$ 187,641	\$ -	\$ -	\$ -	\$ 1,264,830	\$ -	\$ -	\$ 1,452,471	6.70	\$ 167,244	-0.30	
Special Education	Division Total	\$ 223,601,412	1,699.35	\$ 159,513,262	\$ 18,139,974	\$ 46,587,545	\$ -	\$ -	\$ -	\$ 4,476,011	\$ 44,160	\$ -	\$ 228,760,952	1,760.78	\$ 5,159,540	61.43	
	056-SPECIAL EDUCATION GENERAL	\$ 71,904,397	370.25	\$ 15,909,243	\$ 16,800,130	\$ 35,265,602	\$ -	\$ -	\$ -	\$ 4,476,011	\$ 44,160	\$ -	\$ 72,495,146	396.40	\$ 590,749	26.15	
	058-SPED-CNTRL ALLOC SITE STAFFING	\$ 104,419,241	1,196.28	\$ 110,875,377	\$ 409,827	\$ 380,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,665,697	1,235.08	\$ 7,246,457	38.80	
	064-SPED-NON PUBLIC AGENCIES	\$ 8,946,043	0.00	\$ 6,646,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,646,000	0.00	\$ (2,300,043)	0.00	
	065-SPED-PSYCHOLOGISTS	\$ 10,862,638	36.25	\$ 444,652	\$ 427,240	\$ 9,681,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,553,737	34.85	\$ (308,901)	-1.40	
	066-SPED-NON PUBLIC SCHOOLS	\$ 17,768,979	0.00	\$ 17,605,129	\$ 30,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,635,659	0.00	\$ (333,320)	0.00	
	067-SPED-RELATED SERVICES	\$ 1,985,662	8.70	\$ 466,968	\$ 472,247	\$ 1,259,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,198,820	8.70	\$ 213,158	0.00	
	069-SPED-PRE-K	\$ -	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ -	0.00	
	828-SPED-CAT & OTHER SPCL SERVICES	\$ 7,714,452	87.88	\$ 7,565,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,565,892	85.75	\$ (148,560)	-2.13	
	Division Total	\$ 71,529,710	309.57	\$ 36,507,249	\$ 13,107,840	\$ 41,866,967	\$ 6,423,611	\$ -	\$ -	\$ 788,129	\$ 21,091	\$ -	\$ 98,714,886	315.87	\$ 27,185,176	6.30	
Student and Family Services	015-SFCSO CENTRAL OFFICE	\$ 20,210,617	163.50	\$ 58,158	\$ 2,587,072	\$ 21,727,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,372,613	175.65	\$ 4,161,996	12.15	
	035-STUDENT ADVISORY COUNCIL	\$ -	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ -	0.00	
	101-ATHLETIC OFFICE	\$ 5,479,846	4.09	\$ 19,089	\$ -	\$ -	\$ 6,166,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,185,599	5.09	\$ 705,753	1.00	
	150-PUPIL SERVICES	\$ 2,700,352	19.60	\$ 887,430	\$ 4,107,645	\$ 4,129,461	\$ -	\$ -	\$ -	\$ 40,988	\$ -	\$ -	\$ 9,165,525	46.25	\$ 6,465,173	26.65	
	152-SCHOOL HEALTH PROGRAMS	\$ 16,305,815	79.87	\$ 199,908	\$ 590,838	\$ 5,753,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,544,112	24.50	\$ (9,761,704)	-55.37	
	153-FAMILY ENGMMNT & COMMUNITY PRNTNSHP	\$ 18,630,888	14.18	\$ 34,410,049	\$ 1,853,106	\$ 418,194	\$ -	\$ -	\$ -	\$ 175,983	\$ 21,091	\$ -	\$ 36,878,424	10.40	\$ 18,247,536	-3.78	
	154-COUNSLNG & POST-SECONDARY SCCS	\$ 2,528,956	8.76	\$ 778,290	\$ 1,665,315	\$ 2,062,238	\$ -	\$ -	\$ -	\$ 42,685	\$ -	\$ -	\$ 4,548,527	24.10	\$ 2,019,571	15.34	
	155-SFCSO-SECTION 504 SERVICES	\$ 470,115	3.40	\$ 152,324	\$ 2,213,241	\$ 938,601	\$ 257,101	\$ -	\$ -	\$ 528,472	\$ -	\$ -	\$ 4,089,739	14.80	\$ 3,619,624	11.40	
	156-CROSS DEPARTMENTAL PROGRAMS	\$ -	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ -	0.00	
	179-TRANSLATION & INTERPRETATION U	\$ 4,956,844	15.08	\$ 2,000	\$ 90,623	\$ 6,837,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,930,348	15.08	\$ 1,973,504	0.00	
	371-SECURITY AIDES-T10	\$ 246,277	1.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ (246,277)	-1.08	
	Division Total	\$ 23,791,119	51.98	\$ 21,304,881	\$ 852,444	\$ 296,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,453,605	130.75	\$ (1,337,514)	78.78	
	236-SUBS,LEAVES & RETIREE BENEFITS	\$ 23,791,119	51.98	\$ 21,304,881	\$ 852,444	\$ 296,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,453,605	130.75	\$ (1,337,514)	78.78	
	Superintendent's Office	Division Total	\$ 4,439,177	21.20	\$ 928,526	\$ 1,423,745	\$ 89,831	\$ -	\$ 115,000	\$ -	\$ 3,908,275	\$ 8,883	\$ -	\$ 6,474,260	25.86	\$ 2,035,084	4.66
010-SUPERINTENDENT'S OFFICE		\$ 2,576,670	10.80	\$ 31,891	\$ 1,124,212	\$ -	\$ -	\$ 115,000	\$ -	\$ 2,981,773	\$ 8,883	\$ -	\$ 4,261,758	12.10	\$ 1,685,088	1.30	
016-OUR CHILDREN OUR FAMILIES		\$ 174,620	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,313	\$ -	\$ -	\$ 205,313	0.00	\$ 30,693	0.00	
023-AFRICAN AMERICAN ACHIEVEMENT		\$ 1,687,887	10.40	\$ 896,635	\$ 299,534	\$ 89,831	\$ -	\$ -	\$ -	\$ 721,189	\$ -	\$ -	\$ 2,007,189	13.76	\$ 319,302	3.36	
Strategic Partnerships & Communicat	Division Total	\$ 2,840,303	14.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543,300	\$ 2,498,913	\$ -	\$ -	\$ 4,042,212	19.23	\$ 1,201,910	4.48	
	013-STRATEGY & FUND DEVELOPMENT	\$ 808,679	3.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069,898	\$ -	\$ -	\$ 1,069,898	5.00	\$ 261,219	1.05	
	021-PUBLIC OUTREACH & COMMUNICATNS	\$ 1,101,313	5.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,429,015	\$ -	\$ -	\$ 1,429,015	8.00	\$ 327,701	2.43	
	221-KALW RADIO	\$ 930,310	5.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543,300	\$ -	\$ -	\$ 1,543,300	6.23	\$ 612,989	1.00	
Subtotal, San Francisco Unified School District Total		\$ 1,227,668,904		\$ 677,987,365	\$ 175,761,103	\$ 208,805,911	\$ 6,423,611	\$ 115,000	\$ 28,811,409	\$ 98,668,804	\$ 103,559,729	\$ 5,056,207	\$ 1,305,189,141				
				52%	13%	16%	0%	0%	2%	8%	8%	0%					
Subtotal, San Francisco County Office of Education		\$ 16,106,719		\$ 6,013,423	\$ 838,700	\$ 228,254	\$ -	\$ -	\$ -	\$ 500,856	\$ 66,510	\$ -	\$ 7,647,742				
				79%	11%	3%	0%	0%	0%	7%	1%	0%					
Grand Total		\$ 1,243,775,623	7,491.40	\$ 684,000,788	\$ 176,599,803	\$ 209,034,165	\$ 6,423,611	\$ 115,000	\$ 28,811,409	\$ 99,169,660	\$ 103,626,239	\$ 5,056,207	\$ 1,312,836,883	7,796.74	\$ 69,061,260	305.34	
				52%	13%	16%	0%	0%	2%	8%	8%	0%					

Exhibit 9C
San Francisco Unified School District
FY 2023-24 Recommended Budget
Deferred Maintenance and Facilities Funds

Fund	Resource	Name	Projected Beginning Fund Balance (7/1/23)	Revenues	Interest	Prior Year Projects Carried Forward	Expenditures By Major Object								Transfers In	Transfers Out	Contingency	Projected Ending Fund Balance (06/30/24)
							1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	Total				
01	62300	Prop 39: CA Clean Energy Jobs	\$ 20,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			20,358.00	-
01	81500	Ongoing & Major Maintenance Acct	\$ 5,144,909	\$ -	\$ -	\$ -	\$ -	\$ (17,649,640)	\$ (7,483,847)	\$ (2,735,259)	\$ (2,996,941)	\$ (3,000)	\$ (667,211)	\$ (31,535,898)	32,190,833.00	(5,799,844.00)		-
05	62300	Prop 39: CA Clean Energy Jobs	\$ 6,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			6,447.00	-
14	6250*	Deferred Maintenance	\$ 11,371,460	\$ 35,000	\$ -	\$ (4,145,630)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			7,260,830.00	-
21	90380	1997 Prop A	\$ 26,685	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			26,835.00	-
21	90390	2003 Prop A	\$ 410	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			413.00	-
21	90391	2006 Prop A	\$ 1,081,747	\$ -	\$ 50,000	\$ (1,011,500)	\$ -	\$ -	\$ -	\$ -	\$ (25,500)	\$ -	\$ -	\$ (25,500)			94,747.00	-
21	90392	2011 Prop A	\$ 10,535,867	\$ -	\$ 75,000	\$ (9,413,211)	\$ -	\$ (510,952)	\$ (200,064)	\$ -	\$ (85,000)	\$ -	\$ -	\$ (796,016)			401,639.00	-
21	90393	2016 Prop A (General)	\$ 289,828,140	\$ -	\$ 1,500,000	\$ (250,827,377)	\$ -	\$ (2,983,407)	\$ (1,122,048)	\$ (32,000)	\$ (688,500)	\$ -	\$ -	\$ (4,825,955)		(33,731,472.36)	1,943,336.00	-
21	90394	2016 Prop A - (DoT)	\$ (6,668,265)	\$ -	\$ -	\$ (18,841,232)	\$ -	\$ (372,277)	\$ (146,037)	\$ -	\$ -	\$ -	\$ -	\$ (518,313)	26,027,810.36			-
21	90395	2016 Prop A (SNS)	\$ (1,834,483)	\$ -	\$ -	\$ (5,182,267)	\$ -	\$ (29,086)	\$ (23,878)	\$ -	\$ -	\$ -	\$ -	\$ (52,964)	7,703,662.00			-
25	00000	Cap Fac Developer Fees	\$ 28,421,682	\$ 7,650,000	\$ -	\$ (11,233,446)	\$ -	\$ -	\$ -	\$ -	\$ (55,000)	\$ -	\$ -	\$ (55,000)			24,783,236.00	-
25	90361	Developer Fees Lopez ADA	\$ 4,627,955	\$ -	\$ -	\$ (374,603)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			4,253,351.00	-
25	91030	SOTA Reserve	\$ 5,763,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			5,763,814.00	-
30	77130	LEROY GREENE LPP OPSC	\$ 893,165	\$ -	\$ 6,500	\$ (850)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			898,815.00	-
35	77101	State Sch Bldg (SFP for Modernization)	\$ 1,245,369	\$ -	\$ -	\$ (1,274,753)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,384.00			-
35	77102	State Sch Bldg (SFP for 2006 Bond Matching)	\$ 23,131	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,231)	\$ -	\$ (23,231)				-
35	77103	State Sch Bldg (SFP for 2011 Bond Matching)	\$ 2,154,917	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,164,917)	\$ -	\$ (2,164,917)				-
35	77135	State Sch Bldg (SFP for 2003 Bond Matching)	\$ 29,970	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,070)	\$ -	\$ (30,070)				-
40	93640	Redevelopment Agency	\$ 9,043,485	\$ 4,000,000	\$ -	\$ (8,175,241)	\$ -	\$ (156,862)	\$ (58,919)	\$ (11,350)	\$ (110,400)	\$ -	\$ -	\$ (337,531)			4,530,713.00	-
49	90360	School Safety Tax	\$ 5,952	\$ -	\$ -	\$ (5,952)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				-
49	90361	School Safety Tax Lopez ADA	\$ 1,417,661	\$ -	\$ -	\$ (299,032)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	500,000.00		1,618,629.00	-
49	90362	2010 School Safety Tax	\$ 7,626,507	\$ 7,500,000	\$ -	\$ (2,211,272)	\$ -	\$ (3,088,036)	\$ (1,293,493)	\$ (9,170)	\$ (2,169,199)	\$ (219,000)	\$ -	\$ (6,778,898)		(500,000.00)	5,636,337.00	-
Subtotal			\$ 370,766,884	\$ 19,185,000	\$ 1,641,853	\$ (312,996,367)	\$ -	\$ (24,790,259)	\$ (10,328,287)	\$ (2,787,779)	\$ (6,130,540)	\$ (2,440,218)	\$ (667,211)	\$ (47,144,295)	\$ 66,451,689	\$ (40,031,316)	\$ 57,873,448	\$ -

Exhibit 10
San Francisco Unified School District
FY 2023-24 Recommended Budget
Early Education Department (Fund 12)

	Resource	Revenue	Expenditures By Major Object								Excess Revenue / (Deficiency)
			1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	Total	
Core Programs											
Tuition Based	00000	\$ 4,286,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,286,442
UGF Board Resolution	00202	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ (40,000)
Federal Child Care Center Grant	50250	\$ 18,809,028	\$ 6,732,415	\$ 4,089,137	\$ 4,537,389	\$ 361,500	\$ 672,130	\$ -	\$ 668,526	\$ 17,061,097	\$ 1,747,931
State Child Care Center Grant	61050	\$ 16,895,713	\$ 5,905,348	\$ 10,466,944	\$ 6,010,715	\$ 57,100	\$ -	\$ -	\$ 977,814	\$ 23,417,921	\$ (6,522,208)
Parent Fees - CCTR	90150	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Parent Fees - CSPP	90155	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
*Note: PEEF allocation in Fund 01	90554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal, Core Programs		\$ 41,041,183	\$ 12,637,763	\$ 14,556,081	\$ 10,548,103	\$ 458,600	\$ 672,130	\$ -	\$ 1,646,340	\$ 40,519,017	\$ 522,166
Categorical Funded Programs											
Title I	30100	\$ 1,564,000	\$ 678,465	\$ 368,474	\$ 414,847	\$ 37,591	\$ -	\$ -	\$ 64,623	\$ 1,564,000	\$ (0)
First 5 - PreSchool For All	90180	\$ 1,900,000	\$ 996,641	\$ 258,600	\$ 445,890	\$ 67,450	\$ 47,471	\$ -	\$ 82,638	\$ 1,898,690	\$ 1,311
NOFA 609 Award	90185	\$ -	\$ 272,001	\$ 305,242	\$ 212,298	\$ -	\$ -	\$ -	\$ -	\$ 789,541	\$ (789,541)
QRIS	90187	\$ 250,000	\$ 159,279	\$ 20,000	\$ 62,518	\$ -	\$ -	\$ -	\$ -	\$ 241,797	\$ 8,203
Miriam & Peter Haas	90645	\$ 250,000	\$ 95,714	\$ 67,351	\$ 70,308	\$ -	\$ -	\$ -	\$ -	\$ 233,373	\$ 16,627
Evelyn & Walter Haas	90652	\$ 275,000	\$ 96,913	\$ 105,769	\$ 68,626	\$ -	\$ -	\$ -	\$ -	\$ 271,308	\$ 3,692
Subtotal, Categorical Funded Programs		\$ 4,239,000	\$ 2,299,013	\$ 1,125,436	\$ 1,274,487	\$ 105,041	\$ 47,471	\$ -	\$ 147,261	\$ 4,998,709	\$ (759,709)
Available Fund Balance, Categorical Programs											
		\$ 2,823,664									\$ 2,823,664
											\$ 2,823,664
Total - Revenue and Expenditures		\$ 45,280,183	\$ 14,936,775	\$ 15,681,517	\$ 11,822,590	\$ 563,641	\$ 719,601	\$ -	\$ 1,793,601	\$ 45,517,726	\$ 2,586,121

Exhibit 11
San Francisco Unified School District
FY 2023-24 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			
05	County Schools										
	COUNTY SATELLITES	\$ 852,621	\$ 101,421	\$ 394,003	\$ 24,700	\$ 564,017	\$ -	\$ -			\$ 1,936,762
	CIVIC CENTER	\$ 569,818	\$ 182,467	\$ 279,519	\$ 25,641	\$ 163,858	\$ -	\$ -			\$ 1,221,303
	COUNTY OPPORTUNITY	\$ 847,041	\$ 142,284	\$ 393,126	\$ 80,899	\$ 127,122	\$ -	\$ 1,157			\$ 1,591,630
	COUNTY COURT	\$ 625,601	\$ 154,345	\$ 300,742	\$ 23,078	\$ 35,482	\$ -	\$ -			\$ 1,139,248
	Total County Schools	\$ 2,895,081	\$ 580,516	\$ 1,367,391	\$ 154,317	\$ 890,479	\$ -	\$ 1,157			\$ 5,888,942
	County Office of Education										
	SUPERINTENDENT'S OFFICE	\$ 174,306	\$ -	\$ 58,601	\$ -	\$ 24,170	\$ -	\$ -			\$ 257,077
	INSTRUCTION, INNOVATION, AND SOCIAL JUSTICE	\$ 71,566	\$ 226,672	\$ 107,713	\$ -	\$ -	\$ -	\$ -			\$ 405,950
	LEAD: OFFICE OF COURT COUNTY SCHOOLS	\$ 223,434	\$ 91,837	\$ 122,222	\$ 135,149	\$ 38,295	\$ -	\$ -			\$ 610,937
	BOARD OF EDUCATION	\$ -	\$ 42,000	\$ 82,425	\$ -	\$ -	\$ -	\$ -			\$ 124,425
	CAREER TECHNICAL EDUCATION	\$ 871,087	\$ 364,625	\$ 491,949	\$ 299,512	\$ 309,564	\$ -	\$ 1,086			\$ 2,337,824
	STUDENT & FAMILY SERVICES	\$ 109,016	\$ 31,238	\$ 56,682	\$ 30,657	\$ 244,947	\$ -	\$ 757			\$ 473,297
	PAYROLL DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
	LEGAL OFFICE	\$ -	\$ 2,860,157	\$ 1,051,209	\$ 48,408	\$ 423,664	\$ -	\$ -			\$ 4,383,438
	All Other County	\$ 360,213	\$ 83,685	\$ 3,679,100	\$ 14,913	\$ 133,624	\$ -	\$ (3,001)			\$ 4,268,534
	Total County Office of Education	\$ 1,809,621	\$ 3,700,214	\$ 5,649,901	\$ 528,639	\$ 1,174,264	\$ -	\$ (1,157)			\$ 12,861,482
	GRAND TOTAL	\$ 4,704,702	\$ 4,280,730	\$ 7,017,292	\$ 682,956	\$ 2,064,743	\$ -	\$ 0			\$ 18,750,424
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	
05	County Schools										
	COUNTY SATELLITES	\$ 1,173,229	\$ 524,258	\$ 239,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,936,762
	CIVIC CENTER	\$ 729,928	\$ 331,419	\$ 154,389	\$ -	\$ -	\$ -	\$ -	\$ 5,568	\$ -	\$ 1,221,303
	COUNTY OPPORTUNITY	\$ 941,459	\$ 414,528	\$ 234,485	\$ -	\$ -	\$ -	\$ 1,157	\$ -	\$ -	\$ 1,591,630
	COUNTY COURT	\$ 132,481	\$ 990,145	\$ 16,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,139,248
	Total, County Schools	\$ 2,977,096	\$ 2,260,350	\$ 644,770	\$ -	\$ -	\$ -	\$ 1,157	\$ 5,568	\$ -	\$ 5,888,942
	County Office of Education										
	SUPERINTENDENT'S OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,077	\$ -	\$ -	\$ 257,077
	INSTRUCTION, INNOVATION, AND SOCIAL JUSTICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,950	\$ -	\$ -	\$ 405,950
	LEAD: OFFICE OF COURT COUNTY SCHOOLS	\$ 143,444	\$ 349,496	\$ -	\$ -	\$ -	\$ -	\$ 117,997	\$ -	\$ -	\$ 610,937
	BOARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,425	\$ -	\$ -	\$ 124,425
	CAREER TECHNICAL EDUCATION	\$ 1,555,049	\$ 732,736	\$ 48,953	\$ -	\$ -	\$ -	\$ 1,086	\$ -	\$ -	\$ 2,337,824
	STUDENT & FAMILY SERVICES	\$ 32,689	\$ 21,197	\$ 418,653	\$ -	\$ -	\$ -	\$ 757	\$ -	\$ -	\$ 473,297
	PAYROLL DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LEGAL OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,383,438	\$ -	\$ -	\$ 4,383,438
	All Other County	\$ 3,623,625	\$ 192,087	\$ 390,266	\$ -	\$ -	\$ -	\$ 1,613	\$ 60,942	\$ -	\$ 4,268,534
	Total, County Office of Education	\$ 5,354,807	\$ 1,295,517	\$ 857,872	\$ -	\$ -	\$ -	\$ 5,292,343	\$ 60,942	\$ -	\$ 12,861,482
	GRAND TOTAL	\$ 8,331,904	\$ 3,555,867	\$ 1,502,642	\$ -	\$ -	\$ -	\$ 5,293,501	\$ 66,510	\$ -	\$ 18,750,424
		44%	19%	8%	0%	0%	0%	28%	0%	0%	100%

Exhibit 12
San Francisco Unified School District
FY 2023-24 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
05	County Fund by Resource											
	Unrestricted Resources	00000	\$ 1,618,584	\$ 1,000,296	\$ 70,753	\$ -	\$ -	\$ -	\$ 4,931,131	\$ 60,942	\$ -	\$ 7,681,707
	COUNTY PROGRAMS-PROBATIONARY	02410	\$ 142,021	\$ 828,338	\$ -	\$ -	\$ -	\$ -	\$ 58,998	\$ -	\$ -	\$ 1,029,358
	COUNTY COMMUNITY SCHOOLS	02420	\$ 1,533,010	\$ 1,017,975	\$ 94,440	\$ -	\$ -	\$ -	\$ 58,998	\$ 5,568	\$ -	\$ 2,709,991
	SCG-LOW INCOME	07090	\$ 576	\$ -	\$ 16,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,198
	Subtotal, Unrestricted General Fund		\$ 3,294,191	\$ 2,846,610	\$ 181,815	\$ -	\$ -	\$ -	\$ 5,049,128	\$ 66,510	\$ -	\$ 11,438,254
	ESSA-Title I-Neglected	30101	\$ 78,582	\$ 60,248	\$ 297,660	\$ -	\$ -	\$ -	\$ 1,157	\$ -	\$ -	\$ 437,647
	ESSA-Title I-PART D-Delinquent	30250	\$ 4,260	\$ 140,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,213
	ESSA CSI FY23-24	31824	\$ 330,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,180
	ESSA CSI for COE FY23-24	31834	\$ -	\$ 87,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,483
	ARP ACT: ESSER III LEARN REC	32140	\$ 265,000	\$ 192,962	\$ 86,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,377
	ELOG ESSER III State Reserve	32180	\$ -	\$ 40,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,909
	ELOG ESSER III State Reserve Learning L	32190	\$ -	\$ -	\$ 127,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,833
	VTEA High School Carl Perkins	35500	\$ 520,434	\$ 119,143	\$ -	\$ -	\$ -	\$ -	\$ 1,023	\$ -	\$ -	\$ 640,600
	ESSA: TITLE IV	41270	\$ 24,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,225
	ARP ACT: HYC II	56340	\$ 23,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37	\$ -	\$ -	\$ 23,210
	Lottery: Instructional Materi	63000	\$ 118,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,782
	COMMUNITY SCHOOLS COORDINATION	63330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,448	\$ -	\$ -	\$ 224,448
	SpEd - Early Ed Individual Nee	65100	\$ 123,625	\$ 46,361	\$ 390,266	\$ -	\$ -	\$ -	\$ 12,310	\$ -	\$ -	\$ 572,563
	Tobacco-Use Prevention Educati	66800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TUPE (COUNTY TECHNICAL ASSIST)	66850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Foster Youth in Licensed Home	73660	\$ 9,516	\$ 6,536	\$ 216,899	\$ -	\$ -	\$ -	\$ 373	\$ -	\$ -	\$ 233,325
	AB130 Foster Youth Direct Serv	73680	\$ -	\$ 14,661	\$ 201,754	\$ -	\$ -	\$ -	\$ 347	\$ -	\$ -	\$ 216,762
	A-G Access Grant	74121	\$ 19,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ 19,999
	A-G Learning Loss Mitigation	74130	\$ 19,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ 20,000
	STRS On-Behalf Pension Contrib	76900	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
	QTEA:QLTY TCHR EDUC ACT 08	90230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	QTEA:EQUITY ADJUSTMENTS	90237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FWEA:UESF ADDITIONAL COMP	90260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FWEA:PROFESSIONAL DEV (CERT)	90261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FWEA:PROFESSIONAL DEV (PARA)	90263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FWEA:OTHER BARGAINING UNITS	90282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MICROSOFT CA ED TECH K12 VCHR	90405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,614	\$ -	\$ -	\$ 4,614
	Subtotal, Restricted General Fund		\$ 5,037,712	\$ 709,257	\$ 1,320,828	\$ -	\$ -	\$ -	\$ 244,373	\$ -	\$ -	\$ 7,312,170
	Grand Total		\$ 8,331,904	\$ 3,555,867	\$ 1,502,642	\$ -	\$ -	\$ -	\$ 5,293,501	\$ 66,510	\$ -	\$ 18,750,424

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

	Resource	Revenue	Expenditures By Resource and Major Object							
			1000 CERTIFICATED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	7000 OTHER OUTGO & INDIRECT	Total	Excess Revenue / (Deficiency)
General Ed H/S Transportation										
District Contribution	00000	\$ 7,203,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,203,081
General Ed Home to School	07230	\$ -	\$ -	\$ 632,061	\$ 266,819	\$ 6,600	\$ 6,297,600	\$ -	\$ 7,203,081	\$ (7,203,081)
Public Education Baseline (DCYF)	90556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 7,203,081	\$ -	\$ 632,061	\$ 266,819	\$ 6,600	\$ 6,297,600	\$ -	\$ 7,203,081	\$ -
Special Ed Transportation										
District Contribution	00000	\$ 26,616,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,616,855
Special Ed Home to School	07230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed OD/OI	07240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,616,855	\$ -	\$ 26,616,855	\$ (26,616,855)
Public Education Baseline (DCYF)	90556	\$ 1,504,504	\$ -	\$ -	\$ -	\$ -	\$ 1,504,504	\$ -	\$ 1,504,504	\$ -
Expanded Learning Opp. Program	26000	\$ 1,567,500	\$ -	\$ -	\$ -	\$ -	\$ 1,567,500	\$ -	\$ 1,567,500	\$ -
Subtotal		\$ 29,688,859	\$ -	\$ -	\$ -	\$ -	\$ 29,688,859	\$ -	\$ 29,688,859	\$ -
Total - Revenue and Expenditures		\$ 36,891,940	\$ -	\$ 632,061	\$ 266,819	\$ 6,600	\$ 35,986,459	\$ -	\$ 36,891,940	\$ -