

San Francisco Board of Education

FY 2022-23 and FY 2023-24 Budget Balancing Plan

for inclusion in the FY 2021-22 First Interim Report

December 14, 2021

FY 2022-23 & FY 2023-24 Budget Balancing Plan

For Inclusion in the FY 2021-22 First Interim Report

- As reflected in the FY 2021-22 First Interim Report, the San Francisco Unified School District (SFUSD) and County Office of Education (SFCOE) project budget deficits of \$125 million in FY 2022-23 and \$140 million in FY 2023-24.
- The following tables identify \$90 million expenditure reductions (current year costs) and \$35 million funding sources for each fiscal year. Accounting for cost escalation, these expenditure reductions and funding sources will address the projected deficits.
- Looking ahead to the FY 2021-22 Second Interim Report, staff will examine monitor state revenue expenditure trends in the Governor's January Budget and engage in deeper analysis of Central Office spending in an effort to identify potential changes to the balancing plan that align with our student-centered values.

Proposed Budget Balancing Plan

Information & Decisions Timeline

Step 1 - Plan Introduction - Shared Learning

November 2	Committee of the Whole	Overview, School Sites, Direct Services
November 9	Regular Meeting	Funding Sources, Additional Budget Context
November 17	Budget & Business Services (Off-Cycle)	Indirect Services, Operations, Administration

Step 2 - Discussion, Specific Feedback, and Iteration As Needed

November 30	Budget Town Hall (Presentation / Recording)	Q&A, release of community input survey
December 1	Budget & Business Services	Proposed uses of anticipated Proposition G revenues, discuss tradeoffs and identify potential changes to the Budget Balancing Plan
December 7	Committee of the Whole	

Step 3 - Vote & Adopt Budget Balancing Plan

December 14	Regular Meeting	Adopt with the 1st Interim Report, due to the CDE on December 15th
-------------	-----------------	--

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Category		2022-23 Current	2022-23 Proposed	Ongoing Change	Notes
Site Based Budgets		\$404m	\$354m	-\$50m	-\$39M Weighted Student Formula (WSF), -\$11M MTSS
Central Budgets	Direct Service	\$384m	\$374m	-\$10m	Reductions focused on programs with declining enrollment, providing service enhancements, and scaling back allocations that are less systems-oriented
	Indirect Service	\$107m	\$92.9m	-\$14.1m	Reduce supports to direct service programs, such as TSAs
	Operations	\$238m	\$225.6m	-\$12.4m	Reductions to operating programs, such as Transportation, Nutrition, Technology, and Custodial services at sites
	Administration	\$144m	\$140.6m	-\$3.5m	Reduce administrative support to school sites and central services, such as managerial positions, clerical staff
	Central Total	\$873m	\$833m	-\$40m	Direct, Indirect, Operations, Administration
Total Expenditures		\$1,277m	\$1,187m	-\$90m	
Sources, New		\$0m	\$35m	\$35m	New state grants, prior/current year savings
Budget Shortfall		\$125m	\$0m	-\$125m	\$125m total budget measures

SITE BASED BUDGETS

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Category		2022-23 Current	2022-23 Proposed	Ongoing Change	Notes
Site Based Budgets		\$404m	\$354m	-\$50m	-\$39M Weighted Student Formula (WSF), -\$11M MTSS
Central Budgets	Direct Service	\$384m	\$374m	-\$10m	Reductions focused on programs with declining enrollment, providing service enhancements, and scaling back allocations that are less systems-oriented
	Indirect Service	\$107m	\$92.9m	-\$14.1m	Reduce supports to direct service programs, such as TSAs
	Operations	\$238m	\$225.6m	-\$12.4m	Reductions to operating programs, such as Transportation, Nutrition, Technology, and Custodial services at sites
	Administration	\$144m	\$140.6m	-\$3.5m	Reduce administrative support to school sites and central services, such as managerial positions, clerical staff
	Central Total	\$873m	\$833m	-\$40m	Direct, Indirect, Operations, Administration
Total Expenditures		\$1,277m	\$1,187m	-\$90m	
Sources, New		\$0m	\$35m	\$35m	New state grants, prior/current year savings
Budget Shortfall		\$125m	\$0m	-\$125m	\$125m total budget measures

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

7

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
SITE BASED BUDGETS	\$404m	\$354m	-\$50m	360	
Weighted Student Formula	\$358m	\$319m	-\$39m	270	-\$15m due to declines in enrollment -\$34m equity weights (Priority) +\$10m increase in Baseline (Core)
Multi-Tiered System of Supports (MTSS)	\$30m	\$19m	-\$11m	90	-\$7m shifted to WSF (Core) supports -\$4m reducing (Priority) staffing

- Weighted Student Formula (WSF) allocates funding to schools on a per-pupil basis according to enrollment and other individual student attributes.
- Enrollment has been declining for several years, but stability and continuity of supports has been an ongoing priority for budget development. When allocations have shifted into WSF (e.g. Family Liaisons) to give sites more control over their resources, the funds for those positions were also transferred to site budgets.
- Weighted Student Formula revisions include an enrollment true-up, an increase to the baseline that guarantees a minimum level of funding, and a reduction in additional funding for differentiated weights.

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

8

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
SITE BASED BUDGETS	\$404m	\$354m	-\$50m	360	
Weighted Student Formula	\$358m	\$319m	-\$39m	270	-\$15m due to declines in enrollment -\$37m Equity weights (Priority) +\$10m increase in Baseline (Core)
Multi-Tiered System of Supports (MTSS)	\$30m	\$19m	-\$11m	90	-\$7m shifted to WSF (Core) supports -\$4m reducing (Priority) staffing

- MTSS was envisioned as a comprehensive set of interventions, touching on all of Bryk's 5 Essentials. This broad range of strategies has greatly enhanced the non-instructional staffing supports in place at schools.
- The broad Theory of Action was implemented inconsistently over time, resulting in a higher level of investment in MTSS without adherence to the original vision.
- Although MTSS has returned to a consistent and clear framework, there is not strong evidence that MTSS has led to improved student outcomes since it began 9 years ago.

DIRECT SERVICES

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Category		2022-23 Current	2022-23 Proposed	Ongoing Change	Notes
Site Based Budgeting		\$404m	\$354m	-\$50m	-\$39M Weighted Student Formula (WSF), -\$11M MTSS
Central Budgets	Direct Service	\$384m	\$374m	-\$10m	Reductions focused on programs with declining enrollment, providing service enhancements, and scaling back allocations that are less systems-oriented
	Indirect Service	\$107m	\$92.9m	-\$14.1m	Reduce supports to direct service programs, such as TSAs
	Operations	\$238m	\$225.6m	-\$12.4m	Reductions to operating programs, such as Transportation, Nutrition, Technology, and Custodial services at sites
	Administration	\$144m	\$140.6m	-\$3.5m	Reduce administrative support to school sites and central services, such as managerial positions, clerical staff
	Central Total	\$873m	\$833m	-\$40m	Direct, Indirect, Operations, Administration
Total Expenditures		\$1,277m	\$1,187m	-\$90m	
Sources, New		\$0m	\$35m	\$35m	New state grants, prior/current year savings
Budget Shortfall		\$125m	\$0m	-\$125m	\$125m total budget measures

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Detailed Items	2022-23 Current	2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
DIRECT SERVICE	\$384m	\$374m	-\$10m	-55	
Centrally Allocated: Special Education	\$178m	\$174m	-\$4m	TBD	Reduce allocations in alignment with enrollment declines
Centrally Allocated: Other Divisions	\$40m	\$34m	-\$6m	-55	Reductions focused on programs with declining enrollment, providing service enhancements, and scaling back allocations that are less systems-oriented
Centrally Allocated: MTSS	\$13m	\$13m	na	-	No impact to centrally budgeted MTSS allocations (Nurses & Social Workers)
Early Education	\$30m	\$30m	na	-	Budget adjustments for Early Education will be shared at a future meeting.
FWEA & QTEA	\$54m	\$54m	na	-	The use of these funds are mostly agreed upon via MOU to increase educator salaries
Other	\$64m	\$64m	na	-	
County	\$5m	\$5m	na	-	County programs will be examined and budgeted according to required County functions & revenue.

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Division	Centrally-Funded FTE	Rationale	FTE	Amount (\$M)
Student and Family Support Division (SFSD)	Enhanced Social-Emotional Supports	This program is a service enhancement to sites with SOAR programs. It has already been communicated that funding will not be provided centrally for these allocations beginning in FY 2022-23.	5.5	\$0.7m
	Community Schools Coordinators	Community Schools funding and planning should take place at a systems level moving forward, rather than as a one-off, limited request.	2.0	\$0.3m
	Peer Resources	Enrollment in Peer Resources is low and has been declining for several years.	9.6	\$1.1m
Curriculum & Instruction Division (C&I)	MS Math Class Size Reduction	These small allocations (0.1 or 0.2 FTE) should be considered in the school baseline staffing calculation.	5.1	\$0.6m
	Multilingual Pathways, under-enrolled	These staffing needs should be considered in school baseline staffing calculations and for possible pathways consolidations & merges.	25.6	\$2.9m
Leadership Equity Achievement Design (LEAD)	Secondary School Redesign	Staffing needs for this initiative should be considered in the school baseline staffing calculation.	2.1	\$0.3m
	JROTC	This program is not a shared priority of school sites and, for many students, does not serve our equity vision. Further, enrollment in JROTC programs remains low and for almost all sites below the levels necessary to justify the cost of the program.	5.4	\$0.5m
Special Education	Staffing Allocations	The aim is to reduce allocations in alignment with enrollment declines	TBD	\$3.6m
Total			55.3	\$10.0m

INDIRECT, OPERATIONS & ADMINISTRATIVE SERVICES

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Category		2022-23 Current	2022-23 Proposed	Ongoing Change	Notes
Site Based Budgeting		\$404m	\$354m	-\$50m	-\$39M Weighted Student Formula (WSF), -\$11M MTSS
Central Budgets	Direct Service	\$384m	\$374m	-\$10m	Reductions focused on programs with declining enrollment, providing service enhancements, and scaling back allocations that are less systems-oriented
	Indirect Service	\$107m	\$92.9m	-\$14.1m	Reduce supports to direct service programs, such as TSAs
	Operations	\$238m	\$225.6m	-\$12.4m	Reductions to operating programs, such as Transportation, Nutrition, Technology, and Custodial services at sites
	Administration	\$144m	\$140.6m	-\$3.5m	Reduce administrative support to school sites and central services, such as managerial positions, clerical staff
	Central Total	\$873m	\$833m	-\$40m	Direct, Indirect, Operations, Administration
Total Expenditures		\$1,277m	\$1,187m	-\$90m	
Sources, New		\$0m	\$35m	\$35m	New state grants, prior/current year savings
Budget Shortfall		\$125m	\$0m	-\$125m	\$125m total budget measures

BUSINESS SERVICES - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Business Services	\$11.5m	\$10.7m	-\$0.8m	-4.0	
CFO	\$1.0m	\$1.0m	-	-	
Budget Services	\$1.8m	\$1.4m	-\$0.4m	-2.0	Close vacant manager and analyst positions, resulting in lower levels of service to site leaders and resource planning
PEEF Office	\$0.6m	\$0.6m	-	-	Realign staffing to support LCAP/ budget outcomes evaluations
Fiscal Services	\$3.2m	\$2.9m	-\$0.3m	-3.0	Close vacant 4993 Federal/State Grants Director and administrative analyst position; shift vacant 1824 analyst to procurement; realign staff to absorb work of closed positions.
Procurement	\$1.6m	\$1.5m	-\$0.1m	+1.0	Shift vacant 1824 analyst from Fiscal Services to streamline procurement of technology and student/ family contracts. Shift \$355k central allocation of multi-function printers to Weighted Student Formula.
Payroll	\$2.5m	\$2.5m	-	-	Fully implement org change from '21-22 to prepare for SAP
Medi-Cal/ Attendance	\$0.8m	\$0.8m	-	-	-

COMMUNICATIONS - Proposed Balancing Measures

16

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Communications and Development	\$2.6m	\$2.5m	-\$70k	-	
Communications	\$1.1m	\$1.05m	-\$40K	-	Reduce non-personnel costs, by eliminating: <ul style="list-style-type: none"> - Media monitoring resulting in limited tracking and sharing of TV and radio clips about SFUSD - Production costs associated with staff and family communications; i.e. no annual mailers, limited support for interface improvements to the staff intranet resulting in district staff being less able to find online information and resources needed to do their jobs and less organizational coherence
Fund Development	\$722K	\$692K	-\$30K	-	Reduce non-personnel costs, by eliminating: <ul style="list-style-type: none"> - Access to consultant services for fundraising - Access to technology platforms for fundraising
KALW	\$738K	\$738k	-	-	Enterprise fund is entirely restricted funding raised by KALW, no impact on general fund. Overall portion of budget at SFUSD reduced due to agreement with operating non-profit.

CURRICULUM & INSTRUCTION - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Curriculum & Instruction	\$46.0M	\$37.0M	-\$8.4M	-33.0	
Equity Services	\$1.2M	\$0.20M	-\$1.00 M	-7.0	Equity supports delivered directly to sites would be eliminated. School leaders would be responsible for equity training.
Increase coaching ratios that support induction, interns, and emergency teachers, reduce FTEs supporting sites and reduce supervisory FTEs	\$45.0M	\$42.15M	-\$3.15M	-24.0	Increase coaching workloads from 2 to 3; pause new curriculum development and minimize content support services to sites. Schools would receive fewer coaching and curricular resources. Reduce by: -1 Executive Director -4 Supervisors -3 Program Managers -12 TSAs -4 Clerks
Reduction of non-personnel budgets, including mileage for travel to school sites, printing, professional development			-1.70M	-	Math workbooks and science materials will not be printed from central office. Printing responsibilities will be shifted to school sites. All professional development for teachers would be eliminated.
PEEF (General Fund)			-\$0.63M -\$1.00M -\$0.50M -\$0.43M		Eliminate AVID program Reduce A-G Support Reduce Multilingual Program Reduce Career Technical Education Program

EARLY EDUCATION - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current*	FY 2022-23 Proposed*	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Early Education	\$41.9m	\$40.5m	-\$1.4m	+4.0	
Schools & Program (Infant & Toddler, PreK, OST)	\$37.0m	\$35.5m	-\$1.5m	-20 FTE	Infant & Toddler program eliminated because expenditures were consistently greater than revenue (~\$100,000+). Consolidation of classes due to low enrollment: closing positions when staff retire or resign. Consolidation of classes due school or class closure: moving staff to vacant positions
EED Contracts	\$0.2m	-	-\$0.2m	N/A	Reduction in contracts (ecoliteracy, curriculum, other)
Program Quality & Enhancement Staff	\$5.5m	\$4.8m	-\$0.7m	--5.0FTE	Hold vacant 4.0FTE (1.0FTE FSS, 1.0FTE PBIS, 2.0 FTE coaches, 1TBD)
Policy & Operations	\$1.3m	\$1.2m	-\$0.1m	-1FTE	Reduction in 1.0FTE enrollment specialist
TK Paras	\$0.4m	\$1.9m	\$1.5m	+~30FTE	TK Para Cost: CDE Mandated positions to meet new TK ratios
Tuition: Pre-K & OST	\$2.5m revenue	\$2.9m revenue	-\$0.4m revenue	N/A	EED will increase tuition fees annually so that they are close to market value. Enrollment numbers may decrease because of the closure at Presidio and the increase in TK students who would have otherwise been PreK students

*Note re CDSS/CDE Revenue: SFUSD contracts are currently held harmless. In the FY 22-23, we anticipate a reduction of \$4-10 million.

FACILITIES - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Facilities	\$4.0m	\$2.0m	-\$2.0m	-1.0	
Custodial Services					
Green cleaning	\$1.30m	\$1.0m	\$0.3m	-	Piggy back on national procurement; implement dilution control.
Zero Waste - bulk removal	\$0.2m	\$0.1m	\$0.1m		Implement virtual warehouse to offset costs of end of year/beginning of year school site dumping of furniture
Environmental Health	\$0.9m	\$0.8m	\$0.1m	-1.0	Hire industrial hygienist to manage abatement, hazmat contracts; reduce vacant FTE in unit.
Real Estate					
Real Estate - Revenue	-	\$0.1m	\$0.1m	-	Revenue generations - IM Scott, parking
Facilities, Design, Construction					
Deferred Maintenance	\$1.6m	0	\$1.6m		Reduce deferred maintenance budget to offset reduced unrestricted general fund expenditures

HUMAN RESOURCES - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Human Resources					
Leadership Development					Reductions to Leadership Development supports are included in the Instruction & LEAD proposal.

INSTRUCTION & LEAD - Proposed Balancing Measures

21

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Instruction & LEAD	\$8.6m	\$0.2m	-\$1.3m	-3.0	
Cohort & LEAD Operating Costs	\$0.5m	\$0.1m	-\$0.4m	-	Decrease and/or eliminate monthly cohort meetings, professional development, stipends, extended hours, travel and conferences, instructional materials, caps and gowns
LEAD Team	\$7.4m	\$7.1m	-\$0.3m	-2.0	Decrease support around priority instructional areas and reduced leadership coaching and support.
Bayview Support Plan	\$0.4m	\$0.1m	-\$0.3m	0	Reduce support for Bayview Ignite and Initiatives
Leadership Development & Support	\$0.2m	-	-\$0.2m	-1.0	Eliminate the Executive Director for Leadership Development
Note: This scope of work will move to Human Resources.	\$45k	-	-\$45k	-	Eliminate leadership development activities (Admin Institute, All Admin Meetings, Superintendent's Leadership Fellows, Admin Handbook, Coordination of Racial Affinity Groups, etc.)

LEGAL - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Legal Division	~\$6.0m		\$0.12m		
Legal Services	\$4.2m	\$0.12m	-\$0.12m	n/a	Reduce consultant services (<i>note: this reduction depends largely on forces outside of staff's control</i>)

POLICY & OPERATIONS - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Policy & Operations Team	\$38.4m	\$33.7m	-\$4.7m	-21.55	
Student Assignment (EPC)	\$3.9m	\$3.7m	-\$0.2m	Across 4 teams: 20.55 FTE	Eliminate certain functions in EPC.
School Portfolio Planning	\$0.4m	\$0.3m	-\$0.1m		Eliminate 1.0 FTE, learning journeys, in-person community engagement, equipment and supplies.
Student Nutrition Services	\$5.4m*	\$3.3m	-\$2.1m		Eliminate positions. Reduce: overtime, temporary clerks, printing, and postage. Eliminate conferences. Shift SDDT funds from communications to food costs. Stop paying indirect on the cost of food. Increase supper. Add snack as a 4th meal.
Transportation	\$28.5m	\$26.4m	-\$2.1m		Eliminate 13 general education buses and maintain 13 to serve Treasure Island and maintain some services for students in SE. <u>Additional Options</u> <ul style="list-style-type: none">Only maintain 4 Gen Ed buses to serve Treasure Island, i.e., eliminate 22 Gen Ed buses. This would save an additional \$1.350M for a total reduction of \$3.481M instead of \$2.131MReviewing IEPs could help reduce another \$3M annually.
Other Savings	\$0.2m	-	-\$0.2m	-1.0	Eliminate position / reduce costs in Policy and Planning

* SNS is funded 90 % by State & Federal Reimbursements, SDDT, and DCYF. Meal programs cost ~\$30.8M annually, and we receive ~\$25M in funding.

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Research, Planning, and Assessments (RPA)	\$6.2m	\$5.6m	-\$0.6m	-3.0	
GRANT-FUNDED <ul style="list-style-type: none">Research & EvaluationData & Analytics	\$0.5m	\$0.46m	-\$0.05m	-0.4	Grant fund reductions will be absorbed in department funding as part of data infrastructure and sharing sustainability plan
Data & Analytics	\$0.8m	\$0.85m	+\$0.07m	+0.4	Shift in grant funding as described above to sustain data infrastructure and sharing
Research & Evaluation	\$0.4m	\$0.42m	-	-	Maintain investments to prioritize research and evaluation support for district priorities
Assessments	\$4.5m	\$3.9m	-\$0.6m	-3.0	FTE reductions will impact support for Standards-Based Report Cards, school-based support for state and district assessments, and emergent Assessment for Learning support



SPECIAL EDUCATION - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Special Education			-\$0.6m	-4.0	
Instruction - CENTRAL			-\$0.2m	-1.0	Close open Supervisor position
Instruction - CENTRAL				-	Add Executive Director, Programs & Instruction and close 1 Director position
Instruction - CENTRAL			-\$0.4m	-3.0	Reduce total content specialists positions from 25 to 22 FTE (close current vacancies)
Instruction - SITE LEVEL			TBD	TBD	TBD based on allocation changes in Spring planning
Instruction - CENTRAL			TBD	TBD	TBD based on site level allocation changes, programmatic needs re: Spring planning

STUDENT & FAMILY SUPPORT - Proposed Balancing Measures

Detailed Items	FY 2021-22 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Student & Family Support	\$83.3m	\$77.1m	-\$6.1m	-48.6	
Operational & Administrative Resources (indirect Support)	\$7.6m	\$5.8m	-\$1.8m	-11.0	Reduce indirect support for consultation, facilitated professional development and support to division and school site staff.
School Based Resources (Direct & Indirect Support)	\$27.5m	\$25.7m	-\$1.8m	-15.6	Reduce indirect support for consultation, mentoring , facilitated professional development, curriculum development and support to division and school site staff
Student & Family Resource (Indirect Support)	\$5.9m	\$3.4	-\$2.5m	-22.0	Reduce support for Resource Link Line and Coordinated Care consultation support to school sites, students and families
Crossing Guards program	\$0.7m	\$0.7m	-	NA	Crossing Guards moving from SFSD oversight to Transportation Dept oversight
Non FTE	\$0.5m	\$0.4m	-\$0.1m	-	
Non FTE Budget - Direct Services	\$41.1m	\$41.1m	-	-	Contracts - Athletics, Translation, After School, Wellness -

SUPERINTENDENT'S OFFICE - Budget Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Superintendent's Office			-\$0.2m	-1.0	
OCOF	\$1.0m	\$0.8m	-\$0.2m	-1.0	Scale back resources for alignment / PEEF
iLab	\$0.9m	TBD	TBD	TBD	Scale back resources

TECHNOLOGY - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Technology			\$2.5m	11.0 FTEs	
Project Management	\$1.7m	\$1.2m	\$0.5m	-3.0	Close 3.0 FTEs. This will result in the loss of capacity to support Enterprise Projects & Change Management for tech-enabled District projects and initiatives. This will also result in a moratorium on digital district tech-enabled projects that support district teaching, learning, and operations.
Publication and Distribution	\$0.4m	\$0.3m	\$0.1m	-1.0	Close 1.0 FTE. This will result in the reduction/ elimination of intra-district mail and print services.
Office of the CTO/ Operations	\$1.5m	\$1.1m	\$0.4m	-2.0	Close 2.0 FTEs. This will decrease the dedicated resource to support the human capital capacity for both DoT and HR. This will also eliminate leadership for core enterprise systems, which impacts systems modernization and optimization.
Digital Learning and Enablement	\$2.1m	\$1.8m	\$0.3m	-2.0	Close 2.0 FTEs. This will reduce digital learning support for 20-30 schools through the personalized learning program.
Help Desk	\$1.3m	\$1.1m	\$0.2m	-1.0	Close 1.0 FTE. This will result in not having dedicated technical support on Help Desk to for the EMPowerSF transition.

TECHNOLOGY - Proposed Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	Ongoing Change	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
Digital Services	\$0.5m	\$0.2m	\$0.3m	-	Reduction of contracted services that support SFUSD's data systems.
Digital Learning	\$0.3m	0	\$0.3m	-	Reduction of contracted services that support digital learning professional development for educators and staff.
Digital Learning	\$0.6m	\$0.4m	\$0.2m	-	Reduction of digital learning tools for students.
Publishing Services	\$0.01m	-	-	-	Reduce/eliminate printing of paper report cards due to transition to online posting via ParentVue.
Funding shifts from UGF to other funding sources		TBD	TBD	-	Expenses currently on UGF could be shifted to other one-time funding sources (Bond, Spark, Prop J). Will need to shift back to sustainable funding sources once one-time funds end.
Technology & Innovation	\$1.8m	\$1.5m	\$0.3m	-2.0	Close 2.0 FTEs. This will eliminate support of Laptops for Educators (L4E) program for educator & para devices and reduce support for core technology infrastructure.

FUNDING SOURCES

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Category		2022-23 Current	2022-23 Proposed	Ongoing Change	Notes
Site Based Budgeting		\$404m	\$354m	-\$50m	-\$39M Weighted Student Formula (WSF), -\$11M MTSS
Central Budgets	Direct Service	\$384m	\$374m	-\$10m	Reductions focused on programs with declining enrollment, providing service enhancements, and scaling back allocations that are less systems-oriented
	Indirect Service	\$107m	\$92.9m	-\$14.1m	Reduce supports to direct service programs, such as TSAs
	Operations	\$238m	\$225.6m	-\$12.4m	Reductions to operating programs, such as Transportation, Nutrition, Technology, and Custodial services at sites
	Administration	\$144m	\$140.6m	-\$3.5m	Reduce administrative support to school sites and central services, such as managerial positions, clerical staff
	Central Total	\$873m	\$833m	-\$40m	Direct, Indirect, Operations, Administration
Total Expenditures		\$1,277m	\$1,187m	-\$90m	
Sources, New		\$0m	\$35m	\$35m	New state grants, prior/current year savings
Budget Shortfall		\$125m	\$0m	-\$125m	\$125m total budget measures

Proposed Budget Balancing Plan

FY 2022-23 & 2023-24 Budget Balancing Measures

Detailed Items	FY 2022-23 Current	FY 2022-23 Proposed	FY 2023-24 Proposed	FTEs Change	Explanation of Change, Detailed alignment with ZBB Lens
SOURCES	\$0m	\$35m	\$35m	-	
Fund Balance, FY '20-21	-	\$22m	-	-	One-time source due to improved prior year ending fund balance
Fund Balance, FY '21-22	-	\$3m	\$22m	-	One-time source
Child Development Fund		\$2m	\$2m		Draw down available fund balance, saving PEEF Baseline
Current year savings		\$1m	\$15m		Commit to reducing discretionary spending in FY '21-22
ELO Program:					
Equitable Access Grant		-	\$3m		Shift current year expenses to Expanded Learning Opportunities
Summer School costs		-	\$2m		(ELO) Program
Shift to ELO Program:		\$7m	\$7m		Ongoing shift of expenses to the ELO Program. Still leaves
Equitable Access Grant	-	\$3m	\$3m	-	room to absorb \$3M City funding that is phasing out in FY
Summer School costs	-	\$4m	\$4m	-	'22-23
Educator Effectiveness Block Grant	-	\$3m	\$3m	-	Ongoing shift of expenses over the 5-year grant term
Additional Shifts			\$3m	-	District staff will continue to examine new grants to identify opportunities to shift expenses

