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

**LOCAL CONTROL & ACCOUNTABILITY PLAN  
AND  
RECOMMENDED BUDGET  
For Fiscal Year  
2022-23**



**JUNE 28, 2022  
(2nd Reading)**

**VOLUME II OF II  
DISTRICT & COUNTY  
BUDGET OVERVIEW**

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JUNE 2022



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# Acknowledgements

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Parent Advisory Council (PAC)  
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# Executive Summary

This proposed San Francisco Unified School District and County Office of Education (“SFUSD” or “District”) budget for Fiscal Year (FY) 2022-23 totals \$1.1 billion, including all District and County Office funds. This budget aims to support the District’s goals of *Student Achievement, Access and Equity, and Accountability*. After an intensive budget development process, the District anticipates it will maintain a balanced budget over the next three years. However, due to ongoing declines in enrollment, fluctuating revenue trends at the State level, and significant changes in District leadership, it is critical for SFUSD to closely monitor its resources and weigh trade-offs with each investment decision to ensure ongoing budget stability.

## Budget Shortfall

In the fall of FY 2021-22, SFUSD projected an estimated \$125 million operating budget deficit for Fiscal Year 2022-23 that would continue to deepen in future fiscal years as expenditure growth outpaces increases in revenues. In its September 15, 2021 letter, the California Department of Education (“CDE”) directed SFUSD to develop a balancing plan by December 2021, and submit a balanced budget by July 1, 2022. Additionally, CDE assigned two Fiscal Experts to help guide the District through the budget balancing process. The District was prepared to meet CDE’s requirements by using a Zero-Based Budgeting lens that focused on prioritizing expenditures and exploring opportunities to increase revenues.

## Zero-Based Budgeting

The Zero-Based Budget process prioritized District spending in three categories: *Core Services, District Priorities, and Service Enhancements*. By identifying ways to scale back Service Enhancements, reduce Priority investments, and configure the delivery of Core and higher Priority services more efficiently, all effort was made to minimize harm to students. Additionally, staff framed expenditure categories according to major functions, including *Direct, Indirect, Operating, and Administrative Services*. This approach of identifying and prioritizing types of expenditures based on student impacts helped District staff engage in conversations with the Board of Education, school site leaders, labor partners, parent groups, and other stakeholders to gather valuable perspectives that have informed our strategies.

## Balancing Plan

In December 2021, the Board of Education adopted the FY 2022-23 and FY 2023-24 Budget Balancing Plan, which included \$90 million expenditure reductions and \$35 million funding sources to address the \$125 million projected budget deficit and subsequent shortfalls in the District’s multi-year projections.

In March 2022, the Board of Education adopted an updated budget balancing plan that recognized a \$41 million improved revenue outlook identified in the Governor’s January Budget proposal. Specifically, projections for the Local Control Funding Formula (“LCFF”) improved as a result of increasing the Cost of Living Adjustment (COLA) from 2.48% to 5.33%. This revenue adjustment allowed the District to restore \$41 million to school sites and limited direct service budgets.

Now, as staff presents the proposed FY 2022-23 budget and multi-year projections, revenues have further improved by taking into account the Governor’s May Revision adjustment to LCFF, with a 6.56% COLA. Additionally, both the Governor’s and Legislative versions of the budget include at least \$8 billion in one-time block grant funding that equates to over \$60 million in anticipated funding for SFUSD.

## Proposed Budget

The proposed budget reflects the adopted budget balancing plan as well as a portion, but not all, of projected state revenue increases. Given significant differences between the Governor’s and Legislature’s proposed budgets, CDE advises districts to be cautious with their budget assumptions and to plan to amend their budgets within 45 days following adoption of the State’s budget. Following this advice, the proposed budget only includes a \$1.5 million LCFF ongoing increase resulting from the COLA adjustment, as well as \$19.9 million of the anticipated block grant to address critical needs, including:

- \$9.6M EMPowerSF Deferred Net Pay Memorandum Of Understanding (MOU)
- \$4.0M EMPowerSF Contracts, Staffing & MOU Obligations
- \$3.0M Cybersecurity and New System Licencing

- \$2.0M Health & Safety Contract Budget
- \$1.3M Staffing Stabilization MOUs
- \$1.0M Local Control and Accountability Plan (LCAP) and County Office of Education staffing

Additionally, this budget commits funds to Rainy Day and Budget Stabilization reserves. The \$40 million District Rainy Day Reserve may only be drawn down in the event of an anticipated budget shortfall and is in addition to the reserve held by the City and County of San Francisco on behalf of the District. Of the remaining projected balance of funds, \$65 million is committed as a Budget Stabilization Reserve with the express purpose of drawing them down over time to balance the District's budget over the following two fiscal years.

This proposed budget does not yet take into consideration possible cost of living adjustments (COLAs) for labor partners, the full potential cost of health and safety investments that may be required in FY 2022-23, or the full range of investments that may be included in the state's final budget after the Governor and Legislature complete their negotiations. The District anticipates it will be necessary to revise the budget within 45-days of state budget adoption to more accurately reflect total anticipated revenues, new grant programs, and additional investments the Board of Education may support as a result of additional ongoing and one-time funding.

## Conclusion

While the outlook for SFUSD has improved significantly due improved revenues and the hard work and commitment of our Board of Education and community to address the District's fiscal challenges, the structural imbalance in the budget continues. An ongoing reliance on one-time revenues and anticipated impacts on ongoing revenues due to enrollment declines call for ongoing work commitment to establish financial sustainability. Through the leadership of the San Francisco Board of Education and a new Superintendent, Dr. Matt Wayne, the District must be diligent with how its budget is managed and modified to address the changing needs and overall enrollment levels of its students.

# 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
- Budget Dashboard

## 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 and Supplement

The Annual Update is a report on the status toward achieving the goals and outcomes identified in the previous year's LCAP. It includes a Supplement to the 2021-22 Annual Update, which was approved by the Board in February 2022.

### 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 2022-23 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.

## **How to Navigate the Budget Dashboard**

In addition to this book, users can interact with the detailed district budget via a Tableau data dashboard. The dashboard serves as an interactive, visual tool that is an important part of the district's commitment to fiscal transparency and accessibility for our school communities. The budget dashboard will be available by clicking the link for "Budget Dashboard (Tableau)" on: <https://www.sfusd.edu/about/budget-and-lcap>.

## **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 2022-23 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, kindergarten, 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:

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

## Our Foundation

The SFUSD mission, vision, goals, and beliefs continue to serve as guiding principles for our work.

### Mission Statement

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

### Vision of Student Success

Every student who attends SFUSD schools will discover their spark, along with a strong sense of self and purpose. Each and every student will graduate from high school ready for college and career and equipped with the skills, capacities and dispositions outlined in SFUSD’s Graduate Profile.

### Core Values

- Student-centered: We put students' needs first.
- Fearless: We persist through challenges.
- United: We celebrate and build on each other's strengths.
- Social Justice: We stand with those most vulnerable in our community.
- Diversity-driven: We respect and seek to understand each person.

### Vision 2025 Roadmap

#### The Strategic Plan

We strive to be an exemplary learning organization. The 2016–2019 strategic plan, *Transform Learning. Transform Lives.*, builds upon the previous version *Impact Learning. Impact Lives.*, which developed from the original plan *Beyond the Talk: Taking Action to Educate Every Child Now*. The initial plan explicitly called for a commitment to equity and social justice.

These respective multi-year plans are meant to scaffold our intentional work toward:

- exploring and instituting models that accelerate learning;
- closing and eliminating achievement gaps;
- ensuring that every single child is equitably supported to realize high levels of achievement and the Vision of Student Success;

- evolving into a world-class school system that operationalizes and embodies Vision 2025.

## **Our Universal Goals**

- **Access and Equity:** Make social justice a reality by ensuring every student has access to high quality teaching & learning.
- **Student Achievement:** Create learning environments in all SFUSD schools that foster highly engaged and joyful learners and that support every student reaching their potential.
- **Accountability:** Keep district promises to students and families and enlist everyone in the community to join in doing so.

## **Our Core Beliefs**

- The achievement gap is the greatest civil rights issue facing SFUSD.
- It is possible to increase academic achievement of high-performing students and accelerate achievement of those currently less academically successful.
- Quality schools offer engaging and challenging programs, caring and committed staff, strong and visible leaders, and instruction differentiated to meet each child's needs.
- Authentic partnerships are essential to achieving our vision for student success.
- Equity is the work of eliminating oppression, ending biases and ensuring equally high outcomes for all participants through the creation of multicultural, multilingual, multiethnic, and multiracial practices and conditions; as well as removing the predictability of success or failure that currently correlates with any social or cultural factor.

## **Theory of Action**

If we ...

- Engage our students to learn via a rigorous Common Core-based curriculum in a safe and supportive classroom environment;
- Invest in building and developing the capacity of teachers, leaders and school staff;
- Enlist our partners and empower families in a community schools approach; and
- Coherently align supports and resources to execute our strategies in action at all levels of the organization (classroom, school and central office, along with supportive policy and governance);

Then, every student who enrolls in our schools will graduate prepared to succeed in college, career and life.

## **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 replaced a revenue limit funding system and more than 40 state categorical programs with 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.

LCFF was initially projected to be phased in over an eight year period, with full implementation occurring by FY 2020-2021. The state education budget provides funding each year to close the gap between current levels of funding and the target funding levels to be reached at the end of the eight year phase-in period. Full implementation of the LCFF was achieved in 2018-2019, two years ahead of the initially projected timeline.

The majority of state categorical programs have been 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 = 48,324.10	FY 2021-22 Base Grant	6.56% COLA	FY 2022-23 Base Grant
Grades TK-3	15,833.00	\$8,093	\$531	\$8,624
Grades 4-6	10,854.69	\$8,215	\$539	\$8,754
Grades 7-8	6,715.89	\$8,458	\$555	\$9,013
Grades 9-12	14,920.52	\$9,802	\$643	\$10,445

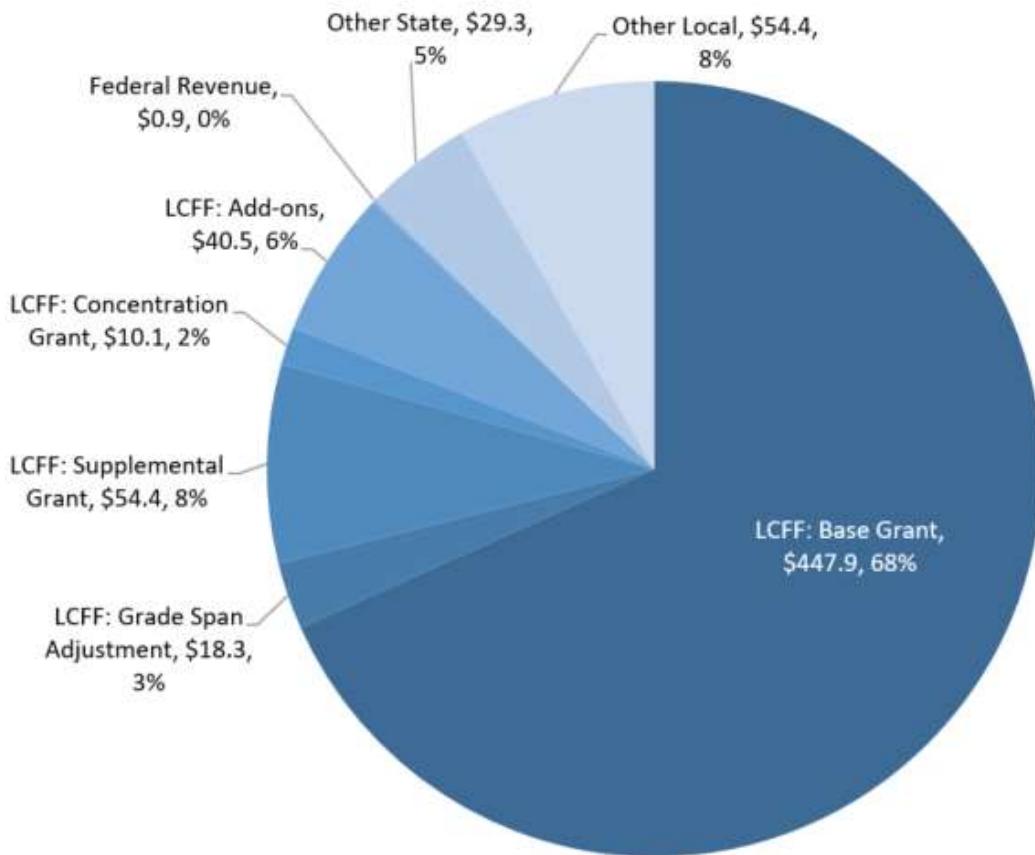
Under the LCFF, base grants are adjusted for grade spans, with different factors or weights applied for pupils in transitional kindergarten and kindergarten to Grade 3, primary (grades 4-6), middle schools (grades 7-8) and high school (grades 9-12).

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 2022-23 budget included a 6.56% COLA across grade spans. For FY 2022-23, the District currently expects to receive \$447.9 million from the LCFF Base Grant as well as \$18.3 million for grade span adjustments.

In addition to the Base Grant, the District is projected to receive \$54.4 million in Supplemental Grant funding and \$10.1 million in Concentration Grant funding with a UPP of 58.34%. 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 \$571.3 million from LCFF overall, after accounting for the \$38.1 million Targeted Improvement Block Grant (TIIG) and \$2.4 million transportation add-ons. The chart below displays the projected target entitlement that SFUSD will receive in FY 2022-23 by component.



## Revenue Drivers & Assumptions



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



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



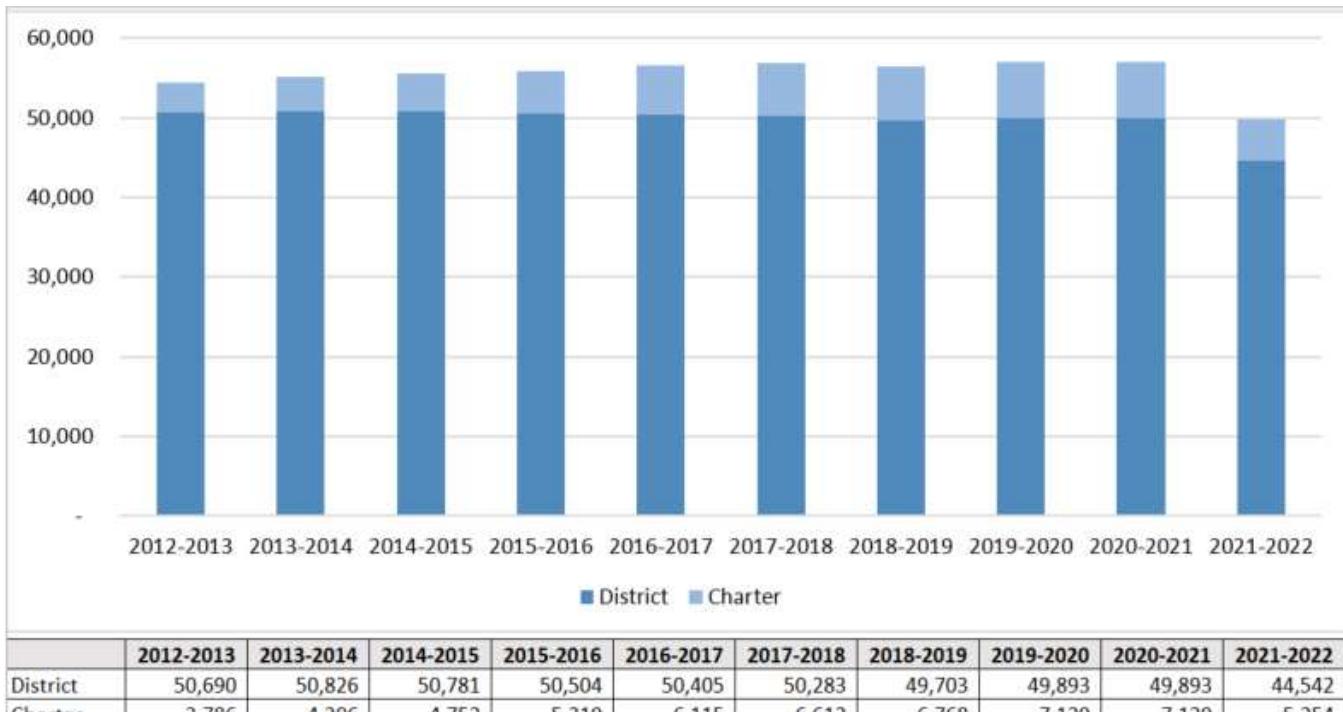
Department of Finance (DOF) assumptions for revenue are used for LCFF gap closure factors

&

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

### Average Daily Attendance (ADA) and Enrollment

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

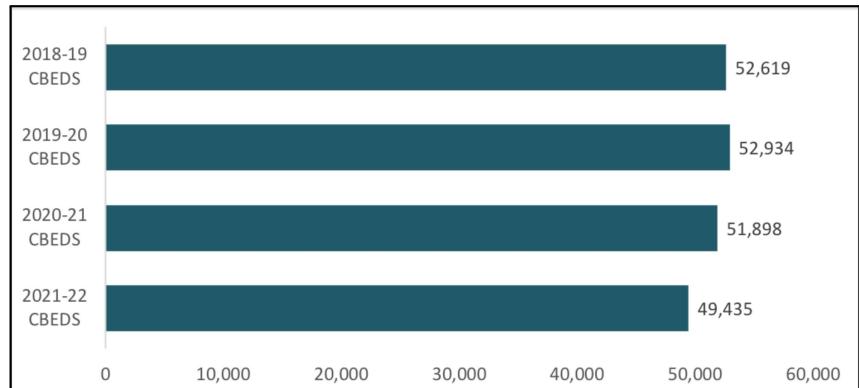


Given that the impacts of COVID-19 are statewide, for the FY 2021-22 budget, Local Education Agencies (LEAs) were allowed to budget according to attendance in FY 2019-20, prior to the start of the pandemic. This held school districts “harmless” for changes in ADA resulting from school closures and recognizing that traditional forms of attendance were not possible during distance learning. In FY 2022-23, 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 and, as noted above, has recently led to changes in the District’s 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 further declined to 49,435 students in FY 2021-22. 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 2022-23 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.



Source: Synergy, CBEDS.

Date: CBEDS enrollment is captured each year on the first Wednesday of October.

Definition: Enrollment snapshots include SFUSD non-charter schools.

Fiscal Year	Projected Enrollment	Change	Percentage Change
2021–22	49,220	-	-
2022–23	47,996	(1,224)	-2.5%
2023–24	47,000	(996)	-2.1%

SFUSD Enrollment Projections

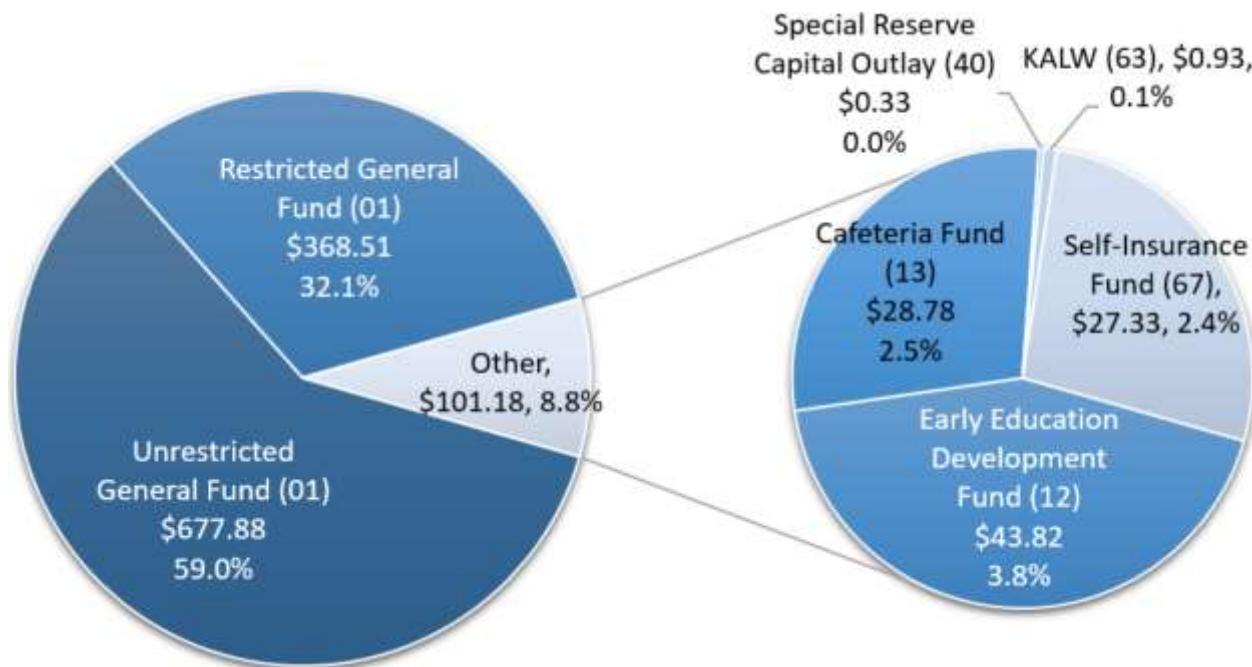
Source: CDE letter to SFUSD, dated May 19, 2022

## 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 \$1.15 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 \$16.1 million.

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

The Unrestricted General Fund makes up about 65 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 2022-23 with an ending fund balance of \$128.8 million which maintains the 2% reserve for economic uncertainties, funds for revolving stores and supplies, a \$65 million reserve for budget stabilization, and \$40 million to replenish the Rainy Day Reserve.

Details are in Exhibit 2.

### Revenue

In aggregate, total Unrestricted General Revenues for FY 2022-23 are projected at \$655.9 million, as indicated in Exhibits 3 and 4. Total unrestricted revenues are projected to decrease by approximately \$91.2 million compared to estimated actuals projected for FY 2021-22, due to decreases in one-time federal funding and the receipt of LWEA funding. Compared to FY 2021-22, state revenues are projected to increase by \$34.1 million – \$14.2 million attributable to LCFF and \$19.9 million in the form of a one-time state block grant.

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

### Assumptions

#### Revenue

- LCFF is projected at \$571.2 million.
- LCFF revenue includes base funding, grade span adjustments for Grades TK-3 and 9-12, as well as supplemental and concentration grant funding.
- LCFF is proposed to be increased by a 6.56% COLA, resulting in a \$567 average increase in funding per average daily attendance.
- A three-year rolling average of 58.34% 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.

#### Federal Revenue

- Most federal revenue received by SFUSD is restricted.

#### Other State Revenue

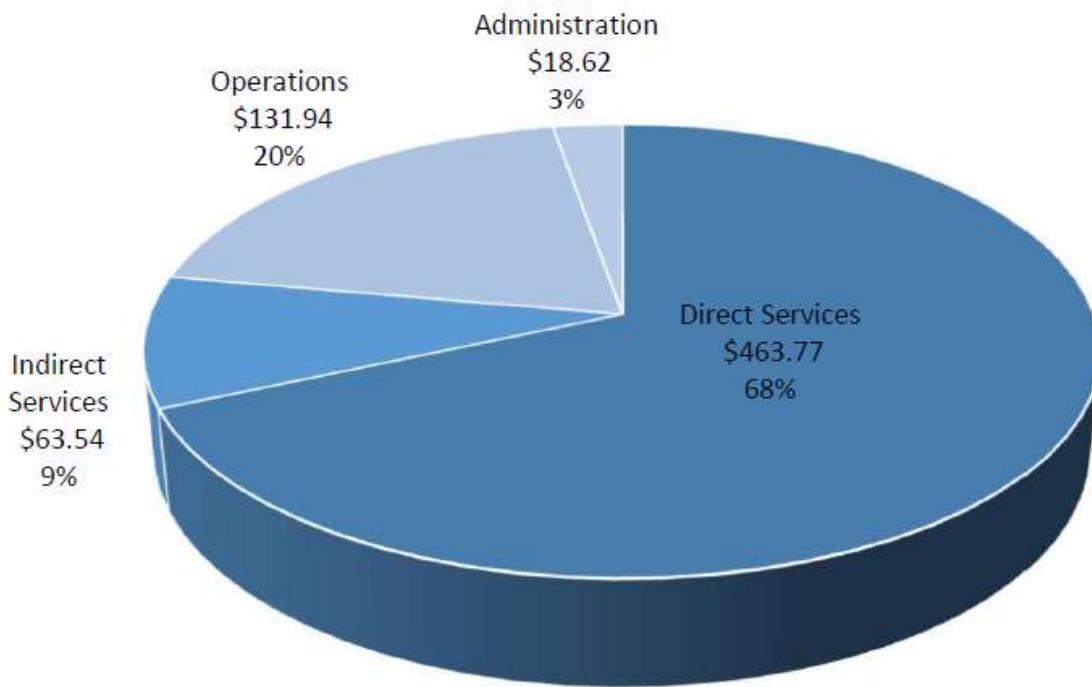
- Unrestricted Lottery income is projected at \$7.40 million.
- Mandated Block Grant revenue is projected at \$2.04 million.

## Other Local Revenue

- Sales tax revenues are projected at \$41.1 million.
- Ongoing Leases and Rentals are projected at \$11.3 million.
- Interest revenue is projected at \$0.7 million.
- Charter School Administrative Fees are projected at \$0.8 million.
- All other local revenue is estimated at \$0.4 million.

## Expenditures

In aggregate, total Unrestricted General Fund Expenditures during FY 2022-23 are projected at \$677.9 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. Importantly, funding levels of the WSF are based on student needs. 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) instead of centrally. 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.

The recommended budget reflects a reduction of \$15 million to the overall WSF pool for FY 2022-23. This reduction was determined based on enrollment declines that began gradually and accelerated during the COVID-19 pandemic. Each site's allocation takes into account factors such as changes in enrollment and maintenance of class sizes of 22 in kindergarten through third grade, while the overall WSF pool accounts for changes in average salary rates based on the current workforce, increases in benefits costs. Several Central Office-managed FTE staffing allocations have been shifted into school site budgets to increase visibility and transparency during the budget development process.

### 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
- Targeted Instructional Improvement Grant
- Special Education WSF Site Allocation
- Supplemental & Concentration Grant – Low Income (SCG-LI)
- Supplemental & Concentration Grant – English Learner (SCG-EL)
- Title I
- Public Education Enrichment Fund (Prop H)

Schools also receive centrally allocated resources like literacy coaches, counselors, nurses, social workers, and assistant principals via the Multi-Tiered Systems of Support (MTSS). See Exhibit 8B for a detailed listing of school-specific MTSS allocations.

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

\*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" framework<sup>1</sup> 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 increase by 2.18%, from 16.92% to 19.10%

### UGF Contributions and Other Outgo to Other Funds

Contributions to Restricted Resources total \$170.5 million:

- \$133.8 million to support Special Education services
- \$31.7 million to the Ongoing & Major Maintenance Reserve
- \$0.8 million to the County Fund

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<sup>1</sup> 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.

## **Other Factors**

- \$11.3 million Quality Teacher & Education Act (QTEA) contribution to certificated and classified salaries and benefits.
- Expenditures (\$119 million total) shifted to ESSER II and ESSER III one-time federal funding sources in 2021-22 have been shifted to the Unrestricted General Fund, other allowable funding sources, or reduced/eliminated as part of the Budget Balancing Plan for 2022-23

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

The Restricted General Fund represents roughly one-third of the combined General Fund and comprises funds from 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 2022-23 have not been received, a continuation of the FY 2021-22 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 (RR&M) 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 2022-23, the contribution totals \$31.7 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 2022-23 includes approximately \$48.8 million in federal funds for various categorical programs and grants. Refer to Exhibit 7 for more detailed budget information.

## **Federal & State COVID-19 Response**

In response to the COVID-19 pandemic, the federal and state governments stepped up to help school districts meet health and safety requirements, learning, and social-emotional needs of their students. In FY 2021-22 SFUSD benefited tremendously from these funds by using one-time federal stimulus funds as a short-term source to close a significant budget shortfall and ensure continuity of services, while striving to meet the academic as well as social-emotional needs

of our students. While the majority of funds will be spent in FY 2021-22, the District plans to spend down Learning Recovery funds over the course of FY 2022-23 and FY 2023-24.

<b>\$138.9 million Elementary and Secondary School Emergency Relief (ESSER) Funds</b>		
<b>\$43 million, ESSER II</b> Coronavirus Response and Relief Supplemental Appropriations Act	<b>\$95.9 million, ESSER III - American Rescue Plan</b>	
	<b>\$76.7M (80% of total) General</b>	<b>\$19.2M (20% of total)</b> Learning Recovery
<b>\$119.7M, ESSER II/III - For the General purpose of preventing, preparing for, and responding to COVID-19 and ensuring continuity of services</b>		
<ul style="list-style-type: none"> <li>● Coordination of preparedness and response efforts</li> <li>● Staff training and professional development on health &amp; safety</li> <li>● Purchasing supplies to sanitize and clean facilities</li> <li>● Purchasing educational technology</li> <li>● Mental health services and supports</li> <li>● Summer learning and supplemental after-school programs</li> <li>● Discretionary funds for school principals to address school needs</li> <li>● Other activities that are necessary to maintain the operation and continuity of services and continue the employment of existing staff</li> </ul>	<ul style="list-style-type: none"> <li>● Tutoring</li> <li>● Learning recovery programs</li> <li>● Educator training</li> <li>● Integrated student services</li> <li>● Community learning hubs to provide access to technology</li> <li>● School meals, before/ after school</li> <li>● Support for credit deficit students</li> </ul>	

## 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 2022-23 includes approximately \$232.6 million in state categorical programs and grants. The District anticipates a number of new categorical state grants that will provide valuable revenue to implement new programs and augment others. Such grants include the Educator Effectiveness Block Grant, the Expanded Learning Opportunities Block Grant, and the California Community Schools Implementation 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 has been crucial in allowing the District to maintain and expand programs during the budget crisis. 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.

## 2022-23 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 2022. As of January 2022, the Controller’s Office for the City and County of San Francisco’s Office estimates PEEF revenue at \$88.9 million. SLAM and OGU will each receive \$44.5 million. The current budget figures reflect this revenue outlook.

For more information and to view the entire 2022-23 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 2022-23, DCYF funding of approximately \$13.4 million will continue to support major SFUSD programs and services including: student transportation for field trips, salad bars and fresh fruit in school cafeterias, secondary Wellness Centers, Early Education programs, and behavioral mental health supports. Many other programs previously funded on these funds were shifted to the Unrestricted General Fund and PEEF-SLAM 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 2021-22 the amount was \$275.02. For 2022-23, the parcel tax amount is projected to be \$283.86 and the total revenues are projected to be \$46.9 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 2022-23, 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 2022-23 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 parcel tax will generate approximately \$48M revenues on an annual basis to support various District needs such as increasing educators' salaries, expanding access to professional development opportunities, technology investments, charter schools, and funding oversight.

#### **Living Wages for Educators Act (LWEA)**

Notably, FWEA replaces the Living Wage for Educators Act (LWEA) parcel tax that was authorized through a majority approval of Proposition G by voters on June 5, 2018. LWEA established an annual tax of \$298 per parcel within the District for each year between July 1, 2018 and June 30, 2038. However, following the election, a taxpayer contended, among other arguments, that Proposition G imposed a special tax that required the approval of two-thirds of the voters under the California Constitution, and that having failed to achieve that supermajority, it was not validly enacted into law. On May 11, 2020, the trial court granted the City and County's motion for summary judgment, determining, among other things, that a supermajority for taxes proposed by local governments do not apply to taxes proposed by voter initiative, such as Proposition G. The defendant appealed that ruling, but the original judgment was ultimately upheld.

While the funds were withheld during the legal challenge, the District drew down \$93.5 million from its School Rainy Day Reserve (discussed below) and received \$26.6 million from the City, totalling \$120.0 million between FY 2018-19 and FY 2020-21. The \$150 million released upon closure of the legal challenge will be used to improve the District's long-term financial outlook, including by restoring the Rainy Day Reserve, addressing unfunded liabilities, investing in one-time stipends to support staff recruitment and retention, and stabilizing the budget over time.

## **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, Transitional 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 4,000 children are served by the Early Education Department. Education provided includes infant/toddler, Pre-Kindergarten, Transitional Kindergarten (TK), and Out-of-School Time programs. PreK is offered at 37 schools throughout the City. Some of these classes are located on an elementary school campus and others are at independent early education schools. Transitional Kindergarten is offered at 25 sites. Out-of-School Time programs are offered at 23 sites. 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), SFUSD, the Federal Title I Program, parent/guardian fees and tuition, the PEEF Baseline, and local grant funds, including Preschool for All (PFA). Expenditures in the EED exceed revenues received, requiring a contribution from SFUSD's Unrestricted General Fund.

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](http://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. The project list includes \$15 million set aside for the future School of the Arts (at 135 Van Ness Avenue only) and \$2 million set aside for schoolyard greening projects at various school sites.

**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 includes 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 2021-22, Special Education services and their associated funding sources were shifted to the District fund to improve tracking of instructional spending. For FY 2022-23, a subset of functions typically provided by county offices of education, including the Payroll and Legal Departments, will shift from the District into Fund 05. The purpose of this move is to align budgeted expenditures in accordance with District vs. County responsibilities. 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 0A  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 District Operating Funds Summary - Funds 01, 11, 12, 13, 40, 56, 63, 67

Fund	Amount (\$M)	% of Total
Unrestricted General Fund (01)	\$677.88	58.8%
Restricted General Fund (01)	\$373.90	32.4%
Adult Education Fund (11)	\$0.43	0.0%
Early Education Development Fund (12)	\$43.82	3.8%
Cafeteria Fund (13)	\$28.78	2.5%
Special Reserve Capital Outlay (40)	\$0.33	0.0%
Debt Service Fund (56)	\$0.00	0.0%
KALW (63)	\$0.93	0.1%
Self-Insurance Fund (67)	\$27.33	2.4%
<b>Total</b>	<b>\$1,153.39</b>	<b>100%</b>

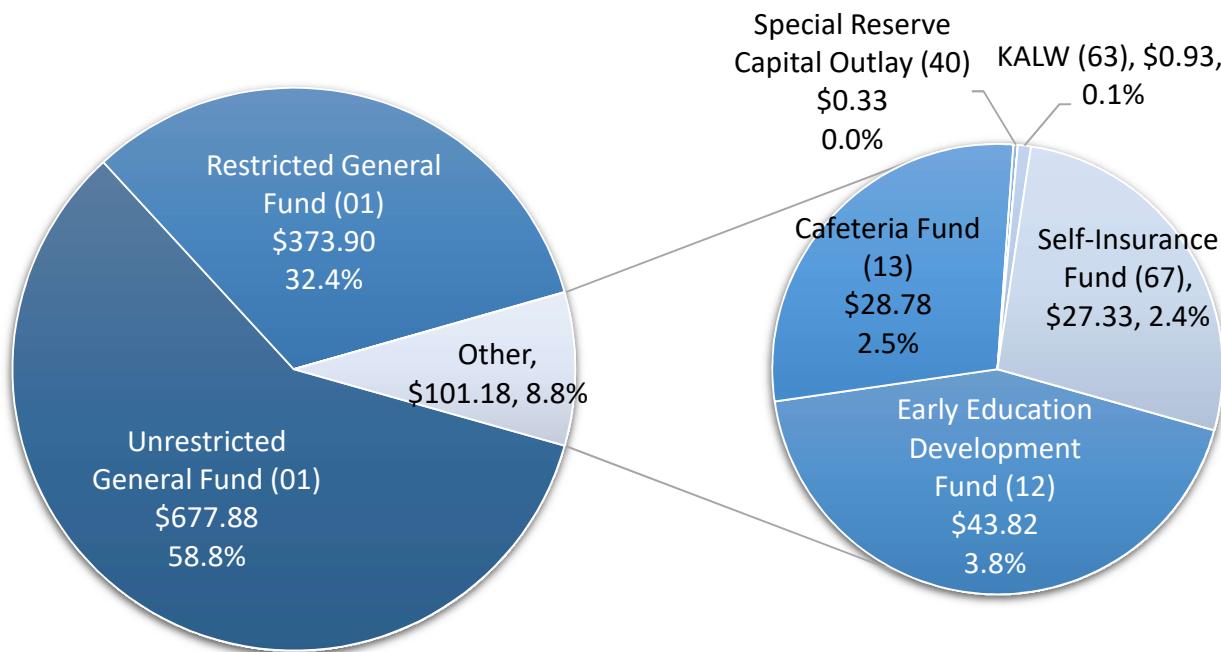
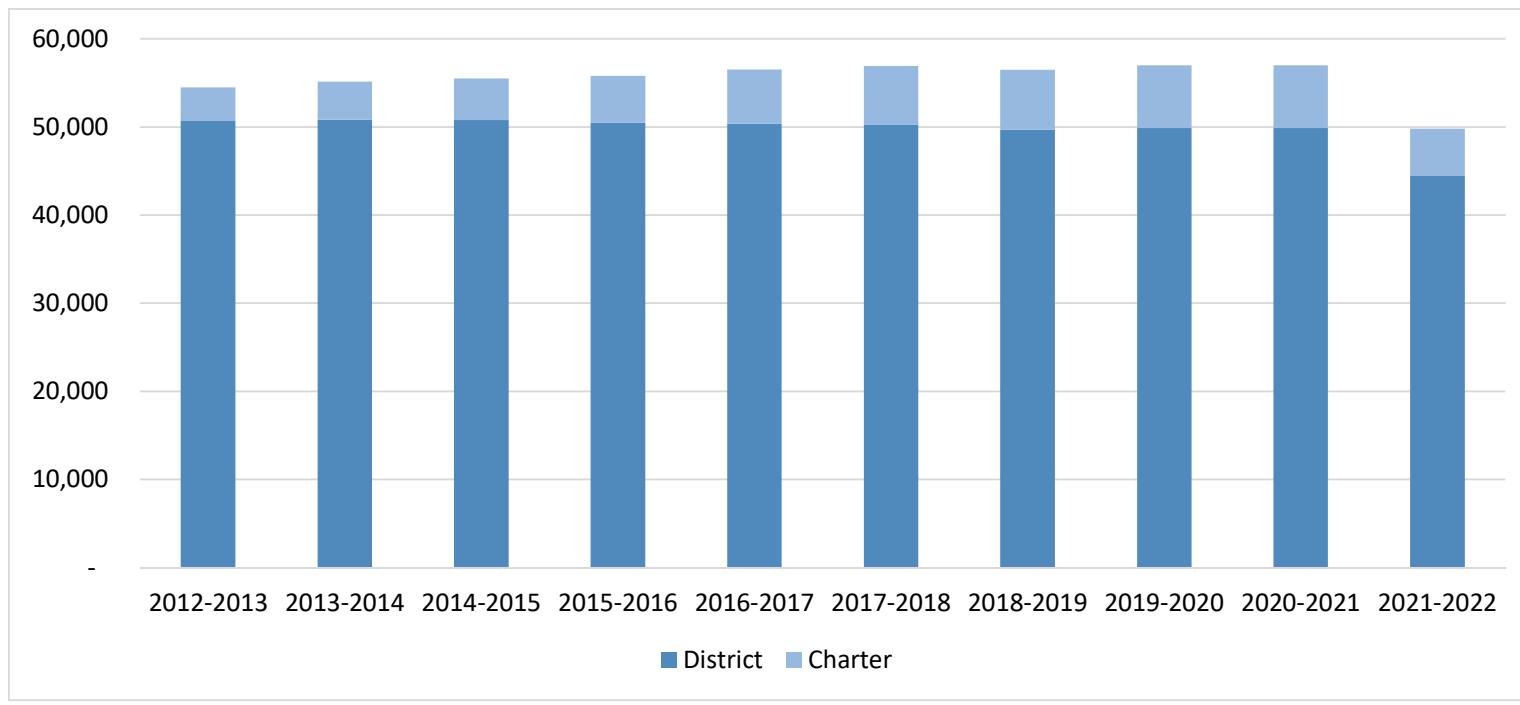


Exhibit OB  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 District Operating Funds Detail - Funds 01, 11, 12, 13, 40, 56, 63, 67

	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	
<b>Beginning Fund Balance</b>	\$ 150,799,935	\$ 67,589,062	\$ 218,388,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,388,997
Revenues	\$ 655,903,659	\$ 504,039,651	\$ 1,159,943,310	\$ 432,656	\$ 43,819,617	\$ 28,775,832	\$ 325,799	\$ 930,310	\$ 27,325,966	\$ 1,261,553,492
Expenditures	\$ 525,377,455	\$ 523,160,974	\$ 1,048,538,429	\$ 414,779	\$ 46,052,090	\$ 27,601,986	\$ 325,799	\$ 930,310	\$ 27,325,966	\$ 1,151,189,360
Support Services/Indirect Support	\$ (13,849,174)	\$ 12,568,777	\$ (1,280,397)	\$ 17,877	\$ 1,431,527	\$ 1,173,846	\$ -	\$ -	\$ -	\$ 1,342,853
<b>Total Expenditures</b>	<b>\$ 511,528,281</b>	<b>\$ 535,729,751</b>	<b>\$ 1,047,258,032</b>	<b>\$ 432,656</b>	<b>\$ 47,483,617</b>	<b>\$ 28,775,832</b>	<b>\$ 325,799</b>	<b>\$ 930,310</b>	<b>\$ 27,325,966</b>	<b>\$ 1,152,532,214</b>
Excess/(Deficit) Revenue Over Exp.	\$ 144,375,378	\$ (31,690,100)	\$ 112,685,277	\$ -	\$ (3,664,000)	\$ -	\$ -	\$ -	\$ -	\$ 109,021,278
<b>Other Financing Sources/(Uses)</b>										
Transfers In (Restricted to Unrestricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Ongoing & Major Maintenance)	\$ (31,690,100)	\$ 31,690,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Unrestricted to Restricted)	\$ (133,800,000)	\$ 133,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (Interfund)	\$ -	\$ (3,664,000)	\$ (3,664,000)	\$ -	\$ 3,664,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (To COE)	\$ (857,464)	\$ -	\$ (857,464)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (857,464)
Total, Other Financing (Sources)/ Uses	\$ (166,347,564)	\$ 161,826,100	\$ (4,521,464)	\$ -	\$ 3,664,000	\$ -	\$ -	\$ -	\$ -	\$ (857,464)
<b>Total Exp &amp; Other Financing Sources/(Uses)</b>	<b>\$ 677,875,845</b>	<b>\$ 373,903,651</b>	<b>\$ 1,051,779,496</b>	<b>\$ 432,656</b>	<b>\$ 43,819,617</b>	<b>\$ 28,775,832</b>	<b>\$ 325,799</b>	<b>\$ 930,310</b>	<b>\$ 27,325,966</b>	<b>\$ 1,153,389,678</b>
<b>Ending Fund Balance</b>	<b>\$ 128,827,749</b>	<b>\$ 197,725,062</b>	<b>\$ 326,552,810</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 326,552,811</b>

\* Includes salary and benefits offsets due to projected vacancies

**Exhibit 1**  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 10 Year ADA Summary for District and Charter Schools



	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
District	50,690	50,826	50,781	50,504	50,405	50,283	49,703	49,893	49,893	44,542
Charter	3,786	4,306	4,752	5,319	6,115	6,612	6,768	7,129	7,129	5,254

Exhibit 2  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Unrestricted General Fund Revenues with Ending Fund Balance  
 (Excludes Restricted Revenues)

	<b>FY 2021-22</b> <b>Projected Budget</b> <b>(Estimated Actuals)</b>	<b>FY 2022-23</b> <b>Recommended</b> <b>Budget</b>	<b>Change</b>
Beginning Fund Balance	\$ 41,258,492 <sup>1</sup>	\$ 150,799,935	\$ 109,541,443
Revenues	\$ 747,081,346	\$ 655,903,659	\$ (91,177,687)
Expenditures	\$ (499,168,532)	\$ (525,377,455)	\$ (26,208,923)
Direct Support/Indirect Cost	\$ 8,618,519	\$ 13,849,174	\$ 5,230,655
Subtotal - Expenditures	<hr/> \$ (490,550,013)	<hr/> \$ (511,528,281)	<hr/> \$ (20,978,268)
Revenues less Expenditures	\$ 256,531,333	\$ 144,375,378	\$ (112,155,955)
Other Financing (Sources) / Uses	\$ (146,989,890)	\$ (166,347,564)	\$ -
Ending Fund Balance (Projected)	\$ 150,799,935	\$ 128,827,749	\$ (21,972,186)
Net Increase/(Decrease) in Fund Balance	\$ 109,541,443	\$ (21,972,186)	\$ (131,513,629)

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**Components of Ending Fund Balance**

	<b>FY 2021-22</b> <b>Projected Budget</b> <b>(Estimated Actuals)</b>	<b>FY 2022-23</b> <b>Recommended</b> <b>Budget</b>	<b>Change</b>
Ending Fund Balance (Adjusted)	\$ 150,799,935	\$ 128,827,749	\$ (21,972,186)
<b>Components of Ending Fund Balance:</b>			
Reserve for Economic Uncertainties (2%)	\$ 22,300,000	\$ 22,300,000	\$ -
Stores and Revolving Fund	\$ 1,527,749	\$ 1,527,749	\$ -
Facilities Reserve	\$ -	\$ -	\$ -
Budget Stabilization Reserve	\$ 61,972,186	\$ 40,000,000	\$ (21,972,186)
Budget Stabilization Reserve (City/LWEA)	\$ 25,000,000	\$ 25,000,000	\$ -
Rainy Day Reserve	\$ 40,000,000	\$ 40,000,000	\$ -
Undesignated Fund Balance	\$ -	\$ 0	\$ 0

<sup>1</sup> Audited FY 2020-21 Ending Fund Balance

**Exhibit 3**  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Unrestricted General Fund Revenues with LCFF Detail (Excludes Restricted Resources)

FY 2022-23 Estimated Revenues (UGF)	(\$M)	% of Total
LCFF Revenue	\$571.3	87.10%
LCFF: Base Grant	\$447.9	68.29%
LCFF: Grade Span Adjustment	\$18.3	2.78%
LCFF: Supplemental Grant	\$54.4	8.29%
LCFF: Concentration Grant	\$10.1	1.54%
LCFF: Add-ons	\$40.5	6.18%
Federal Revenue	\$0.9	0.14%
Other State	\$29.3	4.47%
Other Local	\$54.4	8.29%
<b>TOTAL</b>	<b>\$655.9</b>	<b>100.00%</b>

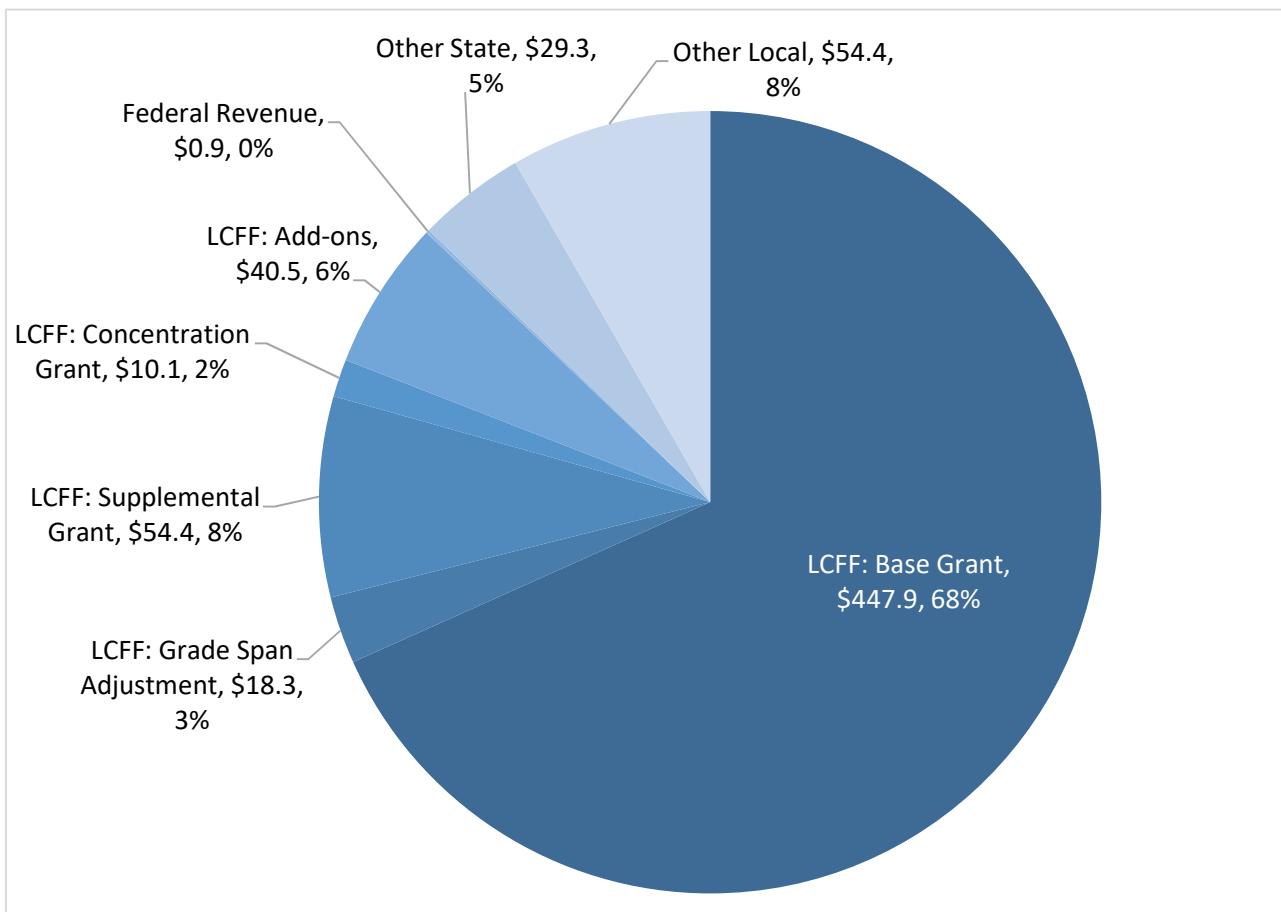


Exhibit 4  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Unrestricted General Fund Revenues Detail (Excludes Restricted Revenues)

	<b>FY 2021-22 Adopted Budget</b>	<b>FY 2021-22 Projected Budget (Est. Actuals)</b>	<b>FY 2022-23 Recommended Budget</b>	<b>Change (Est. Actuals to Recommended)</b>
<b>Revenue Sources</b>				
<b>District LCFF Revenue <sup>1</sup></b>	\$ 551,277,364	\$ 557,021,932	\$ 571,260,166	\$ 14,238,234
<b>Federal Revenue</b>	\$ 917,753	\$ 12,117,753	\$ 941,000	\$ (11,176,753)
<b>Other State Revenue</b>				
Lottery-Unrestricted	\$ 7,480,950	\$ 8,129,299	\$ 7,399,059	\$ (730,240)
Mandate Block Grant	\$ 2,091,036	\$ 2,091,036	\$ 2,041,477	\$ (49,559)
State Block Grant	\$ -	\$ -	\$ 19,871,526.00	\$ 19,871,526
Charter School Pass-Through, State Aid	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total, Other State</b>	<b>\$ 9,571,986</b>	<b>\$ 10,220,335</b>	<b>\$ 29,312,062</b>	<b>\$ 19,091,727</b>
<b>Other Local Revenue</b>				
Sales Tax	\$ 34,894,620	\$ 34,894,000	\$ 41,104,333	\$ 6,210,333
Leases and Rentals	\$ 11,850,000	\$ 11,054,534	\$ 11,330,897	\$ 276,363
Interest	\$ 572,792	\$ 572,792	\$ 713,374	\$ 140,582
Charter School Admin Fee	\$ 760,000	\$ 760,000	\$ 760,000	\$ -
All Other Local Revenue	\$ 440,000	\$ 120,440,000	\$ 481,827	\$ (119,958,173)
<b>Sub-Total, Local Revenue</b>	<b>\$ 48,517,412</b>	<b>\$ 167,721,326</b>	<b>\$ 54,390,431</b>	<b>\$ (113,330,895)</b>
<b>Total, Unrestricted General Fund Revenues</b>	<b>\$ 610,284,515</b>	<b>\$ 747,081,346</b>	<b>\$ 655,903,659</b>	<b>\$ (91,177,687)</b>

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

**Exhibit 5**  
**San Francisco Unified School District**  
**FY 2022-23 Recommended Budget**  
**Unrestricted General Fund Expenditures by Function/Activity (Excludes Restricted Expenditures)**

FY 2022-23 Budgeted Expenditures (UGF)	2022-23 Recommended Budget	% of Total
<b>Direct Services</b>	<b>\$ 463,765,975</b>	<b>68%</b>
General Education Instruction	\$ 296,885,224	44%
Support to Special Education	\$ 133,800,000	20%
Guidance and Counseling	\$ 13,461,208	2%
Attendance and Social Work	\$ 10,857,202	2%
Health/Nursing	\$ 3,133,616	0%
Other Pupil Services	\$ 5,628,725	1%
<b>Indirect Services</b>	<b>\$ 63,542,743</b>	<b>9%</b>
Instructional Supervision and Administration	\$ 15,237,145	2%
Instructional Library, Media, and Technology	\$ 626,496	0%
School Administration	\$ 47,679,102	7%
<b>Operations</b>	<b>\$ 131,943,457</b>	<b>19%</b>
Pupil Transportation	\$ 28,849,337	4%
Food Services	\$ 320,868	0%
Centralized Data Processing	\$ 19,317,122	3%
Plant Services (Maintenance, Operations, Security, Facilities)	\$ 83,456,130	12%
<b>Administration</b>	<b>\$ 18,623,671</b>	<b>3%</b>
Pupil Testing Services	\$ 3,172,308	0%
Board and Superintendent	\$ 10,385,651	2%
Business Services	\$ 6,137,446	1%
Personnel and Human Resources	\$ 6,738,930	1%
Other Administration	\$ 6,038,511	1%
Transfer of Indirect Costs	\$ (13,849,174)	-2%
<b>Total Unrestricted General Fund Expenditures</b>	<b>\$ 677,875,846</b>	<b>100%</b>

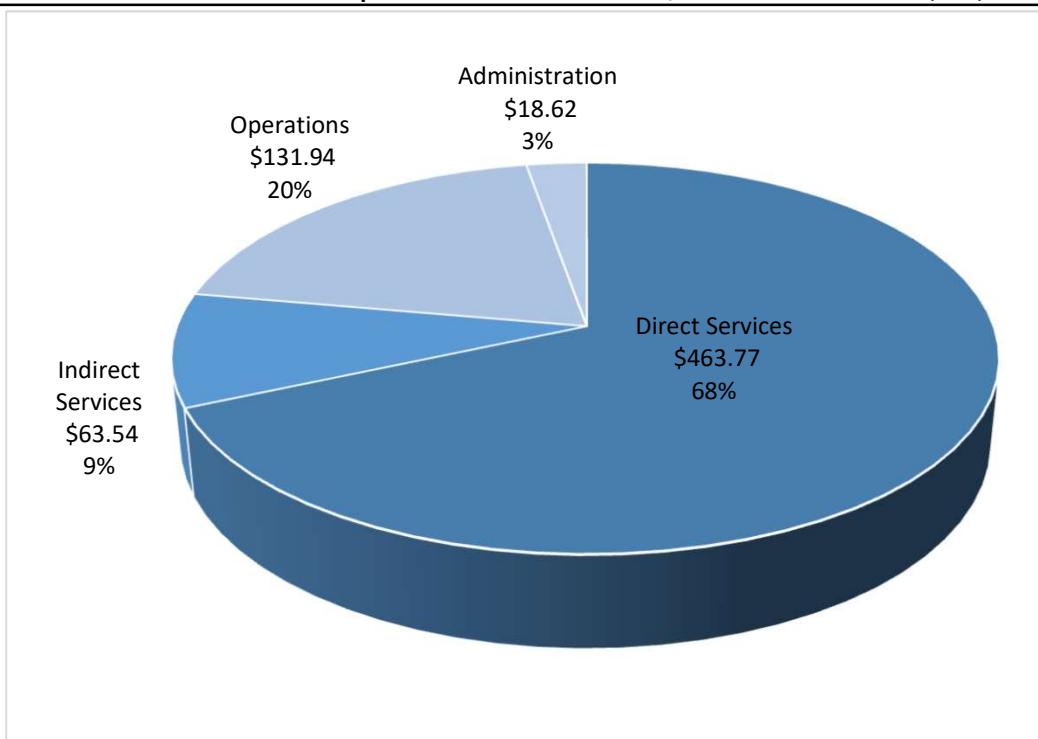


Exhibit 6  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)

Division	Department	2021-22 Adopted Budget	2021-22 Adopted FTE	2022-23 Recommended Budget	2022-23 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
Administrative Services	010-SUPERINTENDENT'S OFFICE	\$ 1,362,068	5.6	\$ 1,487,203	6.5	\$ 125,135	9.2%	0.9
	011-OFFICE OF INSTRUCTION, INNOVATION & SOCIAL JUSTICE	\$ 438,932	1.5	\$ 432,229	1.5	\$ (6,703)	-1.5%	0.0
	012-POLICY & PLANNING DIVISION	\$ 1,291,843	4.4	\$ 1,043,290	3.0	\$ (248,553)	-19.2%	-1.4
	013-STRATEGY & FUND DEVELOPMENT	\$ 721,955	3.0	\$ 683,005	3.0	\$ (38,950)	-5.4%	0.0
	021-COMMUNICATIONS	\$ 1,103,203	5.6	\$ 1,023,584	5.1	\$ (79,619)	-7.2%	-0.5
	030-BOARD OF EDUCATION	\$ 666,918	3.0	\$ 895,301	3.0	\$ 228,383	34.2%	0.0
	200-CFO-CHIEF FINANCIAL OFFICER	\$ 1,090,874	3.0	\$ 1,873,674	3.0	\$ 782,800	71.8%	0.0
	201-BUDGET SERVICES	\$ 1,653,392	9.3	\$ 1,468,059	8.5	\$ (185,333)	-11.2%	-0.8
	210-FISCAL SERVICES	\$ 3,000,998	18.3	\$ 2,783,174	17.5	\$ (217,824)	-7.3%	-0.8
	232-HR:OPERATIONS & ANALYTICS	\$ 6,622,239	40.7	\$ 6,512,099	42.0	\$ (110,140)	-1.7%	1.2
	233-LABOR RELATIONS	\$ 1,228,219	5.1	\$ 1,189,618	6.0	\$ (38,601)	-3.1%	0.9
	250-LEGAL OFFICE	\$ 3,600,593	13.4	\$ -	0.0	\$ (3,600,593)	-100.0%	-13.4
Administrative Services Total		\$ 22,781,234	112.8	\$ 19,391,235	99.0	\$ (3,389,999)	-14.9%	-13.9
Instructional Support for School	015-SFCSD CENTRAL OFFICE	\$ 473,480	2.2	\$ -	0.0	\$ (473,480)	-100.0%	-2.2
	023-AFRICAN AMERICAN ACHIEVEMENT	\$ 388,884	1.0	\$ -	0.0	\$ (388,884)	-100.0%	-1.0
	035-STUDENT ADVISORY COUNCIL	\$ 92,698	0.4	\$ -	0.0	\$ (92,698)	-100.0%	-0.4
	052-STATE & FEDERAL PROGRAMS	\$ 275,403	0.7	\$ 277,022	0.7	\$ 1,619	0.6%	0.0
	054-MULTILINGUAL PATHWAYS	\$ 1,192,655	7.7	\$ 1,086,531	6.6	\$ (106,124)	-8.9%	-1.1
	055-C&I: HUMANITIES	\$ -	0.0	\$ -	0.0	\$ -	0.0	0.0
	061-C&I:CURRICULUM & INSTRUCT. DIV	\$ 597,059	2.2	\$ 662,883	3.2	\$ 65,824	11.0%	1.0
	062-OFFICE OF EQUITY ASSURANCE	\$ 245,316	0.9	\$ 235,050	0.9	\$ (10,266)	-4.2%	0.0
	110-C&I:ACCESS & EQUITY	\$ 279,649	0.0	\$ 330,262	0.5	\$ 50,613	18.1%	0.5
	130-OFFICE OF LEAD	\$ 735,126	3.7	\$ 693,476	4.0	\$ (41,650)	-5.7%	0.3
	131-LEAD COHORT 1	\$ 513,213	2.0	\$ 503,007	2.0	\$ (10,206)	-2.0%	0.0
	132-LEAD COHORT 2	\$ 526,102	2.0	\$ 469,908	2.0	\$ (56,194)	-10.7%	0.0
	133-LEAD COHORT 3	\$ 467,365	2.0	\$ 468,621	2.0	\$ 1,256	0.3%	0.0
	134-LEAD COHORT 4	\$ 280,771	1.0	\$ 278,604	1.0	\$ (2,167)	-0.8%	0.0
	136-LEAD COHORT 5	\$ 647,150	3.0	\$ 495,487	2.0	\$ (151,663)	-23.4%	-1.0
	137-LEAD MIDDLE SCHOOLS SUPPORT	\$ 635,807	2.8	\$ 504,903	2.0	\$ (130,904)	-20.6%	-0.8
	138-LEAD HIGH SCHOOLS SUPPORT	\$ 1,070,656	3.5	\$ 1,406,126	4.5	\$ 335,470	31.3%	1.0
	150-PUPIL SERVICES	\$ 3,044,343	16.6	\$ 2,700,352	19.6	\$ (343,991)	-11.3%	3.0
	171-EDUCATIONAL PLACEMENT OFFICE	\$ 2,055,826	11.8	\$ 3,306,042	23.5	\$ 1,250,216	60.8%	11.7
	176-ACHIEVEMENT ASSESSMENTS OFFICE	\$ 3,182,746	13.0	\$ 3,160,955	12.3	\$ (21,791)	-0.7%	-0.7
	178-BALANCED ASSESSMENTS-CMMN CORE	\$ 1,528,661	3.4	\$ 1,325,820	2.0	\$ (202,841)	-13.3%	-1.4
	179-TRANSLATION & INTERPRETATION U	\$ 4,400,505	16.0	\$ 4,956,844	15.1	\$ 556,339	12.6%	-0.9
	190-C&I:STEM	\$ 3,664,203	27.2	\$ 346,650	1.0	\$ (3,317,553)	-90.5%	-26.2
	191-INSTRUCTIONAL REFORM NETWORK	\$ 15,123	0.0	\$ 223,118	1.0	\$ 207,995	1375.4%	1.0
	192-C&I:OFF OF PROF LRNG & LDRSHP	\$ 2,545,650	15.7	\$ -	0.0	\$ (2,545,650)	-100.0%	-15.7
	193-MULTI-TIERED SCHOOL SUPPORTS	\$ -	0.0	\$ 2,276,380	25.2	\$ 2,276,380		25.2
	195-C & I: ETHNIC STUDIES PRGM	\$ 1,009,699	6.4	\$ 859,964	4.2	\$ (149,735)	-14.8%	-2.2
	202-STUDENT ATTENDANCE ACCOUNTING	\$ 247,995	1.5	\$ 249,085	1.5	\$ 1,090	0.4%	0.0
	270-EVALUATION & ACCOUNTABILITY	\$ 5,150	0.0	\$ 826,915	4.3	\$ 821,765	15956.6%	4.3
Instructional Support for School Total		\$ 30,121,236	146.6	\$ 27,644,003	141.1	\$ (2,477,232)	-8.2%	-5.6
Other School-Based Instruction	101-ATHLETIC OFFICE	\$ 397,896	2.7	\$ -	0.0	\$ (397,896)	-100.0%	-2.7
	105-JROTC	\$ 833,422	5.4	\$ 479,581	2.7	\$ (353,841)	-42.5%	-2.7

Exhibit 6  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)

Division	Department	2021-22 Adopted Budget	2021-22 Adopted FTE	2022-23 Recommended Budget	2022-23 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
	151-C&I:COLLEGE & CAREER READINESS	\$ 867,853	0.4	\$ 183,339	0.0	\$ (684,514)	-78.9%	-0.4
	152-SCHOOL HEALTH PROGRAMS	\$ 6,645,302	26.9	\$ 5,172,403	22.1	\$ (1,472,899)	-22.2%	-4.8
	153-FAMILY ENGAGEMENT & COMMUNITY PARTNERSHIPS	\$ 833,502	3.5	\$ 1,500,106	2.8	\$ 666,604	80.0%	-0.8
	154-COUNSELING & POST SECONDARY SUPPORT	\$ 2,476,032	20.0	\$ 2,314,856	8.8	\$ (161,176)	-6.5%	-11.2
	155-SFCSD:SECTION 504 SERVICES	\$ 642,020	4.9	\$ 470,115	3.4	\$ (171,905)	-26.8%	-1.5
	174-C&I:HUMANITIES/TEXTBOOKS	\$ 1,606,672	10.2	\$ 1,533,772	7.3	\$ (72,900)	-4.5%	-2.9
	196-Secondary School Redesign Init	\$ 229,861	2.1	\$ -	0.0	\$ (229,861)	-100.0%	-2.1
	236-SUBS,LEAVES & RETIREE BENEFITS	\$ 19,285,241	18.0	\$ 22,000,390	37.5	\$ 2,715,149	14.1%	19.5
	400-SUMMER SCHOOL	\$ 641,215	3.3	\$ 275,998	0.5	\$ (365,217)	-57.0%	-2.8
Other School-Based Instruction Total		\$ 34,459,016	97.3	\$ 33,930,561	85.1	\$ (528,455)	-1.5%	-12.3
Operational Support	172-STUDENT TRANSPORTATION	\$ 1,502,869	8.0	\$ 28,995,413	7.0	\$ 27,492,544	1829.3%	-1.0
	212-PAYROLL OPERATIONS	\$ 2,520,525	17.5	\$ 0	2.0	\$ (2,520,525)	-100.0%	-15.5
	213-PURCHASING DEPARTMENT	\$ 1,234,778	4.0	\$ 1,223,179	4.0	\$ (11,599)	-0.9%	0.0
	217-CONTRACT COMPLIANCE OFFICE	\$ 334,405	2.0	\$ 663,193	4.0	\$ 328,788	98.3%	2.0
	220-DEPARTMENT OF TECHNOLOGY	\$ 19,211,459	47.8	\$ 12,803,471	48.2	\$ (6,407,988)	-33.4%	0.4
	222-BUSINESS SYSTEM SUPPORT PROJ	\$ 4,101,120	7.2	\$ 325,063	0.0	\$ (3,776,057)	-92.1%	-7.2
	238-PERSN LEAVES FOR UNION BUSINES	\$ 399,356	1.0	\$ 347,072	4.0	\$ (52,284)	-13.1%	3.0
	260-DOCUMENT PUBLISHING & DISTRIBU	\$ 837,334	5.0	\$ 829,229	5.0	\$ (8,105)	-1.0%	0.0
	300-FACILITIES EXECUTIVE OFFICE	\$ 654,861	3.0	\$ 608,542	2.9	\$ (46,319)	-7.1%	-0.2
	320-REAL ESTATE OFFICE	\$ 553,878	4.0	\$ 540,883	4.0	\$ (12,995)	-2.3%	0.0
	321-Rents and Leasing Expenditure	\$ -	0.0	\$ -	0.0	\$ -	-	0.0
	322-REAL ESTATE PERMITS	\$ 330,030	0.0	\$ 323,073	0.0	\$ (6,957)	-2.1%	0.0
	340-BUILDINGS/GROUNDS DEPARTMENT	\$ 176,348	0.0	\$ 687,228	0.1	\$ 510,880	289.7%	0.1
	341-CUSTODIAL SERVICES	\$ 33,483,994	283.0	\$ 32,606,376	268.8	\$ (877,618)	-2.6%	-14.2
	345-Facilities ADA	\$ 239,882	1.0	\$ 233,347	1.0	\$ (6,535)	-2.7%	0.0
	360-UTILITIES	\$ 8,503,703	0.0	\$ 8,758,814	0.0	\$ 255,111	3.0%	0.0
	371-SECURITY AIDES-T10*	\$ 273,744	0.0	\$ 246,277	1.1	\$ (27,467)	-10.0%	1.1
Operational Support Total		\$ 74,358,285	383.5	\$ 89,191,161	352.0	\$ 14,832,875	19.9%	-31.5
Total Centrally Budgeted Functions		\$ 161,719,771	740.2	\$ 170,156,960	677.2	\$ 8,437,189	5.2%	-63.3
School-Based Funding (including Weighted Student Formula)**		\$ 354,787,295		\$ 341,311,288		\$ (13,476,007)	-3.8%	
Allocation to Transitional Kindergarten Program		\$ 3,352,118		\$ 6,886,249		\$ 3,534,131	105.4%	
T-10 Security Guard Allocations		\$ -		\$ 9,085,089		\$ 9,085,089		
Other Expenditures, Savings and Offsets								
Salary savings from vacancies and attrit Certificated Salaries (2%)		\$ (5,059,681)		\$ (4,495,553)		\$ 564,128	-11%	
Classified Salaries (2%)		\$ (3,468,362)		\$ (1,556,168)		\$ 1,912,194	-55%	
Fringe Benefits		\$ -		\$ (2,420,688)		\$ (2,420,688)		
Benefits Costs Reductions, STRS		\$ -		\$ -		\$ -		
Adjustment to Districtwide Salary Projections		\$ -		\$ (2,215,297)		\$ (2,215,297)		
Total, Other Expenditures, Savings and Offsets		\$ (8,528,043)		\$ (10,687,706)		\$ (2,159,663)	25%	

**Exhibit 6**  
**San Francisco Unified School District**  
**FY 2022-23 Recommended Budget**  
**Unrestricted General Fund Expenditures (Excludes Restricted Expenditures)**

Division	Department	2021-22 Adopted Budget	2021-22 Adopted FTE	2022-23 Recommended Budget	2022-23 Recommended FTE	Change in Budget (\$)	Change in Budget (%)	Change in FTE
<b>Expenditure Offsets - Reallocation of QTEA Revenues</b>								
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%	
<b>Total Offsets, Reallocation of QTEA Revenues</b>		<b>\$ (11,327,923)</b>		<b>\$ (11,327,923)</b>		<b>\$ -</b>	<b>0%</b>	
<b>Additional Priority Investments</b>								
Stipends, Staffing Stabilization (partially offset by suspension of AP Prep and reduced sabbaticals)		\$ -		\$ 12,850,989		\$ 12,850,989		
Sabbaticals		\$ -		\$ (2,967,000)				
Staffing Stabilization Cost Transfer to LWEA		\$ -		\$ (2,600,000)		\$ (2,600,000)		
Stipends, Advanced Placement		\$ -		\$ 520,537		\$ 520,537		
Labor Agreement, EMPowerSF DNP		\$ -		\$ 9,600,000		\$ 9,600,000		
EMPowerSF Project Stabilization		\$ -		\$ 4,000,000		\$ 4,000,000		
Ongoing Health and Safety		\$ -		\$ 2,000,000		\$ 2,000,000		
Expenditure Offsets, Restricted General Fund (e.g., PEEF OGU, Expanded Learning Opportunities Program)		\$ -		\$ (3,451,027)		\$ (3,451,027)		
Expenditure Offsets, ESSER III		\$ (118,571,221)		\$ -		\$ 118,571,221	-100%	
<b>Total, Additional Priority Investments</b>		<b>\$ (118,571,221)</b>		<b>\$ 19,953,499</b>		<b>\$ 138,524,720</b>	<b>-117%</b>	
<b>Other Outgo-Transfers of Indirect Costs</b>								
From Adult Education Fund		\$ -		\$ (17,877)		\$ (17,877)		
From Child Development Fund		\$ (1,301,199)		\$ (1,431,527)		\$ (130,328)	10%	
From Cafeteria Fund		\$ (1,173,846)		\$ (1,173,846)		\$ -	0%	
From Restricted General Fund		\$ (6,497,098)		\$ (11,225,924)		\$ (4,728,826)	73%	
<b>Total, Transfers of Indirect Costs</b>		<b>\$ (8,972,143)</b>		<b>\$ (13,849,174)</b>		<b>\$ (4,877,031)</b>	<b>54%</b>	
<b>Total Expenditures</b>		<b>\$ 429,269,859</b>		<b>\$ 511,528,281</b>		<b>\$ 82,258,422</b>	<b>19%</b>	
<b>Other Financing (Sources) / Uses</b>								
<b>Interfund Transfers (In) / Out</b>								
To Child Development Fund		\$ 1,414,392		\$ -		\$ (1,414,392)	-100%	
To Student Nutrition Fund		\$ -		\$ -		\$ -		
To Debt Service Fund		\$ 3,331,204		\$ -		\$ (3,331,204)	-100%	
<b>Total, Interfund Transfers (In)/Out</b>		<b>\$ 4,745,596</b>		<b>\$ -</b>		<b>\$ (4,745,596)</b>	<b>-100%</b>	
<b>Contributions To / (From)</b>								
To Ongoing & Major Maintenance (3%)		\$ 31,749,946		\$ 31,690,100		\$ (59,846)	0%	
To Special Education - District Programs		\$ 124,000,825		\$ 133,800,000		\$ 9,799,175	8%	
To County Office of Education		\$ -		\$ 857,464		\$ 857,464		
<b>Total, Contributions To/(From)</b>		<b>\$ 155,750,771</b>		<b>\$ 166,347,564</b>		<b>\$ 10,596,793</b>	<b>7%</b>	
<b>Total, Other Financing (Sources) / Uses</b>		<b>\$ 160,496,367</b>		<b>\$ 166,347,564</b>		<b>\$ 5,851,197</b>	<b>4%</b>	
<b>Total Expenditures &amp; Other Financing (Sources) / Uses</b>		<b>\$ 589,766,226</b>		<b>\$ 677,875,845</b>		<b>\$ 88,109,619</b>	<b>15%</b>	

Exhibit 7  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Restricted General Fund Program Expenditures (Excludes Unrestricted Programs)

Resource	1000 CERTIFIED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	TOTAL
<b>Federal Funded Restricted Programs</b>								
30100-NCLB-TITLE IA BASIC	\$ 556,054	\$ 391,560	\$ 391,428	\$ 223,100	\$ 25,461	\$ -	\$ 482,219	\$ 2,069,823
30103-NCLB-TITLE IA-SUPPORT ACTIVITI	\$ 500	\$ 305,788	\$ 134,887	\$ 18,945	\$ 486,055	\$ -	\$ -	\$ 946,175
30104-NCLB-TITLE IA-PROFESSIONAL DEV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30600-NCLB-TITLE I, MIGRANT ED REGUL	\$ 20,000	\$ 96,094	\$ 36,844	\$ 3,208	\$ 16,300	\$ -	\$ 6,245	\$ 178,692
30610-NCLB:Title I,MIGRANT ED SUMMER	\$ 20,000	\$ 20,417	\$ 12,761	\$ 2,519	\$ 5,000	\$ -	\$ 2,201	\$ 62,898
31100-IASA:TITLE I EVEN START MIGRAN	\$ 500	\$ -	\$ 155	\$ 1,799	\$ 6,449	\$ -	\$ 323	\$ 9,226
31500-IASA: Schoolwide Prgrams (SWP)	\$ 2,848,756	\$ 1,980,097	\$ 1,899,369	\$ 274,127	\$ 223,471	\$ -	\$ -	\$ 7,225,819
31823-ESSA CSI	\$ 411,172	\$ 23,539	\$ 179,959	\$ 25,571	\$ 68,571	\$ -	\$ -	\$ 708,811
31900-EMERGENCY CONNECTIVITY REIMB	\$ -	\$ -	\$ -	\$ 6,775,033	\$ -	\$ -	\$ -	\$ 6,775,033
32120-CRRSA ACT: ESSER II	\$ -	\$ 54,911	\$ 18,810	\$ -	\$ -	\$ -	\$ -	\$ 73,721
32140-ARP ACT: ESSER III LEARN REC	\$ 3,011,563	\$ 337,829	\$ 1,416,362	\$ -	\$ 10,091	\$ -	\$ -	\$ 4,775,845
32141-ARP ACT: ESSER III LEARN REC PITCH	\$ -	\$ 33,251	\$ 13,935	\$ -	\$ -	\$ -	\$ -	\$ 47,185
33050-IDEA/ARP 619 Local Assistance	\$ 176,264	\$ 469,672	\$ 242,187	\$ -	\$ 1,463,035	\$ -	\$ 101,335	\$ 2,452,493
33080-IDEA/ARP 619 Federal Preschool Grant	\$ 138,992	\$ -	\$ 62,504	\$ -	\$ -	\$ -	\$ 8,682	\$ 210,177
33100-SPED - IDEA BASIC LOCAL AID	\$ -	\$ 7,687,914	\$ 2,802,024	\$ 2,385	\$ -	\$ -	\$ 452,219	\$ 10,944,542
33110-SPED - LOCAL ASST IDEA PRVT SCHOOL	\$ 80,147	\$ -	\$ 32,335	\$ 500	\$ 135,821	\$ -	\$ 10,723	\$ 259,525
33120-SPED - IDEA LOCAL ASSIST EIS	\$ 495,001	\$ 414,479	\$ 374,615	\$ -	\$ 611,397	\$ -	\$ 81,696	\$ 1,977,188
33150-SPED - IDEA PRESCHOOL GRANTS	\$ 150,692	\$ 42,132	\$ 76,401	\$ -	\$ -	\$ -	\$ 11,580	\$ 280,805
33180-SPED - IDEA PRESCHOOL GRANTS EIS	\$ -	\$ -	\$ -	\$ -	\$ 47,501	\$ -	\$ 2,047	\$ 49,548
33270-SPED - IDEA MENTAL HEALTH PT B	\$ -	\$ -	\$ -	\$ -	\$ 604,483	\$ -	\$ -	\$ 604,483
33850-SPED - IDEA EARLY INTERVENTION	\$ 76,792	\$ 33,523	\$ 45,036	\$ 1,482	\$ -	\$ -	\$ 6,720	\$ 163,552
33950-SPED - ALTERNATIVE DISPUTE	\$ -	\$ -	\$ -	\$ 16,265	\$ 777	\$ -	\$ 735	\$ 17,777
34100-SpEd - DEPT OF REHAB TPP	\$ -	\$ 63,935	\$ 20,725	\$ 444	\$ -	\$ -	\$ 3,711	\$ 88,816
40350-NCLB Title II-Part A-Public	\$ 530,887	\$ -	\$ 211,530	\$ 35,816	\$ 4,000	\$ -	\$ 57,272	\$ 839,505
40351-NCLB:Title IIA-MATH & SCIENCE	\$ 135,488	\$ -	\$ 42,110	\$ -	\$ -	\$ -	\$ -	\$ 177,598
40352-NCLB:TITLE IIA - HUMANITIES	\$ 387,561	\$ -	\$ 145,204	\$ -	\$ 121,898	\$ -	\$ -	\$ 654,662
41231-21ST CENTURY CCLC STEAM GRANT	\$ -	\$ 43,467	\$ 19,326	\$ -	\$ 7,539	\$ -	\$ 3,168	\$ 73,500
41244-21ST CENTURY CLCP	\$ 33,680	\$ 46,293	\$ 29,927	\$ 30,000	\$ 1,293,089	\$ -	\$ 18,012	\$ 1,451,000
41245-21ST CENTURY CLCP-BASE	\$ -	\$ -	\$ -	\$ 40,000	\$ 580,443	\$ -	\$ 14,057	\$ 634,500
41246-21ST CENTURY CLCP-SUPPLEMENTAL	\$ -	\$ -	\$ -	\$ 13,000	\$ 463,728	\$ -	\$ 16,287	\$ 493,015
41249-21ST CENTURY CLCP-DIRECT ACCES	\$ -	\$ -	\$ -	\$ -	\$ 47,845	\$ -	\$ 2,155	\$ 50,000
41270-ESSA: TITLE IV	\$ -	\$ -	\$ -	\$ 25,589	\$ 667,727	\$ -	\$ 36,338	\$ 729,654
42030-TITLE III-LEP-Limtd Engl Prof	\$ 1,156,290	\$ 18,000	\$ 443,881	\$ 34,561	\$ 140,000	\$ -	\$ 77,267	\$ 1,870,000
53100-CHILD NUTRITION: SCH PRGRM	\$ -	\$ 282,000	\$ 99,687	\$ -	\$ -	\$ -	\$ -	\$ 381,687
53200-CHILD NUTRTION: CHILD CARE	\$ -	\$ 29,000	\$ 10,252	\$ -	\$ -	\$ -	\$ -	\$ 39,252
58118-EDUCATION INNOVATION &RESEARCH	\$ 346,940	\$ 35,377	\$ 136,175	\$ 159,172	\$ 202,486	\$ -	\$ 37,934	\$ 918,084
58162-SFCSD:CDC-SCHL BASED SURVEILLN	\$ -	\$ -	\$ -	\$ 13,521	\$ 44,000	\$ -	\$ 2,479	\$ 60,000
58163-SFCSD:CDC SURV-HIV/STD PREVNTN	\$ 157,122	\$ -	\$ 63,683	\$ 141	\$ 114,592	\$ -	\$ 14,462	\$ 350,000
<b>Federal Funded Restricted Programs Total</b>	<b>\$ 10,734,399</b>	<b>\$ 12,409,279</b>	<b>\$ 8,962,111</b>	<b>\$ 7,697,178</b>	<b>\$ 7,391,759</b>	<b>\$ -</b>	<b>\$ 1,449,866</b>	<b>\$ 48,644,592</b>

Exhibit 7  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Restricted General Fund Program Expenditures (Excludes Unrestricted Programs)

Resource	1000 CERTIFIED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	6000 CAPITAL OUTLAY	7000 OTHER OUTGO & INDIRECT	TOTAL
<b>State Funded Restricted Programs</b>								
26000-SB 129: EXP LEARNING OPP PRGM	\$ 31,833	\$ 1,893,446	\$ 536,400	\$ 1,374,108	\$ 1,755,831	\$ -	\$ -	\$ 5,591,618
60100-ASES PROGRAM-BASE	\$ 101,801	\$ 612,587	\$ 301,806	\$ 222,000	\$ 11,459,849	\$ -	\$ 158,591	\$ 12,856,634
60101-ASES PROGRAM-SUPPLEMENTAL	\$ -	\$ -	\$ -	\$ -	\$ 236,937	\$ -	\$ 7,039	\$ 243,976
60102-AFTER SCHOOL MIDDLE	\$ 13,000	\$ 10,000	\$ 5,888	\$ 81,002	\$ 619,399	\$ -	\$ -	\$ 729,289
60103-ASES STEAM HUBS EXPANSION GRANT	\$ -	\$ 22,185	\$ 6,575	\$ -	\$ 1,382	\$ -	\$ 1,358	\$ 31,500
62660-EDUCATOR EFFECTIVENESS BG	\$ 2,493,500	\$ 837,458	\$ 1,243,872	\$ 32,930	\$ 406,961	\$ -	\$ 51,649	\$ 5,066,370
63000-Lottery: Instructional Materi	\$ -	\$ -	\$ -	\$ 2,774,456	\$ 176,543	\$ -	\$ -	\$ 2,951,000
63850-CA PARTNERSHIP CHLD DEV'L & EDU	\$ 15,332	\$ -	\$ 6,745	\$ -	\$ -	\$ -	\$ -	\$ 22,077
63870-CTE INCENTIVE GRANT	\$ 935,853	\$ 102,825	\$ 423,055	\$ 301,599	\$ 231,000	\$ -	\$ 85,956	\$ 2,080,287
63880-K12 Strong Workforce Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63881-K12 SWP: School-Centered	\$ 279,357	\$ 213,861	\$ 205,889	\$ 82,471	\$ -	\$ -	\$ 33,686	\$ 815,264
63882-K12 SWP: K12 Coordinator	\$ 91,937	\$ -	\$ 36,494	\$ -	\$ 1,568	\$ -	\$ 1	\$ 130,000
63883-K12 SWP: Health	\$ 319,901	\$ 161,209	\$ 205,913	\$ 89,425	\$ 69,042	\$ -	\$ 36,441	\$ 881,931
63884-K12 SWP: CNIT	\$ 305,428	\$ 154,828	\$ 191,734	\$ 102,786	\$ 26,801	\$ -	\$ 33,686	\$ 815,264
63885-K12 SWP PRE-EDUCATOR	\$ 47,768	\$ 52,895	\$ 44,435	\$ 120,787	\$ 310,000	\$ -	\$ 24,821	\$ 600,706
63886-K12 SWP PRE-HEALTH	\$ 42,999	\$ 174,475	\$ 99,791	\$ 61,922	\$ 17,500	\$ -	\$ 17,097	\$ 413,785
63887-K12 SWP CTE	\$ -	\$ 158,877	\$ 71,839	\$ 102,148	\$ 226,800	\$ -	\$ 24,122	\$ 583,786
63888-K12 SWP: R4 TECH JOBS	\$ 207,254	\$ 19,500	\$ 90,517	\$ 72,040	\$ 70,855	\$ -	\$ 19,833	\$ 480,000
65000-SPED - SPECIAL EDUCATION	\$ 59,606,453	\$ 37,538,656	\$ 41,037,915	\$ 1,056,391	\$ 32,278,410	\$ -	\$ 5,916,624	\$ 177,434,448
65001-SPED - WSF SCHOOL SITE ALLOCATION	\$ 82,089	\$ 13,541	\$ 31,008	\$ 514,706	\$ 3,402	\$ -	\$ -	\$ 644,746
65002-SPED - EXTENDED SCHOOL YEAR	\$ 1,823,554	\$ 28,857	\$ 577,092	\$ 30,000	\$ -	\$ -	\$ 147,033	\$ 2,606,536
65100-SPED - EARLY ED INDIV NEED	\$ 289,792	\$ 84,522	\$ 157,566	\$ -	\$ 10,827	\$ -	\$ 23,391	\$ 566,098
65200-SPED - Workability	\$ -	\$ 312,031	\$ 54,185	\$ -	\$ -	\$ -	\$ 15,780	\$ 381,995
65370-SpEd - LEARNING RECOVERY	\$ 771,666	\$ 767,353	\$ 472,150	\$ 550,054	\$ 1,338,800	\$ -	\$ 168,091	\$ 4,068,114
65460-SpEd - MENTAL HLTH SERVICES	\$ 433,860	\$ 92,710	\$ 210,139	\$ -	\$ 2,678,744	\$ -	\$ 56,683	\$ 3,472,136
66900-TUPE PROGRAM-GR 6-12, COHORT E	\$ 133,492	\$ 114,907	\$ 104,681	\$ 2,783	\$ 126,892	\$ -	\$ 20,823	\$ 503,578
72200-CA Partnership Comm Art Acad	\$ 20,351	\$ -	\$ 8,305	\$ -	\$ -	\$ -	\$ -	\$ 28,656
74122-A-G SUCCESS GRANT	\$ 834,043	\$ 108,000	\$ 303,991	\$ 174,962	\$ -	\$ -	\$ 64,004	\$ 1,485,000
74130-A-G LEARNING LOSS MITIGATION	\$ 128,012	\$ 10,000	\$ 43,321	\$ -	\$ -	\$ -	\$ 8,167	\$ 189,500
74250-AB 86: EXP LEARNING OPP GENERAL	\$ 1,203,847	\$ 434,524	\$ 462,059	\$ 18,000	\$ 530,000	\$ -	\$ 18,079	\$ 2,666,508
74260-AB 86: EXP LEARNING OPP PARAS	\$ -	\$ 2,406,917	\$ 658,154	\$ -	\$ -	\$ -	\$ -	\$ 3,065,071
78102-EARLY LITERACY SUPT BLOCK GRT	\$ 262,548	\$ 148,133	\$ 169,600	\$ 552	\$ 18,500	\$ -	\$ 1,356	\$ 600,690
78104-SB828 STEM PD	\$ 108,315	\$ -	\$ 44,653	\$ -	\$ -	\$ -	\$ 6,593	\$ 159,561
78122-CDE:CCSF CITY CHOICE PROGRAM	\$ 10,000	\$ -	\$ 3,108	\$ 24,258	\$ 30,000	\$ -	\$ 2,903	\$ 70,269
78202-CALNEW PROJECT	\$ 129,118	\$ 3,284	\$ 54,597	\$ 19,160	\$ 108,806	\$ -	\$ 13,459	\$ 328,423
<b>State Funded Restricted Programs Total</b>	<b>\$ 70,691,269</b>	<b>\$ 44,584,134</b>	<b>\$ 47,327,076</b>	<b>\$ 6,434,432</b>	<b>\$ 50,979,019</b>	<b>\$ -</b>	<b>\$ 6,957,264</b>	<b>\$ 232,564,813</b>

Exhibit 7  
 San Francisco Unified School District  
 FY 2022-23 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
<b>Locally Funded Restricted Programs / Grants</b>								
81500-Ongoing & Major Maintenance Ac	\$ - \$ 17,203,512	\$ 7,997,020	\$ 2,424,069	\$ 2,752,676	\$ 3,000	\$ 1,309,823	\$ 31,690,100	
90101-MEDI-CAL Billing Option	\$ 114,672	\$ 219,773	\$ 144,584	\$ 550	\$ 345,004	\$ -	\$ -	\$ 824,583
90102-MEDI-CAL Revenue	\$ -	\$ 37,070	\$ 18,054	\$ 9,667	\$ 1,267,980	\$ -	\$ -	\$ 1,332,771
90209-DCYF:MAYORS CROSSING GUARD PRG	\$ -	\$ 122,140	\$ 78,445	\$ -	\$ -	\$ -	\$ -	\$ 200,586
90212-MAYOR FUNDED PROGRAMS	\$ -	\$ 140,367	\$ 45,740	\$ -	\$ -	\$ -	\$ -	\$ 186,107
90214-HEARTS-Extended	\$ 91,965	\$ -	\$ 36,008	\$ 1,243	\$ 93,671	\$ -	\$ 9,606	\$ 232,494
90230-QTEA:QLTY TCHR EDUC ACT 08	\$ 21,682,887	\$ 422,346	\$ 3,906,172	\$ -	\$ 10,000	\$ -	\$ 1,027,460	\$ 27,048,865
90231-QTEA:ADDITIONL TCHR SUPPORT	\$ 414,870	\$ -	\$ 168,542	\$ 99,114	\$ 14,635	\$ -	\$ -	\$ 697,160
90232-QTEA:MASTER TEACHERS	\$ 690,925	\$ 35,014	\$ 271,667	\$ 9,375	\$ 61,847	\$ -	\$ -	\$ 1,068,828
90233-QTEA:STPNDS-HARD TO STAFF SC	\$ 1,644,565	\$ -	\$ 511,131	\$ -	\$ -	\$ -	\$ -	\$ 2,155,696
90234-QTEA:INNOV,RESEARCH & DVLPMT	\$ 568,108	\$ 356,585	\$ 361,031	\$ 69,727	\$ 389,864	\$ -	\$ -	\$ 1,745,315
90235-QTEA:STPNDS-HARD TO FILL SBJ	\$ 1,186,299	\$ -	\$ 368,702	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000
90237-QTEA:EQUITY ADJUSTMENTS	\$ 764,287	\$ 2,100	\$ 238,283	\$ -	\$ -	\$ -	\$ 410,977	\$ 1,415,646
90238-QTEA:ADDITIONAL TEACHER PD	\$ 429,815	\$ 51,900	\$ 142,676	\$ 2,400	\$ 13,503	\$ -	\$ -	\$ 640,294
90239-QTEA:TECHNOLOGY UPGRADES	\$ 185,503	\$ 3,788,822	\$ 1,734,594	\$ 52,494	\$ 100,000	\$ -	\$ -	\$ 5,861,412
90240-QTEA:PARCEL TAX-CHARTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380,207	\$ 1,380,207
90242-QTEA:OVERSIGHT	\$ -	\$ 80,007	\$ 35,707	\$ -	\$ 27,170	\$ -	\$ -	\$ 142,884
90246-QTEA:ADMINISTRATIVE COSTS	\$ 82,544	\$ 73,322	\$ 66,424	\$ -	\$ -	\$ -	\$ -	\$ 222,290
90249-QTEA:URBAN TEACHER RESIDENCY	\$ 58,266	\$ -	\$ 18,109	\$ -	\$ 175,000	\$ -	\$ -	\$ 251,375
90250-QTEA:INNOVATION AWARDS	\$ 20,500	\$ 1,500	\$ 6,902	\$ 6,790	\$ 15,000	\$ -	\$ -	\$ 50,692
90260-FWEA:UESF ADDITIONAL COMP	\$ 21,688,601	\$ 3,601,291	\$ 7,423,811	\$ -	\$ -	\$ -	\$ -	\$ 32,713,704
90261-FWEA:PROFESSIONAL DEV (CERT)	\$ 2,375,565	\$ -	\$ 738,325	\$ -	\$ -	\$ -	\$ -	\$ 3,113,890
90262-FWEA:PROFESSIONAL DEV (EED)	\$ 71,362	\$ -	\$ 22,179	\$ -	\$ -	\$ -	\$ -	\$ 93,541
90263-FWEA:PROFESSIONAL DEV (PARA)	\$ -	\$ 340,362	\$ 65,973	\$ -	\$ -	\$ -	\$ -	\$ 406,335
90270-LWEA:ADDITIONAL COMP	\$ 2,450,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000
90281-LWEA:DIGITAL DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ 2,517,794	\$ -	\$ -	\$ 2,517,794
90282-FWEA:OTHER BARGAINING UNITS	\$ 736,322	\$ 3,549,904	\$ 1,483,506	\$ -	\$ -	\$ -	\$ -	\$ 5,769,731
90283-FWEA:DIGITAL DISTRICT	\$ -	\$ 1,830,330	\$ 782,652	\$ -	\$ 1,858,759	\$ -	\$ -	\$ 4,471,741
90405-MICROSOFT CA ED TECH K-12 VCHR	\$ -	\$ -	\$ -	\$ -	\$ 260,599	\$ -	\$ -	\$ 260,599
90432-DCYF: WHOLE SCHOOL LESSON STUDY PILOT	\$ 1,943,936	\$ -	\$ 792,275	\$ 163,500	\$ 400,000	\$ -	\$ -	\$ 3,299,712
90449-DCYF:SFUSD CBO PARTNERSHIPS	\$ 24,655	\$ 199,044	\$ 73,049	\$ -	\$ 238,252	\$ -	\$ -	\$ 535,000
90462-DCYF SFCS:YOUTH VOICE	\$ -	\$ 118,231	\$ 51,695	\$ 2,412	\$ -	\$ -	\$ -	\$ 172,338
90468-DCYF:SHARED SCHOOLYARDS-FARREL	\$ -	\$ 202,809	\$ 91,493	\$ 45,000	\$ 306,500	\$ -	\$ -	\$ 645,801
90510-ENERGY CONSERVATION IN CURRICU	\$ 22,892	\$ -	\$ 8,798	\$ -	\$ -	\$ -	\$ 1,366	\$ 33,056
90534-PEEF:PROP H, SPORTS	\$ 2,293,712	\$ 235,675	\$ 467,861	\$ 755,000	\$ 1,727,598	\$ -	\$ -	\$ 5,479,846
90535-PEEF:PROP H, LIBRARY	\$ 7,714,225	\$ 102,536	\$ 3,274,338	\$ 1,311,069	\$ 968,280	\$ -	\$ -	\$ 13,370,447
90536-PEEF:ACADEMIC SUPPORT,STEM	\$ 1,386,284	\$ 329,632	\$ 688,535	\$ 322,997	\$ 162,200	\$ -	\$ -	\$ 2,889,648
90537-PEEF:ACADEMIC SUPPORT, A-G	\$ 1,271,251	\$ 337,464	\$ 588,396	\$ 316,953	\$ 35,600	\$ -	\$ -	\$ 2,549,665
90550-DCYF:MAJOR'S DCYF WELLNESS PRG	\$ 4,070,325	\$ 1,393,898	\$ 2,169,070	\$ 40,986	\$ 932,454	\$ -	\$ -	\$ 8,606,733
90551-PEEF:PROP H, PHYSC EDU SUPPORT	\$ 4,738,098	\$ 190,473	\$ 2,112,153	\$ 278,846	\$ 594,040	\$ -	\$ -	\$ 7,913,611

Exhibit 7  
 San Francisco Unified School District  
 FY 2022-23 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
90552-PEEF:PROP H, ARTS & MUSIC	\$ 9,136,295	\$ 332,080	\$ 4,074,467	\$ 1,829,429	\$ 1,678,909	\$ -	\$ -	\$ 17,051,179
90554-PEEF:PROP H, OTHER GENRL USES	\$ 1,418,951	\$ 1,988,256	\$ 1,245,703	\$ 336,486	\$ 405,109	\$ -	\$ -	\$ 5,394,504
90556-DCYF-Art/Music/Athletic/Field	\$ -	\$ -	\$ -	\$ -	\$ 1,439,717	\$ -	\$ -	\$ 1,439,717
90558-PEEF:PROP H, LEARNING SUPPORT	\$ 1,370,973	\$ 165,025	\$ 635,756	\$ -	\$ 170,528	\$ -	\$ -	\$ 2,342,282
90587-DCYF:OCOF DATA SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90591-PEEF:ACADEMIC SUPPT & COACHING	\$ 899,147	\$ 23,177	\$ 400,508	\$ 19,081	\$ 2,100	\$ -	\$ -	\$ 1,344,013
90592-PEEF:SPORTS, LIB, ARTS & MUSIC	\$ -	\$ 103,286	\$ 46,411	\$ -	\$ 466,220	\$ -	\$ -	\$ 615,917
90597-PEEF: MULTI-TIERED SUPPORTS	\$ 18,628,474	\$ -	\$ 7,874,422	\$ -	\$ 343,475	\$ -	\$ -	\$ 26,846,371
90603-SDDT:ORAL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ 191,496	\$ -	\$ -	\$ 191,496
90606-TEACHER RESIDENCY TREG	\$ 20,000	\$ -	\$ 6,216	\$ -	\$ 234,256	\$ -	\$ -	\$ 260,472
90607-TEACHER RESIDENCY TRES	\$ 27,500	\$ -	\$ 8,547	\$ -	\$ 74,602	\$ -	\$ -	\$ 110,649
90608-SSSD-EDUC SUPRT FR DEPND YOUTH	\$ 100,684	\$ 31,102	\$ 56,345	\$ -	\$ -	\$ -	\$ -	\$ 188,131
90617-LIFE SCIENCE CARES	\$ 47,880	\$ -	\$ 19,831	\$ 6,278	\$ 22,500	\$ -	\$ -	\$ 96,490
90641-WALTER & ELISE HAAS FUND	\$ 83,116	\$ 16,239	\$ 35,513	\$ 3,110	\$ 15,277	\$ -	\$ -	\$ 153,256
90646-SPARK SF: WEINBERG FOUNDATION	\$ 170,030	\$ -	\$ 67,695	\$ 3,245	\$ -	\$ -	\$ -	\$ 240,971
90647-SPARKSF: SILICON VALLEY COM FN	\$ -	\$ 118,385	\$ 51,749	\$ 31,278	\$ 3,000,000	\$ -	\$ -	\$ 3,201,412
90683-SPARKSF: FIDELITY CHARITABLE	\$ 965,953	\$ 644,248	\$ 651,570	\$ 187,789	\$ 728,892	\$ -	\$ -	\$ 3,178,452
90688-SFDPH MHSSA Navigator	\$ 182,530	\$ -	\$ 75,342	\$ -	\$ 3,415	\$ -	\$ -	\$ 261,288
90692-SFCSD:CV AMERICORP HLTHY CHCES	\$ 99,111	\$ 214,164	\$ 64,369	\$ -	\$ 112,146	\$ -	\$ -	\$ 489,790
90719-STANFORD SFUSD ACTION RESEARCH	\$ -	\$ 34,646	\$ 15,316	\$ -	\$ -	\$ -	\$ -	\$ 49,962
90726-SFDPH:SAFE ROUTES TO SCHOOL	\$ -	\$ 130,755	\$ 62,557	\$ -	\$ -	\$ -	\$ -	\$ 193,312
90779-450 KAHUA PA'ANI/SALESFORCE	\$ -	\$ 60,593	\$ 30,726	\$ 36,532	\$ 45,461	\$ 22,000	\$ 2,404	\$ 197,716
90795-SALESFORCE.COM FDTN-MS LDRSHP	\$ 2,832,652	\$ 443,008	\$ 1,333,727	\$ 50,953	\$ 505,800	\$ -	\$ 11,544	\$ 5,177,684
90807-STUPSKI FOUNDATION	\$ 104,137	\$ 9,749	\$ 41,339	\$ -	\$ 36,001	\$ -	\$ -	\$ 191,225
90809-PINTEREST	\$ 84,603	\$ -	\$ 35,947	\$ -	\$ -	\$ -	\$ -	\$ 120,550
90819-UCB WT GRANT FOUNDATION ICG	\$ -	\$ 61,420	\$ 26,306	\$ -	\$ -	\$ -	\$ -	\$ 87,726
90828-SALESFORCE:MATH COACHING	\$ 294,122	\$ -	\$ 123,341	\$ 12,537	\$ -	\$ -	\$ -	\$ 430,000
90835-SPARKSF:SOMELAND FOUNDATION	\$ 375,840	\$ 776,130	\$ 475,323	\$ -	\$ 900,000	\$ -	\$ -	\$ 2,527,293
90839-TWLIP WRITING PROJECT	\$ 173,473	\$ -	\$ 61,836	\$ -	\$ -	\$ -	\$ 8,259	\$ 243,568
90843-TNTP:PATHWAY TO TEACHING	\$ 338,183	\$ -	\$ 144,707	\$ -	\$ -	\$ -	\$ -	\$ 482,891
93005-DISCRETIONARY FUNDS	\$ 264,522	\$ 34,714	\$ 134,416	\$ 16,177	\$ -	\$ -	\$ -	\$ 449,829
93006-PTA	\$ 2,538,415	\$ 473,904	\$ 1,299,254	\$ -	\$ -	\$ -	\$ -	\$ 4,311,573
93220-CARRYOVER CSIS FUNDING	\$ -	\$ -	\$ -	\$ -	\$ 162,761	\$ -	\$ -	\$ 162,761
93601-ENVIRONMENTAL EDUCATION	\$ 168,222	\$ -	\$ 74,063	\$ -	\$ -	\$ -	\$ -	\$ 242,285
93605-SFUSD-SFPUC-SFE ENVIRONMT DIR	\$ -	\$ 68,641	\$ 31,442	\$ -	\$ -	\$ -	\$ -	\$ 100,083
<b>Locally Funded Restricted Programs / Grants Total</b>	<b>\$ 119,047,248</b>	<b>\$ 40,695,630</b>	<b>\$ 56,338,644</b>	<b>\$ 8,445,087</b>	<b>\$ 25,807,091</b>	<b>\$ 25,000</b>	<b>\$ 4,161,647</b>	<b>\$ 254,520,347</b>
<b>Grand Total</b>	<b>\$ 200,472,916</b>	<b>\$ 97,689,043</b>	<b>\$ 112,627,831</b>	<b>\$ 22,576,697</b>	<b>\$ 84,177,869</b>	<b>\$ 25,000</b>	<b>\$ 12,568,777</b>	<b>\$ 535,729,751</b>

Exhibit 8A  
San Francisco Unified School District  
FY 2022-23 Recommended Budget  
Preliminary Weighted Student Formula and Other Site-Based Budget Allocations

School Name	2022-23 Projected Enrollment	2021-22 Final Enrollment	Increase / (Decrease)	Unduplicated 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)	Total	Per-Pupil
ALAMO ES	429	516	(87)	47.4%	2,829,243	3,312	51,745	0	0	0	0	4,290	0	<b>2,888,589</b>	<b>6,733</b>
ALVARADO ES	476	510	(34)	41.9%	3,165,759	5,381	68,821	0	0	0	184,104	5,180	0	<b>3,429,245</b>	<b>7,204</b>
ARGONNE ES	381	435	(54)	38.8%	2,482,207	5,899	51,745	0	0	0	0	3,810	0	<b>2,543,661</b>	<b>6,676</b>
BRYANT ES	228	242	(14)	93.0%	1,652,218	2,794	75,548	134,433	0	106,264	0	2,280	0	<b>1,973,537</b>	<b>8,656</b>
CARVER ES	105	107	(2)	96.3%	1,336,678	1,656	6,209	68,691	0	60,296	0	1,050	0	<b>1,474,581</b>	<b>14,044</b>
CHAVEZ ES	436	420	16	88.1%	3,072,100	6,416	155,235	225,401	0	171,336	0	4,360	0	<b>3,634,849</b>	<b>8,337</b>
CHIN ES	255	267	(12)	86.4%	1,713,025	1,138	71,926	125,352	0	122,980	0	2,550	0	<b>2,036,972</b>	<b>7,988</b>
LEE (EDWIN & ANITA) NEWCOMER ES	60	60	0	100.0%	750,676	0	31,047	69,235	0	17,313	0	600	0	<b>868,871</b>	<b>14,481</b>
CHINESE IMMERSION SCHOOL (AT DE)	373	392	(19)	50.3%	2,430,777	1,345	60,542	0	0	0	0	3,730	0	<b>2,496,394</b>	<b>6,693</b>
CLARENDRON ES	507	539	(32)	26.2%	3,231,638	7,037	37,774	0	0	0	0	5,070	0	<b>3,281,519</b>	<b>6,472</b>
CLEVELAND ES	300	351	(51)	93.4%	2,145,865	1,863	123,153	178,520	0	154,620	0	3,000	0	<b>2,607,022</b>	<b>8,690</b>
COBB ES	165	155	10	76.5%	1,288,799	2,794	7,762	57,825	0	53,729	184,104	1,650	0	<b>1,596,663</b>	<b>9,677</b>
DREW ES	192	176	16	75.8%	1,610,102	1,345	17,076	62,715	0	65,072	184,104	1,920	0	<b>1,942,334</b>	<b>10,116</b>
EL DORADO ES	119	140	(21)	82.4%	1,275,050	1,759	18,111	50,529	0	54,326	184,104	1,190	0	<b>1,585,069</b>	<b>13,320</b>
HUERTA ES	335	384	(49)	64.3%	2,309,897	4,864	78,652	47,735	0	116,413	0	3,350	0	<b>2,560,911</b>	<b>7,645</b>
FEINSTEIN ES	407	493	(86)	30.0%	2,652,805	4,140	30,012	0	0	0	184,104	4,070	0	<b>2,875,131</b>	<b>7,064</b>
FLYNN ES	415	443	(28)	65.7%	2,934,976	3,208	87,449	67,915	0	139,099	184,104	4,490	0	<b>3,421,241</b>	<b>8,244</b>
GARFIELD ES	191	208	(17)	56.6%	1,541,535	3,829	36,221	6,132	0	0	0	1,910	0	<b>1,589,627</b>	<b>8,323</b>
GLEN PARK ES	314	345	(31)	58.5%	2,317,390	5,071	53,815	17,542	0	0	0	3,140	0	<b>2,396,958</b>	<b>7,634</b>
GRATTAN ES	364	388	(24)	14.6%	2,304,722	4,864	7,244	0	0	0	0	3,640	0	<b>2,320,470</b>	<b>6,375</b>
GUADALUPE ES	297	351	(54)	88.3%	2,164,079	3,519	93,141	153,139	0	129,547	0	2,970	0	<b>2,546,395</b>	<b>8,574</b>
HARTE ES	264	251	13	90.9%	1,641,435	2,070	66,751	147,163	0	106,264	184,104	2,640	0	<b>2,150,427</b>	<b>8,146</b>
HILLCREST ES	358	390	(32)	93.3%	2,712,990	7,037	105,560	222,141	0	200,589	184,104	3,580	0	<b>3,436,001</b>	<b>9,598</b>
JEFFERSON ES	487	513	(26)	41.6%	3,115,311	6,313	60,542	0	0	0	0	4,870	0	<b>3,187,035</b>	<b>6,544</b>
KEY ES	531	541	(10)	36.8%	3,344,407	6,106	53,815	0	0	0	184,104	5,310	0	<b>3,593,741</b>	<b>6,768</b>
KING ES	314	349	(35)	51.9%	2,415,839	4,140	35,187	0	0	0	0	3,140	0	<b>2,458,305</b>	<b>7,829</b>
LAFAYETTE ES	501	515	(14)	38.0%	3,171,676	7,037	40,879	0	0	0	0	4,850	0	<b>3,224,442</b>	<b>6,436</b>
LAKESHORE ES	437	475	(38)	62.5%	3,000,692	7,555	51,745	53,789	0	148,054	0	4,370	0	<b>3,266,205</b>	<b>7,474</b>
LAU ES	644	738	(94)	94.0%	4,210,992	5,174	213,707	390,882	0	365,955	0	6,440	0	<b>5,193,150</b>	<b>8,064</b>
LONGFELLOW ES	451	490	(39)	73.2%	3,080,897	5,899	116,426	128,767	0	159,396	0	4,510	0	<b>3,495,896</b>	<b>7,751</b>
MALCOLM X ES	100	119	(19)	93.9%	1,171,008	1,863	3,622	60,542	0	53,132	184,104	1,000	0	<b>1,475,271</b>	<b>14,753</b>
MARSHALL ES	232	239	(7)	82.4%	1,647,561	2,898	78,135	99,971	0	103,279	0	2,320	0	<b>1,934,164</b>	<b>8,337</b>
MCCOPPIN ES	188	241	(53)	44.1%	1,560,453	1,552	23,285	0	0	0	184,104	1,880	0	<b>1,771,275</b>	<b>9,422</b>
MCKINLEY ES	273	344	(71)	26.4%	2,057,708	2,173	9,314	0	0	0	0	2,730	0	<b>2,071,925</b>	<b>7,589</b>
MILK ES	183	231	(48)	28.9%	1,429,641	1,449	4,140	0	0	0	0	1,830	0	<b>1,437,060</b>	<b>7,853</b>
MIRALOMA ES	341	380	(39)	20.7%	2,268,234	5,278	7,762	0	0	0	0	3,410	0	<b>2,284,683</b>	<b>6,700</b>
MISSION EDUCATION CENTER ES	90	130	(40)	92.2%	1,224,015	207	19,663	77,617	0	20,895	184,104	900	0	<b>1,527,401</b>	<b>16,971</b>
MONROE ES	497	523	(26)	87.0%	3,352,199	3,829	158,340	246,280	0	232,826	0	4,970	0	<b>3,998,444</b>	<b>8,045</b>
MOSCONC ES	357	361	(4)	86.6%	2,481,097	4,761	109,699	176,425	0	165,963	0	3,420	0	<b>2,941,365</b>	<b>8,239</b>
MUIR ES	215	242	(27)	82.2%	1,745,602	2,380	49,675	92,753	0	105,070	0	2,150	0	<b>1,997,631</b>	<b>9,291</b>
NEW TRADITIONS ES	238	257	(19)	28.8%	1,805,230	1,449	7,762	0	0	0	0	2,380	0	<b>1,816,821</b>	<b>7,634</b>
ORTEGA ES	361	384	(23)	64.9%	2,598,786	2,484	77,100	55,031	0	0	0	3,610	0	<b>2,737,010</b>	<b>7,582</b>
PARKER ES	145	188	(43)	96.4%	1,438,901	1,449	49,158	93,529	0	91,936	0	1,450	0	<b>1,676,423</b>	<b>11,562</b>
PARKS ES	365	417	(52)	61.8%	2,682,922	5,692	36,739	39,197	0	131,935	184,104	3,650	0	<b>3,084,238</b>	<b>8,450</b>
PEABODY ES	273	274	(1)	30.1%	1,791,353	4,140	20,698	0	0	0	0	2,730	0	<b>1,818,921</b>	<b>6,663</b>
REDDING ES	263	285	(22)	74.6%	1,702,308	1,759	49,675	84,370	0	87,161	184,104	2,630	0	<b>2,112,007</b>	<b>8,030</b>
SAN FRANCISCO MONTESSORI ES	133	160	(27)	46.3%	1,229,888	828	8,797	0	0	0	0	1,330	0	<b>1,240,842</b>	<b>9,330</b>
SANCHEZ ES	259	278	(19)	88.4%	1,907,321	6,313	90,554	135,908	0	128,950	0	2,590	0	<b>2,271,635</b>	<b>8,771</b>
SERRA ES	253	305	(52)	78.3%	1,810,920	3,622	69,856	91,356	0	102,085	0	2,530	0	<b>2,080,369</b>	<b>8,223</b>
SHERIDAN ES	209	234	(25)	82.8%	1,455,452	3,519	35,704	90,114	0	81,788	184,104	2,090	0	<b>1,852,770</b>	<b>8,865</b>
SHERMAN ES	287	353	(66)	42.1%	2,055,454	6,002	29,495	0	0	0	0	2,870	0	<b>2,093,821</b>	<b>7,296</b>
SLOAT ES	375	386	(11)	42.9%	2,405,555	3,726	45,018	0	0	0	0	3,750	0	<b>2,458,049</b>	<b>6,555</b>
SPRING VALLEY ES	223	271	(48)	85.5%	1,856,620	2,691	79,170	106,103	0	111,040	0	2,230	0	<b>2,157,854</b>	<b>9,676</b>
STEVENSON ES	427	466	(39)	58.8%	2,892,545	5,795	66,234	25,070	0	0	184,104	4,270	0	<b>3,178,019</b>	<b>7,443</b>
SUNNYSIDE ES	349	386	(37)	34.7%	2,299,030	3,415	19,146	0	0	0	0	3,490	0	<b>2,325,081</b>	<b>6,662</b>
SUNSET ES	404	396	8	33.7%	2,448,885	3,105	33,117	0	0	0	0	3,980	0	<b>2,489,086</b>	<b>6,161</b>
SUTRO ES	217	247	(30)	77.0%	1,674,222	1,656	62,094	77,074	0	85,370	0	2,170	0	<b>1,902,586</b>	<b>8,768</b>
TAYLOR ES	607	639	(32)	87.4%	3,980,241	7,348	212,672	306,046	0	260,288	0	6,070	0	<b>4,772,665</b>	<b>7,863</b>
TENDERLOIN ES	277	295	(18)	90.8%	2,049,619	3,933	80,722	154,692	0	141,487	0	2,770	0	<b>2,433,222</b>	<b>8,784</b>
ULLOA ES	524	528	(4)	64.0%	3,271,128	3,001	96,763	67,993	0	167,157	0	5,240	0	<b>3,611,283</b>	<b>6,892</b>
VIS VALLEY ES	282	310	(28)	82.5%	2,138,724	2,898	68,303	122,480	0	124,174	0	2,820	0	<b>2,459,399</b>	<b>8,721</b>

Exhibit 8A  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Preliminary Weighted Student Formula and Other Site-Based Budget Allocations

School Name	2022-23 Projected Enrollment	2021-22 Final Enrollment	Increase / (Decrease)	Unduplicated 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)	Total	Per-Pupil
WEBSTER ES	363	369	(6)	49.0%	2,458,405	3,415	52,262	0	0	0	0	3,390	0	<b>2,517,472</b>	<b>6,935</b>
WEST PORTAL ES	532	583	(51)	43.3%	3,479,334	3,622	79,687	0	0	0	184,104	5,320	0	<b>3,752,067</b>	<b>7,053</b>
YICK WO ES	220	240	(20)	44.7%	1,566,193	3,105	19,146	0	0	0	0	2,200	0	<b>1,590,643</b>	<b>7,230</b>
BUENA VISTA HORACE MANN K-8	602	588	14	77.8%	3,981,777	9,004	187,317	214,069	0	215,513	0	8,040	2,222	<b>4,617,942</b>	<b>7,671</b>
CARMICHAEL K-8	584	622	(38)	81.4%	4,006,098	9,314	109,182	237,199	0	228,647	184,104	7,640	1,980	<b>4,784,164</b>	<b>8,192</b>
LAWTON K-8	595	605	(10)	53.1%	3,742,141	6,727	81,240	0	0	0	0	7,930	2,178	<b>3,840,216</b>	<b>6,454</b>
LILIENTHAL K-8	660	717	(57)	26.7%	4,044,389	4,864	38,291	0	0	0	0	8,640	2,244	<b>4,098,428</b>	<b>6,210</b>
REVERE K-8	451	439	12	90.0%	3,111,427	6,623	128,845	246,746	0	207,156	0	5,970	1,606	<b>3,708,373</b>	<b>8,223</b>
ROOFTOP K-8	551	576	(25)	32.3%	3,406,373	7,555	19,146	0	0	0	0	7,090	1,958	<b>3,442,122</b>	<b>6,247</b>
S.F. COMMUNITY K-8	282	281	1	48.2%	1,944,776	3,726	21,733	0	0	0	0	3,760	1,034	<b>1,975,029</b>	<b>7,004</b>
YU, ALICE FONG K-8	588	587	1	41.6%	3,635,515	3,105	46,053	0	0	0	0	7,790	2,101	<b>3,694,563</b>	<b>6,283</b>
APOTS MS	822	912	(90)	55.0%	5,011,194	10,763	77,100	0	0	257,303	0	16,440	9,042	<b>5,381,842</b>	<b>6,547</b>
BROWN MS	234	194	40	66.3%	2,205,704	3,622	20,181	42,379	0	71,639	0	4,680	2,574	<b>2,350,779</b>	<b>10,046</b>
DENMAN MS	792	837	(45)	65.5%	4,663,259	14,903	106,077	126,361	0	277,003	0	15,840	8,712	<b>5,212,155</b>	<b>6,581</b>
EVERETT MS	601	644	(43)	78.6%	4,013,614	11,487	233,421	256,836	0	241,184	0	11,300	6,215	<b>4,774,057</b>	<b>7,944</b>
FRANCISCO MS	526	556	(30)	80.1%	3,444,039	8,797	155,525	204,444	0	246,557	0	10,520	5,786	<b>4,075,668</b>	<b>7,748</b>
GIANNINI MS	1,184	1,191	(7)	36.6%	6,572,649	15,317	54,850	0	0	0	0	23,680	13,024	<b>6,679,520</b>	<b>5,641</b>
HOOVER MS	908	977	(69)	63.8%	5,323,525	12,626	114,356	123,567	0	324,763	0	18,160	9,988	<b>5,926,985</b>	<b>6,528</b>
KING, M. L. MS	407	421	(14)	82.5%	2,659,343	8,486	56,402	174,096	0	186,261	0	8,140	4,477	<b>3,097,205</b>	<b>7,610</b>
LICK MS	442	456	(14)	73.8%	3,079,622	8,797	82,275	127,137	0	171,933	0	8,840	4,862	<b>3,483,466</b>	<b>7,881</b>
MARINA MS	680	732	(52)	69.2%	4,131,320	9,314	85,460	145,921	0	266,258	0	13,600	7,480	<b>4,659,353</b>	<b>6,852</b>
PRESIDIO MS	947	1,027	(80)	37.6%	5,320,420	14,903	49,158	0	0	0	0	18,940	10,417	<b>5,413,838</b>	<b>5,717</b>
ROOSEVELT MS	643	708	(65)	44.2%	3,649,057	9,935	50,193	0	0	0	0	12,860	7,073	<b>3,729,118</b>	<b>5,800</b>
VIS VALLEY MS	330	388	(58)	82.1%	2,679,795	5,485	147,013	156,710	0	146,860	0	6,600	3,630	<b>3,146,092</b>	<b>9,534</b>
ACADEMY - SAN FRANCISCO	350	378	(28)	63.1%	2,295,012	10,246	29,495	44,242	65,020	0	0	7,000	3,850	<b>2,454,864</b>	<b>7,014</b>
ASAWA SCHOOL OF THE ARTS HS	731	737	(6)	19.3%	5,378,086	9,107	6,209	0	45,217	0	0	14,620	8,041	<b>5,461,280</b>	<b>7,471</b>
BALBOA HS	1,279	1,231	48	66.4%	7,380,150	18,525	139,194	232,154	249,520	0	0	25,580	14,069	<b>8,059,191</b>	<b>6,301</b>
BURTON HS	1,121	1,154	(33)	68.2%	6,735,129	20,595	132,467	231,999	223,115	0	0	22,420	12,331	<b>7,378,055</b>	<b>6,582</b>
DOWNTOWN HS	225	265	(40)	78.4%	1,591,007	4,347	15,523	202,892	32,675	0	0	1,720	946	<b>1,849,111</b>	<b>8,218</b>
GALILEO HS	1,856	1,841	15	68.4%	10,927,056	25,459	305,881	419,755	382,201	0	0	36,400	20,020	<b>12,116,772</b>	<b>6,528</b>
INDEPENDENCE HS	325	360	(35)	54.0%	1,934,752	4,554	5,174	183,721	21,783	0	0	2,060	1,133	<b>2,153,178</b>	<b>6,625</b>
JUNE JORDAN SCHOOL FOR EQUITY HS	225	239	(14)	77.9%	1,955,266	5,174	35,187	79,558	46,207	0	0	4,500	2,475	<b>2,128,367</b>	<b>9,459</b>
LINCOLN HS	1,990	1,926	64	53.3%	11,467,726	27,114	201,973	24,294	301,008	0	0	38,360	21,098	<b>12,081,574</b>	<b>6,071</b>
LOWELL HS	2,580	2,716	(136)	36.5%	14,480,320	13,661	47,088	0	304,308	0	0	51,000	28,050	<b>14,924,427</b>	<b>5,785</b>
MARSHALL HS	520	530	(10)	89.5%	3,268,886	7,762	325,892	306,744	135,982	0	0	10,020	5,511	<b>4,060,797</b>	<b>7,809</b>
MISSION HS	1,080	1,077	3	68.3%	6,497,102	22,457	313,265	252,567	197,701	0	0	21,040	11,572	<b>7,315,704</b>	<b>6,774</b>
O'CONNELL HS	531	548	(17)	75.8%	3,389,125	13,661	85,379	175,338	115,848	0	0	10,620	5,841	<b>3,795,812</b>	<b>7,148</b>
SF INTERNATIONAL HS	496	405	91	97.6%	2,443,048	724	503,620	513,828	67,001	0	0	9,100	5,005	<b>3,542,326</b>	<b>7,142</b>
WALLENBERG HS	626	653	(27)	51.6%	3,643,883	12,626	32,599	0	98,356	0	0	11,920	6,556	<b>3,805,939</b>	<b>6,080</b>
WASHINGTON HS	2,092	2,090	2	49.7%	11,970,687	24,527	124,705	0	312,560	0	0	41,840	23,012	<b>12,497,331</b>	<b>5,974</b>
WELLS HS	225	265	(40)	69.9%	1,597,242	3,933	6,727	197,304	26,074	0	0	1,160	638	<b>1,833,077</b>	<b>8,147</b>
<b>Total</b>	<b>49,479</b>	<b>52,118</b>	<b>(2,639)</b>		<b>321,420,851</b>	<b>644,743</b>	<b>7,935,540</b>	<b>9,330,321</b>	<b>2,624,576</b>	<b>7,206,863</b>	<b>3,313,872</b>	<b>739,950</b>	<b>278,751</b>	<b>353,495,467</b>	

Exhibit 8B  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Multi-Tiered System of Supports (MTSS) Site Allocations

School Name	MTSS Tier 21-22	Variance	Total 21-22	Assistant Principal 22-23	IRF 22-23	Literacy Coach 22-23	ARTIF 22-23	Nurse 22-23	Counselor 22-23	MTSS Tier 21-22	Total 21-22	Assistant Principal 21-22	IRF 21-22	Literacy Coach 21-22	ARTIF 21-22	Nurse 21-22	Social Worker 21-22	Counselor 21-22	
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							1	0.50					0.50			
LEE (EDWIN & ANITA) NEWCOMER ES	1	0.00	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	-0.50	0.50							1	1.00	0.50				0.50			
CLEVELAND ES	3	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			
COBB ES	2	-2.00	2.50			1.00		0.50	1.00	2	4.50		1.00	1.00	1.00	0.50	1.00		
DREW ES	2	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		
EL DORADO ES	2	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			
HUERTA ES	2	0.00	2.50							2	2.50					0.50	1.00		
FEINSTEIN ES	1	0.00	0.50							1	0.50					0.50			
FLYNN ES	2	-2.00	2.50			1.00		0.50	1.00	2	4.50	1.00	1.00		1.00	0.50	1.00		
GARFIELD ES	2	2.00	2.50			1.00		0.50	1.00	1	0.50					0.50			
GLEN PARK ES	1	-0.50	1.50					0.50	1.00	1	2.00		0.50		0.50	1.00			
GRATTAN ES	1	0.00	0.50							1	0.50					0.50			
GUADALUPE ES	2	0.00	2.50			1.00		0.50	1.00	2	2.50					0.50	1.00		
HARTE ES	2	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			
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							1	0.50					0.50			
KEY ES	1	-0.50	1.00							1	1.50	0.50				0.50	0.50		
KING ES	2	-0.50	2.50			1.00		0.50	1.00	2	3.00	0.50	1.00		0.50	1.00			
LAFAYETTE ES	1	0.00	0.50							1	0.50					0.50			
LAKESHORE ES	1	-1.00	1.50							1	2.50					0.50	1.00		
LAU ES	1	-0.50	0.50							1	1.00	0.50				0.50			
LONGFELLOW ES	1	-1.00	1.50							1	2.50				1.00	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	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							1	0.50					0.50			
MCKINLEY ES	1	0.00	0.50							1	0.50					0.50			
MILK ES	1	0.00	0.50							1	0.50					0.50			
MIRALOMA ES	1	0.00	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			
MOSCONES 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	1.00	0.50	1.00		
NEW TRADITIONS ES	1	0.00	0.50							1	0.50					0.50			
ORTEGA ES	1	0.00	0.50							1	0.50					0.50			
PARKER ES	2	1.00	2.50			1.00		0.50	1.00	1	1.50					0.50	1.00		
PARKS ES	2	0.00	2.50		1.00			0.50	1.00	1	2.50		1.00		0.50	1.00			
PEABODY ES	1	0.00	0.50							1	0.50					0.50			
REDDING ES	2	1.50	2.50			1.00		0.50	1.00	1	1.00					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	-1.00	2.50			1.00		0.50	1.00	2	3.50			1.00	1.00	0.50	1.00		
SHERMAN ES	1	0.00	0.50							1	0.50					0.50			
SLOAT ES	1	0.00	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							1	0.50					0.50			
SUNNYSIDE ES	1	0.00	1.00							1	1.00					0.50	0.50		
SUNSET ES	1	0.00	0.50							1	0.50					0.50			
SUTRO ES	1	0.00	0.50							1	0.50					0.50			

Exhibit 8B  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Multi-Tiered System of Supports (MTSS) Site Allocations

School Name	MTSS Tier 21-22	Variance	Total 21-22	Assistant Principal 22-23	IRF 22-23	Literacy Coach 22-23	Nurse 22-23	Social Worker 22-23	Counselor 22-23	MTSS Tier 21-22	Total 21-22	Assistant Principal 21-22	IRF 21-22	Literacy Coach 21-22	ARTIF 21-22	Nurse 21-22	Social Worker 21-22	Counselor 21-22	
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	0.50	1.00	0.50	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	-0.50	0.50					0.50		1	1.00	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	2	5.00	1.00		1.00	1.00	0.50	1.00	0.50
CARMICHAEL K-8	2	-1.00	2.50		1.00		0.50	1.00		2	3.50	1.00	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	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		
APOTOS 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	1.00	2.50		1.00			0.50	1.00	1	1.50					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		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		1.00
DOWNTOWN HS	3	0.00	2.50	1.00				0.50	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	3	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		1.00
MISSION HS	2	0.00	3.00		1.00			1.00	1.00	2	3.00		1.00		1.00		1.00		1.00
O'CONNELL HS	3	0.00	3.00	1.00				1.00	1.00	2	3.00		1.00		1.00		1.00		1.00
SF INTERNATIONAL HS	2	0.00	3.00	1.00				1.00	1.00	3	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	-0.50	2.50	1.00				0.50	1.00	3	3.00	1.00				1.00		1.00	
COUNTY SATELLITES	3	0.00	4.00	1.00				1.00	1.00	1	4.00	1.00				1.00	1.00	1.00	
CIVIC CENTER HS	3	0.00	4.00	1.00				1.00	1.00	1	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	0.50	4.00	1.00				1.00	1.00	1	3.50	1.00				1.00	1.00	0.50	
<b>Total</b>		<b>-5.50</b>	<b>235.50</b>	<b>23.00</b>	<b>34.00</b>	<b>17.00</b>	<b>13.00</b>	<b>50.50</b>	<b>73.00</b>	<b>25.00</b>	<b>241.00</b>	<b>27.00</b>	<b>33.50</b>	<b>17.50</b>	<b>16.00</b>	<b>50.00</b>	<b>72.50</b>	<b>24.50</b>	

Exhibit 8C  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Central Office-Managed Site FTE Allocations

SCHOOL NAME	Student and Family Services (SFSD)				Curriculum & Instruction								LEAD	Other			
	Wellness Coordinator	CHOW	Americorps Intern	MS Wellness Pilot	Career Technical Education	Ethnic Studies	Arts	Instrumental Music Teacher	Librarian	PE	Math Class Size Reduction	Computer Science	Multilingual Pathways	JROTC	T10	Peer Resources Teacher	Community Schools Coordinator
ALAMO ES	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-	-	-
ALVARADO ES	-	-	-	-	-	-	1.0	0.2	0.6	0.8	-	-	-	-	-	-	-
ARGONNE ES	-	-	-	-	-	-	0.5	0.2	0.6	0.8	-	-	-	-	-	-	-
BRYANT ES	-	-	0.541	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-	-	-
CARVER ES	-	-	0.271	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-	1.76	-
CHAVEZ ES	-	-	-	-	-	-	0.6	0.2	1.0	1.0	-	0.2	-	-	-	-	-
CHIN ES	-	-	-	-	-	-	0.4	0.4	0.4	0.4	-	-	-	-	-	-	-
LEE (EDWIN & ANITA) NEWCOMER ES	-	-	-	-	-	-	0.4	0.2	0.2	0.2	-	-	-	-	-	-	-
CHINESE IMMERSION SCHOOL (AT DE AVILA)	-	-	-	-	-	-	0.2	0.4	0.6	0.6	-	-	-	-	-	-	-
CLARENDRON ES	-	-	-	-	-	-	0.8	0.6	0.8	0.8	-	-	-	-	-	-	-
CLEVELAND ES	-	-	0.271	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-	-	-
COBB ES	-	-	-	-	-	-	0.5	0.2	0.4	0.4	-	-	-	-	-	-	-
DREW ES	-	-	-	-	-	-	0.5	0.2	0.6	0.8	-	-	-	-	0.88	-	-
EL DORADO ES	-	-	-	-	-	-	0.5	0.2	0.6	0.6	-	-	-	-	0.88	-	-
HUERTA ES	-	-	0.271	-	-	-	0.4	0.2	1.0	0.8	-	-	-	-	-	-	-
FEINSTEIN ES	-	-	-	-	-	-	0.6	0.2	0.6	0.8	-	-	-	-	-	-	-
FLYNN ES	-	-	-	-	-	-	0.8	0.4	1.0	0.8	-	-	-	-	-	-	-
GARFIELD ES	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-	-	-
GLEN PARK ES	-	-	0.541	-	-	-	0.4	0.4	0.6	0.8	-	-	-	-	-	-	-
GRATTAN ES	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-	-	-
GUADALUPE ES	-	-	0.541	-	-	-	0.6	0.2	0.8	0.8	-	-	-	-	-	-	-
HARTE ES	-	-	-	-	-	-	0.5	0.4	0.8	0.8	-	-	-	-	-	-	-
HILLCREST ES	-	-	0.527	-	-	-	0.4	0.2	0.8	0.8	-	-	-	-	-	-	-
JEFFERSON ES	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-	-	-
KEY ES	-	-	-	-	-	-	0.6	0.4	0.6	0.8	-	-	-	-	-	-	-
KING ES	-	-	-	-	-	-	0.4	0.2	1.0	0.6	-	-	-	-	-	0.88	-
LAFAYETTE ES	-	-	-	-	-	-	0.4	0.2	0.8	0.8	-	-	-	-	-	-	-
LAKESHORE ES	-	-	-	-	-	-	0.4	0.2	0.8	0.8	-	-	-	-	-	-	-
LAU ES	-	-	-	-	-	-	0.6	0.4	1.0	1.0	-	-	-	-	-	-	-
LONGFELLOW ES	-	-	-	-	-	-	0.8	0.2	0.8	0.8	-	-	-	-	-	-	-
MALCOLM X ES	-	-	0.541	-	-	-	0.3	0.4	0.4	0.6	-	-	-	-	-	-	-
MARSHALL ES	-	-	-	-	-	-	0.4	0.2	0.6	0.4	-	-	-	-	0.88	-	-
MCCOPPIN ES	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-	-	-
MCKINLEY ES	-	-	-	-	-	-	0.4	0.4	0.6	0.6	-	-	-	-	0.88	-	-
MILK ES	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	0.2	-	-	-	-	-
MIRALOMA ES	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-	-	-
MISSION EDUCATION CENTER ES	-	-	-	-	-	-	0.5	0.2	0.4	0.4	-	-	-	-	-	-	-
MONROE ES	-	-	-	-	-	-	0.6	0.4	1.0	0.8	-	-	-	-	-	-	-
MOSCONES ES	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-	-	-
MUIR ES	-	-	0.271	-	-	-	0.4	0.2	1.0	0.8	-	-	-	-	0.50	-	-
NEW TRADITIONS ES	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-	-	-
ORTEGA ES	-	-	-	-	-	-	0.6	0.2	0.8	0.6	-	-	-	-	-	-	-
PARKER ES	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-	-	-
PARKS ES	-	-	0.541	-	-	-	0.2	0.4	1.0	0.8	-	-	1.0	-	-	-	-
PEABODY ES	-	-	0.541	-	-	-	0.2	0.4	0.4	0.4	-	-	-	-	-	-	-
REDDING ES	-	-	0.541	-	-	-	0.6	0.2	0.4	0.4	-	-	2.0	-	-	-	-
SAN FRANCISCO MONTESSORI ES	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-	-	-
SANCHEZ ES	-	-	0.541	-	-	-	0.4	0.2	1.0	0.6	-	-	-	-	-	-	-
SERRA ES	-	-	-	-	-	-	0.5	0.2	0.6	0.6	-	-	-	-	-	-	-
SHERIDAN ES	-	-	0.541	-	-	-	0.5	0.2	0.6	0.4	-	-	-	-	-	-	-
SHERMAN ES	-	-	-	-	-	-	0.4	0.2	0.6	0.8	-	-	-	-	-	-	-
SLOAT ES	-	-	-	-	-	-	0.6	0.2	0.6	0.6	-	-	-	-	-	-	-
SPRING VALLEY ES	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-	-	-
STEVENSON ES	-	-	-	-	-	-	0.5	0.4	0.6	0.8	-	-	-	-	-	-	-
SUNNYSIDE ES	-	-	-	-	-	-	0.6	0.4	0.6	0.6	-	-	-	-	-	-	-
SUNSET ES	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	-	-	-
SUTRO ES	-	-	-	-	-	-	0.4	0.2	0.4	0.4	-	-	-	-	-	-	-

Exhibit 8C  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Central Office-Managed Site FTE Allocations

SCHOOL NAME	Student and Family Services (SFSD)				Curriculum & Instruction										LEAD	Other		
	Wellness Coordinator	CHOW	AmeriCorps Intern	MS Wellness Pilot	Career Technical Education	Ethnic Studies	Arts	Instrumental Music Teacher	Librarian	PE	Math Class Size Reduction	Computer Science	Multilingual Pathways	JROTC		T10	Peer Resources Teacher	Community Schools Coordinator
TAYLOR ES	-	-	0.541	-	-	-	0.4	0.4	1.0	1.0	-	-	-	-	-	-	-	-
TENDERLOIN ES	-	-	0.541	-	-	-	0.6	0.2	0.8	0.6	-	-	2.0	-	0.88	-	-	-
ULLOA ES	-	-	-	-	-	-	0.6	0.4	0.4	0.8	-	-	-	-	-	-	-	-
VIS VALLEY ES	-	-	-	-	-	-	0.4	0.2	1.0	0.8	-	-	-	-	-	-	-	-
WEBSTER ES	-	-	-	-	-	-	0.4	0.2	0.6	0.6	-	-	-	-	0.88	-	-	-
WEST PORTAL ES	-	-	-	-	-	-	0.7	0.3	0.8	0.8	-	-	-	-	-	-	-	-
YICK WO ES	-	-	-	-	-	-	0.4	0.2	0.4	0.6	-	-	-	-	-	-	-	-
BUENA VISTA HORACE MANN K-8	-	-	-	2.000	-	-	1.2	0.6	1.0	0.8	-	-	-	-	1.8	1.0	1.0	
CARMICHAEL K-8	-	-	-	1.500	-	-	1.3	0.2	1.0	0.8	-	-	-	-	1.76	-	-	
LAWTON K-8	-	-	-	-	-	-	0.4	1.0	0.8	0.6	-	-	-	-	-	-	-	
LILIENTHAL K-8	-	-	-	-	-	-	0.4	0.6	0.8	0.4	-	-	-	-	-	-	-	
REVERE K-8	-	-	0.541	1.500	-	-	0.8	0.6	0.8	0.8	-	-	-	-	1.76	-	-	
ROOFTOP K-8	-	-	-	-	-	-	0.8	0.4	0.8	0.6	-	-	-	-	-	-	-	
S.F. COMMUNITY K-8	-	-	0.271	-	-	-	0.8	0.2	0.6	0.4	-	-	-	-	0.88	-	-	
YU, ALICE FONG K-8	-	-	-	-	-	-	0.6	0.4	0.8	0.6	-	-	-	-	-	-	-	
APOTOS MS	-	-	0.541	-	-	-	1.6	-	1.0	-	-	-	-	-	2.64	1.0	-	
BROWN MS	-	1.0	0.541	-	-	-	1.0	-	1.0	-	-	-	-	-	3.52	1.0	-	
DENMAN MS	-	-	-	0.500	-	-	1.8	-	1.0	-	-	-	-	-	2.64	-	-	
EVERETT MS	-	-	-	2.000	-	-	1.8	-	1.0	-	-	-	-	-	2.64	1.0	-	
FRANCISCO MS	-	-	0.271	2.000	-	-	1.6	-	1.0	-	-	-	0.6	-	2.64	-	-	
GIANNINI MS	-	-	-	-	-	-	1.6	-	1.0	-	-	-	-	-	2.64	-	-	
HOOVER MS	-	-	-	-	-	-	2.0	-	1.0	-	-	-	-	-	3.52	-	-	
KING, M. L. MS	-	-	1.000	-	-	-	2.4	-	1.0	-	-	-	0.6	-	2.6	0.8	1.0	
lick MS	-	-	-	-	-	-	2.2	-	1.0	-	-	-	-	-	2.64	-	-	
MARINA MS	-	-	-	-	-	-	1.6	-	1.0	-	-	-	0.6	-	2.64	-	-	
PRESIDIO MS	-	-	0.541	0.500	-	-	2.2	-	1.0	-	-	-	0.4	-	2.64	1.0	-	
ROOSEVELT MS	-	-	-	-	-	-	1.6	-	1.0	-	-	-	-	-	2.64	-	-	
VIS VALLEY MS	-	-	-	2.000	-	-	2.0	-	1.0	-	-	-	0.6	-	3.52	0.5	-	
ACADEMY - SAN FRANCISCO	1.0	1.0	-	-	0.2	0.2	0.6	-	0.5	-	-	-	-	-	4.40	0.2	-	
ASAWA SCHOOL OF THE ARTS HS	1.0	1.0	-	-	0.4	0.8	0.8	-	0.5	-	-	-	-	-	-	-	-	
BALBOA HS	1.0	1.0	-	-	2.2	0.8	1.4	-	0.5	-	-	-	0.2	-	4.40	0.5	-	
BURTON HS	1.0	1.0	0.271	-	2.4	0.2	1.4	-	1.0	-	-	0.2	-	-	5.28	-	-	
DOWNTOWN HS	1.0	1.0	-	-	-	0.2	0.4	-	0.6	-	-	-	-	-	1.76	-	-	
GALILEO HS	1.0	1.0	-	-	2.6	0.6	1.4	-	0.5	-	-	-	-	-	4.40	0.5	-	
INDEPENDENCE HS	2.0	1.0	-	-	-	0.2	0.4	-	0.2	-	-	-	-	-	0.88	-	-	
JUNE JORDAN SCHOOL FOR EQUITY HS	1.0	1.0	-	-	0.4	0.2	0.4	-	0.6	-	-	-	-	-	1.76	1.0	-	
LINCOLN HS	1.0	2.0	-	-	3.4	1.2	0.8	-	0.5	-	-	-	-	-	0.9	5.34	0.4	-
LOWELL HS	1.0	2.0	-	-	-	0.6	0.4	-	0.5	-	-	-	-	-	0.9	5.28	-	-
MARSHALL HS	1.0	1.0	-	-	1.5	0.2	1.4	-	1.0	-	-	-	0.6	-	4.40	-	-	
MISSION HS	1.0	1.0	-	-	3.6	0.2	1.4	-	1.0	-	-	0.2	0.6	-	5.28	1.0	-	
O'CONNELL HS	1.0	1.0	-	-	2.6	0.2	1.4	-	1.0	-	-	0.2	-	-	3.52	-	-	
SF INTERNATIONAL HS	1.0	1.0	-	-	-	0.2	1.0	-	0.8	-	-	-	-	-	2.64	-	-	
WALLENBERG HS	1.0	1.0	-	-	1.1	0.2	1.4	-	1.0	-	-	-	-	-	3.52	-	-	
WASHINGTON HS	1.0	1.0	-	-	0.7	1.0	0.8	-	0.5	-	-	-	-	-	0.9	5.28	-	-
WELLS HS	1.0	1.0	-	-	0.9	0.8	0.4	-	0.6	-	-	-	-	-	1.76	-	-	
COUNTY SATELLITES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CIVIC CENTER HS	-	-	-	-	-	0.2	-	-	-	-	-	-	-	-	1.75	-	-	
COUNTY OPPORTUNITY	1.0	-	-	-	0.4	-	0.4	-	0.4	-	-	-	-	-	0.88	-	-	
COUNTY COURT SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>19.0</b>	<b>20.0</b>	<b>11.5</b>	<b>12.0</b>	<b>22.4</b>	<b>8.0</b>	<b>76.2</b>	<b>20.5</b>	<b>72.9</b>	<b>47.0</b>	<b>0.0</b>	<b>1.0</b>	<b>9.2</b>	<b>2.7</b>	<b>114.07</b>	<b>9.9</b>	<b>2.0</b>	

Exhibit 9A  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Summary – Budgeted Expenditures by Division and Function/Activity (All Funds, Resources)

Division	Department	2022-23 Budgeted Expenditures by Org and Major Function, All Funds and All Resources									2022-23 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		\$ 320,175,118	\$ 75,564,497	\$ 31,066,941	\$ -	\$ -	\$ -	\$ 7,000	\$ 9,174,485	\$ -	\$ 435,988,041
Board of Education	Division Total	\$ 11,142	\$ -	\$ 45,836	\$ -	\$ -	\$ -	\$ 1,155,556	\$ -	\$ -	\$ 1,212,534
	030-BOARD OF EDUCATION	\$ 11,142	\$ -	\$ 45,836	\$ -	\$ -	\$ -	\$ 1,155,556	\$ -	\$ -	\$ 1,212,534
Business Services	Division Total	\$ -	\$ 856,087	\$ 284,197	\$ -	\$ -	\$ 269,938	\$ 11,026,950	\$ -	\$ -	\$ 12,437,172
	200-CFO-CHIEF FINANCIAL OFFICER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 1,888,910	\$ -	\$ -	\$ 2,088,910
	201-BUDGET SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,546,603	\$ -	\$ -	\$ 1,546,603
	202-STUDENT ATTENDANCE ACCOUNTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,085	\$ -	\$ -	\$ 249,085
	203-Medi-Cal Revenue Unit	\$ -	\$ 267,460	\$ 284,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,657
	210-FISCAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,783,174	\$ -	\$ -	\$ 2,783,174
	212-PAYROLL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,672,806	\$ -	\$ -	\$ 2,742,745
	213-PURCHASING DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,223,179	\$ -	\$ -	\$ 1,223,179
	216-PEEF OFFICE	\$ -	\$ 588,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588,627
	217-CONTRACT COMPLIANCE OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,193	\$ -	\$ -	\$ 663,193
Curriculum & Instruction	Division Total	\$ 37,630,977	\$ 42,066,134	\$ 2,057,732	\$ -	\$ -	\$ 33,778	\$ 1,869,678	\$ 72,984	\$ -	\$ 83,731,283
	052-STATE & FEDERAL PROGRAMS	\$ -	\$ 2,405,355	\$ -	\$ -	\$ -	\$ -	\$ 518,557	\$ -	\$ -	\$ 2,923,912
	054-MULTILINGUAL PATHWAYS	\$ 1,407,097	\$ 3,590,953	\$ 73,386	\$ -	\$ -	\$ -	\$ 88,259	\$ -	\$ -	\$ 5,159,696
	055-C&I:HUMANITIES/LIBRARIES	\$ 976,036	\$ 12,290,966	\$ -	\$ -	\$ -	\$ -	\$ 103,445	\$ -	\$ -	\$ 13,370,447
	057-C&I:PRIVATE SCHOOLS ADMIN	\$ -	\$ 65,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,677
	061-C&I:CURRICULUM & INSTRUCT. DIV	\$ -	\$ 392,383	\$ -	\$ -	\$ -	\$ -	\$ 362,588	\$ -	\$ -	\$ 754,971
	104-C&I:VISUAL & PERFORMING ARTS	\$ 15,155,476	\$ 1,766,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,922,375
	110-C&I:ACCESS & EQUITY	\$ 85,268	\$ 888,284	\$ 220,459	\$ -	\$ -	\$ -	\$ 8,770	\$ -	\$ -	\$ 1,202,781
	151-C&I:COLLEGE & CAREER READINESS	\$ 8,378,544	\$ 7,258,152	\$ 1,705,721	\$ -	\$ -	\$ 33,778	\$ 608,770	\$ 13,151	\$ -	\$ 17,998,117
	174-C&I:TEXTBOOKS DEPT	\$ 2,019,680	\$ 2,760,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,779,765
	175-C&I:PHYSICAL EDUCATION PRGRMS	\$ 5,546,310	\$ 2,367,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,913,611
	190-C&I:STEM	\$ 906,372	\$ 4,529,183	\$ -	\$ -	\$ -	\$ -	\$ 143,132	\$ -	\$ -	\$ 5,578,687
	192-C&I:OFF PROF LRNG & LDRSHP	\$ 110,783	\$ 1,360,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,962	\$ -	\$ 1,474,188
	195-C & I: ETHNIC STUDIES PRGM	\$ 1,035,602	\$ 1,581,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,617,081
	198-COMMON CORE STATE STANDARDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	400-SUMMER SCHOOL	\$ 2,009,808	\$ 808,974	\$ 58,166	\$ -	\$ -	\$ -	\$ 36,157	\$ 56,870	\$ -	\$ 2,969,975
Districtwide Cost and Saving Assn	Division Total	\$ (14,973,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,973,600)
	090-DISTRICT TRANSFER/CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	092-DISTRICT-WIDE BENEFIT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	093-DISTRICT-WIDE BUDGET SAVINGS	\$ (14,973,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,973,600)
Department of Technology	Division Total	\$ 29,713	\$ 1,817,026	\$ -	\$ -	\$ -	\$ 215,000	\$ 40,196,223	\$ 1,112,906	\$ -	\$ 43,370,868
	220- INFORMATION TECHNOLOGY DEPT	\$ 29,713	\$ 1,817,026	\$ -	\$ -	\$ -	\$ -	\$ 33,406,571	\$ 1,112,906	\$ -	\$ 36,366,216
	222-BUSINESS SYSTEM SUPPORT PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ 5,960,423	\$ -	\$ 6,175,423
	260-DOCUMENT PUBLISHING & DISTRIBU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 829,229	\$ -	\$ 829,229
Early Education	Division Total	\$ 35,583,618	\$ 13,228,173	\$ 3,997,092	\$ -	\$ -	\$ -	\$ 1,431,527	\$ 322,721	\$ -	\$ 54,563,132
	900-EARLY EDUCATION DEPARTMENT	\$ 1,108,226	\$ 8,070,755	\$ 1,548,414	\$ -	\$ -	\$ -	\$ 1,431,527	\$ 249,000	\$ -	\$ 12,407,922
	EARLY EDUCATION SITES	\$ 34,475,392	\$ 5,157,418	\$ 2,448,678	\$ -	\$ -	\$ -	\$ -	\$ 73,721	\$ -	\$ 42,155,210
Facilities	Division Total	\$ 6,554	\$ 436,465	\$ -	\$ -	\$ -	\$ -	\$ 2,796,458	\$ 86,878,209	\$ -	\$ 90,117,685
	300-FACILITIES EXECUTIVE OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2,639,681	\$ -	\$ 2,639,682
	310-FACILITIES DESIGN & CONSTRUCTI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,309,817	\$ 3,767,069	\$ -	\$ 5,076,886
	311-BOND PROGRAM MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,163,903	\$ -	\$ 5,163,903
	320-REAL ESTATE OFFICE	\$ -	\$ 93,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,906	\$ -	\$ 540,883
	322-REAL ESTATE PERMITS	\$ 6,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,519	\$ -	\$ 323,073
	340-BUILDINGS/GROUNDS DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 17,580,202	\$ -	\$ 17,580,203
	341-CUSTODIAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,334,891	\$ 46,765,800	\$ -	\$ 48,100,691

**Exhibit 9A**  
**San Francisco Unified School District**  
**FY 2022-23 Recommended Budget**

Exhibit 9A  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Summary – Budgeted Expenditures by Division and Function/Activity (All Funds, Resources)

Division	Department	2022-23 Budgeted Expenditures by Org and Major Function, All Funds and All Resources									2022-23 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	\$ 17,738,449	\$ 30,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,768,979
	067-SPED:RELATED SERVICES	\$ 239,999	\$ 393,500	\$ 1,352,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,985,662
	069-SPED:PRE-K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	828-SPED:CAT & OTHER SPCL SERVICES	\$ 7,714,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,714,452
<b>Student and Family Services</b>	<b>Division Total</b>	<b>\$ 17,703,114</b>	<b>\$ 8,407,551</b>	<b>\$ 38,991,770</b>	<b>\$ 5,472,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 916,827</b>	<b>\$ 37,811</b>	<b>\$ -</b>	<b>\$ 71,529,710</b>
	015-SFCSD CENTRAL OFFICE	\$ -	\$ 365,159	\$ 19,845,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,210,617
	035-STUDENT ADVISORY COUNCIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	101-ATHLETIC OFFICE	\$ 7,209	\$ -	\$ -	\$ 5,472,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,479,846
	150-PUPIL SERVICES	\$ 92,801	\$ 1,295,380	\$ 1,071,140	\$ -	\$ -	\$ -	\$ 241,030	\$ -	\$ -	\$ 2,700,352
	152-SCHOOL HEALTH PROGRAMS	\$ 1,435,514	\$ 3,376,576	\$ 11,378,108	\$ -	\$ -	\$ -	\$ 115,617	\$ -	\$ -	\$ 16,305,815
	153-FAMILY ENGMNT & COMMITY PRTNSHP	\$ 15,807,652	\$ 1,336,800	\$ 1,179,965	\$ -	\$ -	\$ -	\$ 281,591	\$ 24,881	\$ -	\$ 18,630,888
	154-COUNSLNG & POST-SECONDARY SCCS	\$ 359,938	\$ 1,571,573	\$ 318,856	\$ -	\$ -	\$ -	\$ 278,588	\$ -	\$ -	\$ 2,528,956
	155-SFCSD:SECTION 504 SERVICES	\$ -	\$ 131,585	\$ 338,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,115
	156-CROSS DEPARTMENTAL PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	179-TRANSLATION & INTERPRETATION U	\$ -	\$ 97,132	\$ 4,859,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,956,844
	371-SECURITY AIDS-T10	\$ -	\$ 233,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,930	\$ -	\$ 246,277
<b>Subs, Leaves, &amp; Retirees</b>	<b>Division Total</b>	<b>\$ 22,485,558</b>	<b>\$ 666,576</b>	<b>\$ 636,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,791,119</b>
	236-SUBS,LEAVES & RETIREE BENEFITS	\$ 22,485,558	\$ 666,576	\$ 636,881	\$ -	\$ -	\$ -	\$ 2,104	\$ -	\$ -	\$ 23,791,119
<b>Superintendent's Office</b>	<b>Division Total</b>	<b>\$ 650,750</b>	<b>\$ 272,793</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,515,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,439,177</b>
	010-SUPERINTENDENT'S OFFICE	\$ 24,445	\$ 77,023	\$ -	\$ -	\$ -	\$ -	\$ 2,475,202	\$ -	\$ -	\$ 2,576,670
	016-OUR CHILDREN OUR FAMILIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,620	\$ -	\$ -	\$ 174,620
	023-AFRICAN AMERICAN ACHIEVEMENT	\$ 626,305	\$ 195,770	\$ -	\$ -	\$ -	\$ -	\$ 865,812	\$ -	\$ -	\$ 1,687,887
<b>Strategic Partnerships &amp; Communi</b>	<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 930,310</b>	<b>\$ 1,909,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,840,303</b>
	013-STRATEGY & FUND DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808,679	\$ -	\$ -	\$ 808,679
	021-PUBLIC OUTREACH & COMMUNICATNS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,101,313	\$ -	\$ -	\$ 1,101,313
	221-KALW RADIO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 930,310	\$ -	\$ -	\$ 930,310
	Subtotal, San Francisco Unified School District Total	\$ 631,855,011	\$ 172,347,312	\$ 196,381,648	\$ 5,474,786	\$ -	\$ 28,330,204	\$ 91,202,966	\$ 100,696,771	\$ 1,380,207	\$ 1,227,668,904
	Subtotal, San Francisco County Office of Education	51%	14%	16%	0%	0%	2%	7%	8%	0%	
	Grand Total	\$ 4,580,661	\$ 2,763,198	\$ 1,478,711	\$ -	\$ -	\$ -	\$ 7,223,207	\$ 60,942	\$ -	\$ 16,106,719
		28%	17%	9%	0%	0%	0%	45%	0%	0%	
		\$ 636,435,671	\$ 175,110,510	\$ 197,860,359	\$ 5,474,786	\$ -	\$ 28,330,204	\$ 98,426,173	\$ 100,757,713	\$ 1,380,207	\$ 1,243,775,623
		51%	14%	16%	0%	0%	2%	8%	8%	0%	

Exhibit 9B  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Year-Over-Year Comparison of Budgeted Expenditures (All Funds, Resources)

Division	Department	2021-22 Adopted Budget		2022-23 Recommended Budget		Change in Budget (\$)	Change in FTE
		Budget (All Resources)	FTE	Budget (All Resources)	FTE		
TK-12 and County Schools		\$ 398,021,615	3,327.44	\$ 435,988,041	3,775.79	\$ 37,966,426	448.35
Board of Education	Division Total	\$ 795,393	10.00	\$ 1,212,534	11.00	\$ 417,141	1.00
	030-BOARD OF EDUCATION	\$ 795,393	10.00	\$ 1,212,534	11.00	\$ 417,141	1.00
Business Services	Division Total	\$ 11,571,418	61.33	\$ 12,437,172	62.50	\$ 865,755	1.17
	200-CFO-CHIEF FINANCIAL OFFICER	\$ 1,290,874	3.00	\$ 2,088,910	3.00	\$ 798,036	0.00
	201-BUDGET SERVICES	\$ 1,757,439	10.00	\$ 1,546,603	9.00	\$ (210,836)	-1.00
	202-STUDENT ATTENDANCE ACCOUNTING	\$ 247,995	1.50	\$ 249,085	1.50	\$ 1,089	0.00
	203-Medi-Cal Revenue Unit	\$ 548,745	1.50	\$ 551,657	1.50	\$ 2,911	0.00
	210-FISCAL SERVICES	\$ 3,000,998	18.33	\$ 2,783,174	17.50	\$ (217,825)	-0.83
	212-PAYROLL OPERATIONS	\$ 2,592,322	18.00	\$ 2,742,745	19.00	\$ 150,422	1.00
	213-PURCHASING DEPARTMENT	\$ 1,234,778	4.00	\$ 1,223,179	4.00	\$ (11,599)	0.00
	216-PEEF OFFICE	\$ 563,860	3.00	\$ 588,627	3.00	\$ 24,767	0.00
	217-CONTRACT COMPLIANCE OFFICE	\$ 334,405	2.00	\$ 663,193	4.00	\$ 328,788	2.00
Curriculum & Instruction	Division Total	\$ 95,821,676	528.80	\$ 83,731,283	453.22	\$ (12,090,393)	-75.58
	052-STATE & FEDERAL PROGRAMS	\$ 3,131,754	7.20	\$ 2,923,912	6.30	\$ (207,843)	-0.90
	054-MULTILINGUAL PATHWAYS	\$ 6,441,129	47.29	\$ 5,159,696	31.19	\$ (1,281,433)	-16.10
	055-C&I:HUMANITIES/LIBRARIES	\$ 11,612,000	77.90	\$ 13,370,447	84.90	\$ 1,758,447	7.00
	057-C&I:PRIVATE SCHOOLS ADMIN	\$ 83,170	0.50	\$ 65,677	0.50	\$ (17,492)	0.00
	061-C&I:CURRICULUM & INSTRUCT. DIV	\$ 819,481	3.20	\$ 754,971	3.20	\$ (64,510)	0.00
	104-C&I:VISUAL & PERFORMING ARTS	\$ 16,758,145	106.60	\$ 16,922,375	113.20	\$ 164,230	6.60
	110-C&I:ACCESS & EQUITY	\$ 1,348,503	7.50	\$ 1,202,781	7.08	\$ (145,722)	-0.42
	151-C&I:COLLEGE & CAREER READINESS	\$ 19,241,255	90.60	\$ 17,998,117	76.05	\$ (1,243,138)	-14.55
	174-C&I:TEXTBOOKS DEPT	\$ 10,883,834	17.60	\$ 4,779,765	12.60	\$ (6,104,069)	-5.00
	175-C&I:PHYSICAL EDUCATION PRGRMS	\$ 7,390,939	58.80	\$ 7,913,611	57.80	\$ 522,671	-1.00
	190-C&I:STEM	\$ 6,092,050	42.11	\$ 5,578,687	31.60	\$ (513,362)	-10.51
	192-C&I:OFF OF PROF LRNG & LDRSHP	\$ 8,314,628	49.50	\$ 1,474,188	7.80	\$ (6,840,439)	-41.70
	195-C & I : ETHNIC STUDIES PRGM	\$ 2,299,069	16.40	\$ 2,617,081	16.80	\$ 318,012	0.40
	198-COMMON CORE STATE STANDARDS	\$ -	0.00	\$ -	0.00	\$ -	0.00
	400-SUMMER SCHOOL	\$ 1,405,719	3.60	\$ 2,969,975	4.20	\$ 1,564,256	0.60
Districtwide Cost and Saving Assumpt	Division Total	\$ (12,714,970)	0.00	\$ (14,973,600)	0.00	\$ (2,258,630)	0.00
	090-DISTRICT TRANSFER/CONTRIBUTION	\$ 6,326,124	0.00	\$ -	0.00	\$ (6,326,124)	0.00
	092-DISTRICT-WIDE BENEFIT COSTS	\$ -	0.00	\$ -	0.00	\$ -	0.00
	093-DISTRICT-WIDE BUDGET SAVINGS	\$ (19,041,093)	0.00	\$ (14,973,600)	0.00	\$ 4,067,493	0.00
Department of Technology	Division Total	\$ 41,442,308	109.80	\$ 43,370,868	109.18	\$ 1,928,560	-0.62
	220-INFORMATION TECHNOLOGY DEPT	\$ 36,288,855	97.60	\$ 36,366,216	92.48	\$ 77,361	-5.12
	222-BUSINESS SYSTEM SUPPORT PROJ	\$ 4,316,120	7.20	\$ 6,175,423	11.70	\$ 1,859,303	4.50
	260-DOCUMENT PUBLISHING & DISTRIBU	\$ 837,334	5.00	\$ 829,229	5.00	\$ (8,104)	0.00
Early Education	Division Total	\$ 48,620,174	464.52	\$ 54,563,132	61.59	\$ 5,942,958	-402.92
	900-EARLY EDUCATION DEPARTMENT	\$ 10,985,339	65.60	\$ 12,407,922	61.59	\$ 1,422,583	-4.01
	EARLY EDUCATION SITES	\$ 37,634,835	398.92	\$ 42,155,210	0.00	\$ 4,520,375	-398.92
Facilities	Division Total	\$ 90,805,558	562.00	\$ 90,117,685	524.22	\$ (687,873)	-37.78
	300-FACILITIES EXECUTIVE OFFICE	\$ 2,376,382	3.00	\$ 2,639,682	2.85	\$ 263,300	-0.15
	310-FACILITIES DESIGN & CONSTRUCTI	\$ 4,250,502	18.00	\$ 5,076,886	20.42	\$ 826,384	2.42
	311-BOND PROGRAM MANAGEMENT	\$ 5,561,044	27.00	\$ 5,163,903	21.42	\$ (397,141)	-5.59
	320-REAL ESTATE OFFICE	\$ 553,878	4.00	\$ 540,883	4.00	\$ (12,995)	0.00
	322-REAL ESTATE PERMITS	\$ 330,030	0.00	\$ 323,073	0.00	\$ (6,957)	0.00
	340-BUILDINGS/GROUNDS DEPARTMENT	\$ 17,859,481	100.00	\$ 17,580,203	90.20	\$ (279,278)	-9.80
	341-CUSTODIAL SERVICES	\$ 49,207,729	394.00	\$ 48,100,691	375.25	\$ (1,107,038)	-18.75
	342-ENVIRONMENTAL HEALTH OFFICE	\$ 1,137,670	5.00	\$ 763,295	3.00	\$ (374,375)	-2.00
	343-PROP B - SCHOOL SAFETY TAX	\$ 297,174	6.00	\$ 218,283	2.00	\$ (78,891)	-4.00
	345-Facilities ADA	\$ 452,176	3.00	\$ 440,404	2.00	\$ (11,772)	-1.00
	360-UTILITIES	\$ 8,503,703	0.00	\$ 8,758,814	0.00	\$ 255,111	0.00
	371-OFFICE OF EMERGENCY PLANNING	\$ -	0.00	\$ 246,277	1.08	\$ 246,277	1.08
	375-ENVVRNMTL & SUSTAINABILITY OFF	\$ 275,789	2.00	\$ 265,292	2.00	\$ (10,497)	0.00
Human Resources	Division Total	\$ 16,841,954	46.40	\$ 24,170,076	85.20	\$ 7,328,122	38.80
	232-HR:OPERATIONS & ANALYTICS	\$ 16,663,800	46.40	\$ 16,846,565	50.00	\$ 182,765	3.60
	234-HR:TALENT ACQUISITION & ASSGMENT	\$ 178,154	0.00	\$ 5,873,002	29.20	\$ 5,694,848	29.20
	235-HR:TALENT MANAGEMENT	\$ -	0.00	\$ 1,450,510	6.00	\$ 1,450,510	6.00
Instruction and LEAD	Division Total	\$ 15,903,582	66.88	\$ 10,440,897	62.50	\$ (5,462,684)	-4.38
	011-INSTRUC,INNOVTN & SOCL JUSTICE	\$ 4,039,510	18.00	\$ 1,234,865	5.00	\$ (2,804,645)	-13.00
	017-OFFICE OF COURT COUNTY SCHOOLS	\$ 530,024	1.50	\$ 300,892	1.50	\$ (229,132)	0.00
	105-JROTC	\$ 833,422	5.40	\$ 479,581	2.70	\$ (353,842)	-2.70
	130-OFFICE OF LEAD	\$ 2,415,315	11.80	\$ 807,197	4.88	\$ (1,608,118)	-6.93
	131-LEAD COHORT 1	\$ 513,213	2.00	\$ 503,007	2.00	\$ (10,206)	0.00
	132-LEAD COHORT 2	\$ 526,102	2.00	\$ 469,908	2.00	\$ (56,194)	0.00
	133-LEAD COHORT 3	\$ 1,035,824	3.00	\$ 736,818	3.00	\$ (299,005)	0.00
	134-LEAD COHORT 4	\$ 467,365	2.00	\$ 278,604	1.00	\$ (188,761)	-1.00
	136-LEAD COHORT 5	\$ 647,150	3.00	\$ 639,498	3.00	\$ (7,652)	0.00
	137-LEAD COHORT 6	\$ 1,397,466	9.60	\$ 1,084,903	6.60	\$ (312,563)	-3.00
	138-HIGH SCHOOLS COHORT	\$ 1,253,518	4.50	\$ 1,406,126	4.50	\$ 152,608	0.00
	191-INSTRUCTIONAL REFORM NETWORK	\$ 231,521	1.00	\$ 223,118	1.00	\$ (8,403)	0.00
	193-MTSS:ACADEMIC & LEADERSHIP SPT	\$ 1,783,291	1.00	\$ 2,276,380	25.33	\$ 493,089	24.33
	196-SECONDARY SCHOOL REDESIGN INIT	\$ 229,861	2.08	\$ -	0.00	\$ (229,861)	-2.08
Legal Services	Division Total	\$ 6,184,813	22.80	\$ 6,752,995	32.30	\$ 568,182	9.50

Exhibit 9B  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Year-Over-Year Comparison of Budgeted Expenditures (All Funds, Resources)

Division	Department	2021-22 Adopted Budget		2022-23 Recommended Budget		Change in Budget (\$)	Change in FTE
		Budget (All Resources)	FTE	Budget (All Resources)	FTE		
	062-OFFICE OF EQUITY ASSURANCE	\$ 285,436	0.90	\$ 275,170	0.90	\$ (10,265)	0.00
	233-LABOR RELATIONS	\$ 1,228,219	5.10	\$ 1,316,090	7.00	\$ 87,870	1.90
	238-PERSN LEAVES FOR UNION BUSINES	\$ 399,356	1.00	\$ 347,072	5.50	\$ (52,284)	4.50
	250-LEGAL OFFICE	\$ 4,271,802	15.80	\$ 4,814,663	18.90	\$ 542,861	3.10
LWEA/QTEA	<b>Division Total</b>	<b>\$ 75,182,667</b>	<b>0.00</b>	<b>\$ 78,021,184</b>	<b>0.00</b>	<b>\$ 2,838,517</b>	<b>0.00</b>
	135-PROP A:QUALITY TCHR EDU ACT 08	\$ 35,539,193	0.00	\$ 35,617,532	0.00	\$ 78,339	0.00
	141-PROP G:LIVING WAGE EDU ACT 18	\$ 39,643,474	0.00	\$ 42,403,652	0.00	\$ 2,760,178	0.00
Policy & Operations	<b>Division Total</b>	<b>\$ 72,420,906</b>	<b>194.23</b>	<b>\$ 85,969,633</b>	<b>195.73</b>	<b>\$ 13,548,727</b>	<b>1.50</b>
	012-POLICY AND PLANNING DIVISION	\$ 1,450,245	5.00	\$ 1,416,439	3.50	\$ (33,806)	-1.50
	014-SCHOOL PORTFOLIO PLANNING	\$ 431,204	2.00	\$ 325,799	1.00	\$ (105,404)	-1.00
	171-EDUCATIONAL PLACEMENT OFFICE	\$ 3,883,881	25.48	\$ 3,306,042	23.48	\$ (577,839)	-2.00
	172-STUDENT TRANSPORTATION	\$ 20,005,380	8.00	\$ 32,255,223	11.56	\$ 12,249,843	3.56
	173-STUDENT NUTRITION SERVICES	\$ 30,126,593	148.75	\$ 32,450,880	153.19	\$ 2,324,287	4.44
	218-RISK MANAGEMENT	\$ 16,523,603	5.00	\$ 16,215,249	3.00	\$ (308,354)	-2.00
Research, Planning, and Assessment	<b>Division Total</b>	<b>\$ 6,074,642</b>	<b>24.01</b>	<b>\$ 5,772,003</b>	<b>21.32</b>	<b>\$ (302,639)</b>	<b>-2.70</b>
	176-ACHIEVEMENT ASSESSMENTS OFFICE	\$ 3,357,448	13.89	\$ 3,160,955	12.32	\$ (196,493)	-1.58
	178-BALANCED ASSESSMENTS-CMMN CORE	\$ 1,551,913	3.50	\$ 1,325,820	2.00	\$ (226,094)	-1.50
	270-EVALUATION & ACCOUNTABILITY	\$ 1,165,280	6.62	\$ 1,285,228	7.00	\$ 119,948	0.38
Special Education	<b>Division Total</b>	<b>\$ 201,773,314</b>	<b>2,023.00</b>	<b>\$ 223,601,412</b>	<b>1,699.35</b>	<b>\$ 21,828,098</b>	<b>-323.65</b>
	056-SPECIAL EDUCATION GENERAL	\$ 65,651,340	420.00	\$ 71,904,397	370.25	\$ 6,253,057	-49.75
	058-SPED:CNTRL ALLOC SITE STAFFING	\$ 97,253,461	1,508.00	\$ 104,419,241	1,196.28	\$ 7,165,780	-311.73
	064-SPED:NON PUBLIC AGENCIES	\$ 13,000,000	0.00	\$ 8,946,043	0.00	\$ (4,053,957)	0.00
	065-SPED:PSYCHOLOGISTS	\$ 247,416	0.00	\$ 10,862,638	36.25	\$ 10,615,222	36.25
	066-SPED:NON PUBLIC SCHOOLS	\$ 18,353,496	0.00	\$ 17,768,979	0.00	\$ (584,517)	0.00
	067-SPED:RELATED SERVICES	\$ 406,000	0.00	\$ 1,985,662	8.70	\$ 1,579,662	8.70
	069-SPED:PRE-K	\$ 414,466	0.00	\$ -	0.00	\$ (414,466)	0.00
	828-SPED:CAT & OTHER SPCL SERVICES	\$ 6,447,135	95.00	\$ 7,714,452	87.88	\$ 1,267,317	-7.13
Student and Family Services	<b>Division Total</b>	<b>\$ 80,731,564</b>	<b>346.85</b>	<b>\$ 71,529,710</b>	<b>309.57</b>	<b>\$ (9,201,854)</b>	<b>-37.28</b>
	015-SFCSD CENTRAL OFFICE	\$ 1,178,933	7.38	\$ 20,210,617	163.50	\$ 19,031,683	156.13
	035-STUDENT ADVISORY COUNCIL	\$ 266,936	1.00	\$ -	0.00	\$ (266,936)	-1.00
	101-ATHLETIC OFFICE	\$ 5,849,808	5.50	\$ 5,479,846	4.09	\$ (369,962)	-1.41
	150-PUPIL SERVICES	\$ 4,824,996	29.25	\$ 2,700,352	19.60	\$ (2,124,644)	-9.65
	152-SCHOOL HEALTH PROGRAMS	\$ 34,614,946	236.73	\$ 16,305,815	79.87	\$ (18,309,131)	-156.86
	153-FAMILY ENGMNT & COMMTRY PRTNSHP	\$ 24,496,078	14.40	\$ 18,630,888	14.18	\$ (5,865,190)	-0.22
	154-COUNSLNG & POST-SECONDARY SCCS	\$ 3,166,822	24.20	\$ 2,528,956	8.76	\$ (637,866)	-15.44
	155-SFCSD:SECTION 504 SERVICES	\$ 642,020	4.90	\$ 470,115	3.40	\$ (171,904)	-1.50
	156-CROSS DEPARTMENTAL PROGRAMS	\$ 660,928	5.50	\$ -	0.00	\$ (660,928)	-5.50
	179-TRANSLATION & INTERPRETATION U	\$ 4,400,505	16.00	\$ 4,956,844	15.08	\$ 556,339	-0.92
	371-SECURITY AIDES-T10	\$ 629,593	2.00	\$ 246,277	1.08	\$ (383,315)	-0.92
Subs, Leaves, & Retirees	<b>Division Total</b>	<b>\$ 28,842,782</b>	<b>22.00</b>	<b>\$ 23,791,119</b>	<b>51.98</b>	<b>\$ (5,051,663)</b>	<b>29.98</b>
	236-SUBS,LEAVES & RETIREE BENEFITS	\$ 28,842,782	22.00	\$ 23,791,119	51.98	\$ (5,051,663)	29.98
Superintendent's Office	<b>Division Total</b>	<b>\$ 5,050,250</b>	<b>20.00</b>	<b>\$ 4,439,177</b>	<b>21.20</b>	<b>\$ (611,074)</b>	<b>1.20</b>
	010-SUPERINTENDENT'S OFFICE	\$ 2,404,929	9.80	\$ 2,576,670	10.80	\$ 171,741	1.00
	016-OUR CHILDREN OUR FAMILIES	\$ 1,066,960	1.00	\$ 174,620	0.00	\$ (892,340)	-1.00
	023-AFRICAN AMERICAN ACHIEVEMENT	\$ 1,578,361	9.20	\$ 1,687,887	10.40	\$ 109,525	1.20
Strategic Partnerships & Communicati	<b>Division Total</b>	<b>\$ 2,693,847</b>	<b>14.32</b>	<b>\$ 2,840,303</b>	<b>14.75</b>	<b>\$ 146,456</b>	<b>0.43</b>
	013-STRATEGY & FUND DEVELOPMENT	\$ 854,656	3.95	\$ 808,679	3.95	\$ (45,976)	0.00
	021-PUBLIC OUTREACH & COMMUNICATNS	\$ 1,103,203	5.57	\$ 1,101,313	5.57	\$ (1,890)	0.00
	221-KALW RADIO	\$ 735,988	4.80	\$ 930,310	5.23	\$ 194,322	0.43
	Subtotal, San Francisco Unified School District Total			\$ 1,227,668,904			
	Subtotal, San Francisco County Office of Education			\$ 16,106,719			
	<b>Grand Total</b>	<b>\$ 1,186,063,492</b>	<b>7,844.38</b>	<b>\$ 1,243,775,623</b>	<b>7,491.40</b>	<b>\$ 57,712,131</b>	<b>-352.99</b>

Exhibit 9C  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Deferred Maintenance and Facilities Funds

Fund	Resource	Name	Projected Beginning Fund Balance (7/1/22)	Revenues	Interest	Prior Year Projects Carried Forward	Expenditures By Major Object								Transfers In	Transfers Out	Contingency	Projected Ending Fund Balance (06/30/23)		
							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	\$ 20,000	\$ -	\$ -	\$ (16,656)	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,344.00	-	-	-		
01	81500	Ongoing & Major Maintenance Acct	\$ 4,629,120	\$ -	\$ -	-	\$ -	\$ (17,203,512)	\$ (7,997,020)	\$ (2,424,069)	\$ (2,752,676)	\$ (3,000)	\$ (1,309,823)	\$ (31,690,100)	\$ 31,700,000.00	\$ (4,639,020.00)	-	-		
05	62300	Prop 39: CA Clean Energy Jobs	\$ 6,447	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,447.00	-	-	-		
14	6250*	Deferred Maintenance	\$ 5,048,986	\$ -	\$ 5,000	\$ (3,193,217)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,639,020.00	\$ 6,499,789.00	-	-		
21	90380	1997 Prop A	\$ 26,699	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26,799.00	-	-	-		
21	90390	2003 Prop A	\$ 418	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	421.00	-	-	-		
21	90391	2006 Prop A	\$ 1,055,420	\$ -	\$ 5,000	\$ (1,166,064)	\$ -	\$ -	\$ -	\$ (1,000)	\$ (24,500)	\$ (500)	\$ -	\$ (26,000)	\$ 131,644.00	-	-	-		
21	90392	2011 Prop A	\$ 10,411,363	\$ -	\$ 17,000	\$ (5,207,778)	\$ -	\$ -	\$ (491,110)	\$ (214,735)	\$ (5,500)	\$ (113,000)	\$ (500)	\$ -	\$ (824,845)	\$ 4,395,739.00	-	-	-	
21	90393	2016 Prop A (General)	\$ 60,375,777	\$ 284,250,000	\$ 170,000	\$ (98,089,890)	\$ -	\$ (2,558,545)	\$ (1,078,512)	\$ (24,000)	\$ (652,000)	\$ -	\$ -	\$ (4,313,058)	\$ (40,293,560.00)	\$ 202,099,269.00	-	-	-	
21	90394	2016 Prop A - (DoT)	\$ (1,914,987)	\$ -	\$ -	\$ (28,786,117)	\$ -	\$ (526,458)	\$ (242,325)	\$ -	\$ -	\$ -	\$ -	\$ (768,782)	\$ 31,469,886.00	-	-	-		
21	90395	2016 Prop A (SNS)	\$ (499,180)	\$ -	\$ -	\$ (8,137,640)	\$ -	\$ (29,687)	\$ (25,524)	\$ -	\$ -	\$ -	\$ -	\$ (55,210)	\$ 8,692,030.00	-	-	-		
25	00000	Cap Fac Developer Fees	\$ 32,475,615	\$ 7,650,000	\$ -	\$ (17,572,444)	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ -	\$ -	\$ (5,000)	\$ 399,071.00	\$ 22,149,100.00	-	-	-	
25	90361	Developer Fees Lopez ADA	\$ 240,495	\$ -	\$ -	\$ (639,567)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	399,071.00	-	-	-	-	
25	91030	SOTA Reserve	\$ 5,763,814	\$ -	\$ -	\$ (4,204,733)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,559,081.00	-	-	-	-	
30	77130	LEROY GREENE LPP OPSC	\$ 1,255,174	\$ -	\$ -	\$ (297,370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	957,804.00	-	-	-	-	
35	77101	State Sch Bldg (SFP for Modernization)	\$ 1,342,032	\$ -	\$ -	\$ (1,280,313)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	61,719.00	-	-	-	-	
35	77102	State Sch Bldg (SFP for 2006 Bond Matching)	\$ 22,987	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,087.00	-	-	-	-	
35	77103	State Sch Bldg (SFP for 2011 Bond Matching)	\$ 2,141,284	\$ 1,200,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,356,284.00	-	-	-	-	
35	77135	State Sch Bldg (SFP for 2003 Bond Matching)	\$ 29,783	\$ -	\$ 200	\$ (25,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,983.00	-	-	-	-	
40	93640	Redevelopment Agency	\$ 7,175,838	\$ 2,600,000	\$ -	\$ (9,450,039)	\$ -	\$ (143,443)	\$ (60,607)	\$ (11,350)	\$ (110,400)	\$ -	\$ -	\$ (325,799)	-	-	-	-	-	
49	90360	School Safety Tax	\$ (44,862)	\$ -	\$ -	\$ (26,809)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,671.00	-	-	-	-	
49	90361	School Safety Tax Lopez ADA	\$ 1,862,318	\$ -	\$ -	\$ (748,738)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,113,580.00	-	-	-	-	
49	90362	2010 School Safety Tax	\$ 5,725,455	\$ 7,100,000	\$ -	\$ (3,890,043)	\$ -	\$ (3,166,181)	\$ (1,457,627)	\$ (10,000)	\$ (2,090,369)	\$ (169,000)	\$ -	\$ (6,893,177)	\$ (71,671.00)	\$ 3,970,564.00	-	-	-	-
<b>Subtotal</b>			<b>\$ 137,149,999</b>	<b>\$ 302,800,000</b>	<b>\$ 212,403</b>	<b>\$ (182,732,418)</b>	<b>\$ -</b>	<b>\$ (24,118,936)</b>	<b>\$ (11,076,349)</b>	<b>\$ (2,475,919)</b>	<b>\$ (5,747,945)</b>	<b>\$ (173,000)</b>	<b>\$ (1,309,823)</b>	<b>\$ (44,901,972)</b>	<b>\$ 77,103,322</b>	<b>\$ (45,403,322)</b>	<b>\$ 244,228,010</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

Exhibit 10  
 San Francisco Unified School District  
 FY 2022-23 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		
<b>Core Programs</b>												
Tuition Based	00000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
UGF Board Resolution	00202	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ (40,000)
Federal Child Care Center Grant	50250	\$ 16,500,000	\$ 6,311,998	\$ 4,307,795	\$ 4,729,104	\$ 270,800	\$ 332,808	\$ -	\$ 551,712	\$ 16,504,216	\$ (4,216)	
State Child Care Center Grant	61050	\$ 19,000,000	\$ 5,296,380	\$ 10,149,898	\$ 6,125,389	\$ 58,900	\$ -	\$ -	\$ 795,192	\$ 22,425,760	\$ (3,425,760)	
Parent Fees - CCTR	90150	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Parent Fees - CSPP	90155	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Public Education Baseline (DCYF)	90201	\$ 2,100,000	\$ 430,759	\$ 886,132	\$ 533,723	\$ 39,179	\$ -	\$ -	\$ -	\$ 1,889,793	\$ 210,207	
<b>Subtotal, Core Programs</b>		<b>\$ 40,650,000</b>	<b>\$ 12,039,137</b>	<b>\$ 15,343,825</b>	<b>\$ 11,388,216</b>	<b>\$ 408,879</b>	<b>\$ 332,808</b>	<b>\$ -</b>	<b>\$ 1,346,904</b>	<b>\$ 40,859,769</b>	<b>\$ (209,769)</b>	
<b>Categorical Funded Programs</b>												
Title I	30100	\$ 1,564,000	\$ 1,039,930	\$ -	\$ 451,910	\$ 7,536	\$ -	\$ -	\$ 64,623	\$ 1,564,000	\$ 0	
First 5 - PreSchool For All	90180	\$ 3,200,000	\$ 1,244,148	\$ 455,115	\$ 645,197	\$ 311,600	\$ 344,200	\$ -	\$ 20,000	\$ 3,020,260	\$ 179,740	
NOFA 609 Award	90185	\$ -	\$ 466,838	\$ 299,292	\$ 303,488	\$ -	\$ -	\$ -	\$ -	\$ 1,069,617	\$ (1,069,617)	
QRIS	90187	\$ 250,000	\$ 151,766	\$ -	\$ 57,069	\$ -	\$ -	\$ -	\$ -	\$ 208,834	\$ 41,166	
Miriam & Peter Haas	90645	\$ 400,000	\$ 164,556	\$ -	\$ 54,510	\$ 150,000	\$ 120,000	\$ -	\$ -	\$ 489,066	\$ (89,066)	
Evelyn & Walter Haas	90652	\$ 350,000	\$ 92,341	\$ 110,761	\$ 68,968	\$ -	\$ -	\$ -	\$ -	\$ 272,071	\$ 77,929	
<b>Subtotal, Categorical Funded Programs</b>		<b>\$ 5,764,000</b>	<b>\$ 3,159,578</b>	<b>\$ 865,168</b>	<b>\$ 1,581,142</b>	<b>\$ 469,136</b>	<b>\$ 464,200</b>	<b>\$ -</b>	<b>\$ 84,623</b>	<b>\$ 6,623,848</b>	<b>\$ (859,848)</b>	
<b>Contribution from Unrestricted General Fund</b>	00000	\$ -									\$ -	
<b>Available Fund Balance</b>	90185	\$ 1,069,617									\$ 1,069,617	
<b>Total - Revenue and Expenditures</b>		<b>\$ 46,414,000</b>	<b>\$ 15,198,716</b>	<b>\$ 16,208,993</b>	<b>\$ 12,969,359</b>	<b>\$ 878,015</b>	<b>\$ 797,008</b>	<b>\$ -</b>	<b>\$ 1,431,527</b>	<b>\$ 47,483,617</b>	<b>\$ 0</b>	

**Exhibit 11**  
**San Francisco Unified School District**  
**FY 2022-23 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	\$ 563,517	\$ 77,257	\$ 273,236	\$ 37,688	\$ 176,524	\$ -	\$ -			\$ 1,128,222
	CIVIC CENTER	\$ 770,032	\$ 267,774	\$ 408,932	\$ 11,489	\$ 139,525	\$ -	\$ -			\$ 1,597,752
	COUNTY OPPORTUNITY	\$ 803,588	\$ 140,493	\$ 385,899	\$ 39,168	\$ 124,522	\$ -	\$ -			\$ 1,493,670
	COUNTY COURT	\$ 763,174	\$ 70,586	\$ 342,832	\$ 17,728	\$ 150,813	\$ -	\$ -			\$ 1,345,134
	Total County Schools	\$ 2,900,311	\$ 556,110	\$ 1,410,900	\$ 106,073	\$ 591,384	\$ -	\$ -			\$ 5,564,777
	County Office of Education										
	SUPERINTENDENT'S OFFICE	\$ 166,084	\$ -	\$ 56,569	\$ -	\$ 24,170	\$ -	\$ -			\$ 246,823
	INSTRUCTION, INNOVATION, AND SOCIAL JUSTICE	\$ 67,515	\$ -	\$ 23,459	\$ -	\$ -	\$ -	\$ -			\$ 90,973
	LEAD: OFFICE OF COURT COUNTY SCHOOLS	\$ 85,382	\$ 84,025	\$ 71,090	\$ 30,395	\$ 30,000	\$ -	\$ -			\$ 300,892
	BOARD OF EDUCATION	\$ -	\$ 42,240	\$ 84,232	\$ 2,247	\$ -	\$ -	\$ -			\$ 128,719
	CAREER TECHNICAL EDUCATION	\$ 1,263,608	\$ 70,935	\$ 560,365	\$ 281,360	\$ 155,322	\$ -	\$ -			\$ 2,345,111
	STUDENT AND FAMILY SUPPORT	\$ 248,741	\$ 42,819	\$ 120,563	\$ -	\$ 142,658	\$ -	\$ -			\$ 554,779
	PAYROLL DEPARTMENT	\$ -	\$ 1,607,304	\$ 731,532	\$ 21,000	\$ 10,500	\$ -	\$ -			\$ 2,370,336
	LEGAL OFFICE	\$ -	\$ 2,644,341	\$ 1,092,185	\$ 88,028	\$ 469,164	\$ -	\$ -			\$ 4,293,718
	QTEA and FWEA	\$ 100,728	\$ 10,308	\$ 33,999	\$ -	\$ -	\$ -	\$ -			\$ 145,035
	All Other County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,556	\$ -			\$ 65,556
	Total County Office of Education	\$ 1,932,058	\$ 4,501,972	\$ 2,773,990	\$ 423,030	\$ 897,370	\$ -	\$ 13,521			\$ 10,541,942
	GRAND TOTAL	\$ 4,832,369	\$ 5,058,082	\$ 4,184,890	\$ 529,103	\$ 1,488,754	\$ -	\$ 13,521			\$ 16,106,719
	County Schools										
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	\$ 542,493	\$ 324,698	\$ 261,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,128,222
	CIVIC CENTER	\$ 638,157	\$ 426,786	\$ 532,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,597,752
	COUNTY OPPORTUNITY	\$ 875,368	\$ 398,088	\$ 220,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,493,670
	COUNTY COURT	\$ 710,144	\$ 618,647	\$ 16,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,345,134
	Total, County Schools	\$ 2,766,161	\$ 1,768,219	\$ 1,030,397	\$ -	\$ -	\$ -	\$ -			\$ 5,564,777
	County Office of Education										
	SUPERINTENDENT'S OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,823	\$ -	\$ -	\$ 246,823
	INSTRUCTION, INNOVATION, AND SOCIAL JUSTICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,973	\$ -	\$ -	\$ 90,973
	LEAD: OFFICE OF COURT COUNTY SCHOOLS	\$ 30,395	\$ 153,628	\$ -	\$ -	\$ -	\$ -	\$ 116,869	\$ -	\$ -	\$ 300,892
	BOARD OF EDUCATION	\$ -	\$ -	\$ 2,247	\$ -	\$ -	\$ -	\$ 126,472	\$ -	\$ -	\$ 128,719
	CAREER TECHNICAL EDUCATION	\$ 1,724,848	\$ 479,919	\$ 126,823	\$ -	\$ -	\$ -	\$ 13,521	\$ -	\$ -	\$ 2,345,111
	STUDENT AND FAMILY SUPPORT	\$ -	\$ 278,773	\$ 276,006	\$ -	\$ -	\$ -	\$ -	\$ 2,370,336	\$ -	\$ 554,779
	PAYROLL DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,370,336
	LEGAL OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,293,718	\$ -	\$ 4,293,718
	QTEA and FWEA	\$ 59,257	\$ 42,540	\$ 43,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,035
	All Other County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,556	\$ -	\$ 65,556
	Total, County Office of Education	\$ 1,814,499	\$ 954,860	\$ 448,314	\$ -	\$ -	\$ -	\$ 7,324,269	\$ -	\$ -	\$ 10,541,942
	GRAND TOTAL	\$ 4,580,661	\$ 2,723,078	\$ 1,478,711	\$ -	\$ -	\$ -	\$ 7,324,269	\$ -	\$ -	\$ 16,106,719

Exhibit 12  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 County Fund by Resource

Fund	Resource Name	Resource Code	1000 Instruction	2000 Instruction Related	3000 Pupil Services	4000 Ancillary Services	5000 Community Services	6000 Enterprise	7000 General Administration	8000 Plant Services	9000 Other Outgo	Total
<b>05</b>	<b>County Fund by Resource</b>											
	Unrestricted Resources	00000	\$ 1,816,468	\$ 865,066	\$ 149,957	\$ -	\$ -	\$ -	\$ 7,088,202	\$ 60,942	\$ -	\$ 9,980,634
	COUNTY PROGRAMS-PROBATIONARY	02410	\$ 691,668	\$ 404,864	\$ -	\$ -	\$ -	\$ -	\$ 58,435	\$ -	\$ -	\$ 1,154,966
	COUNTY COMMUNITY SCHOOLS	02420	\$ 1,301,554	\$ 823,298	\$ 793,840	\$ -	\$ -	\$ -	\$ 58,435	\$ -	\$ -	\$ 2,977,127
	SCG-LOW INCOME	07090	\$ -	\$ -	\$ 16,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,343
	<b>Subtotal, Unrestricted General Fund</b>		<b>\$ 3,809,689</b>	<b>\$ 2,093,228</b>	<b>\$ 960,140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,205,071</b>	<b>\$ 60,942</b>	<b>\$ -</b>	<b>\$ 14,129,070</b>
	ESSA-Title I-Neglected	30101	\$ -	\$ 209,581	\$ 199,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408,908
	ESSA-Title I-PART D-Delinquent	30250	\$ 155,585	\$ 135,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,644
	VTEA High School Carl Perkins	35500	\$ 488,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,497	\$ -	\$ -	\$ 500,669
	ESSA: TITLE IV	41270	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
	Tobacco-Use Prevention Educati	66800	\$ -	\$ 73,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,714
	TUPE (COUNTY TECHNICAL ASSIST)	66850	\$ -	\$ 74,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,118
	Foster Youth Licensed Home	73660	\$ -	\$ -	\$ 215,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,890
	AB130 Foster Youth Direct Serv	73680	\$ -	\$ 130,941	\$ 60,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,058
	A-G Access Grant	74121	\$ 15,470	\$ 4,018	\$ -	\$ -	\$ -	\$ -	\$ 512	\$ -	\$ -	\$ 20,000
	A-G Learning Loss Mitigation	74130	\$ 19,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512	\$ -	\$ -	\$ 20,000
	QTEA:QLTY TCHR EDUC ACT 08	90230	\$ 16,960	\$ 2,529	\$ 13,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,172
	QTEA:EQUITY ADJUSTMENTS	90237	\$ -	\$ 8,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,936
	FWEA:UESF ADDITIONAL COMP	90260	\$ 41,154	\$ 10,809	\$ 29,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,518
	FWEA:PROFESSIONAL DEV (CERT)	90261	\$ 731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 731
	FWEA:PROFESSIONAL DEV (PARA)	90263	\$ 412	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 948
	FWEA:OTHER BARGAINING UNITS	90282	\$ -	\$ 19,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,731
	MICROSOFT CA ED TECH K12 VCHR	90405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,614	\$ -	\$ -	\$ 4,614
	<b>Subtotal, Restricted General Fund</b>		<b>\$ 770,971</b>	<b>\$ 669,970</b>	<b>\$ 518,572</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,136</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,977,649</b>
	<b>Grand Total</b>		<b>\$ 4,580,661</b>	<b>\$ 2,763,198</b>	<b>\$ 1,478,711</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,223,207</b>	<b>\$ 60,942</b>	<b>\$ -</b>	<b>\$ 16,106,719</b>

Exhibit 13  
 San Francisco Unified School District  
 FY 2022-23 Recommended Budget  
 Student Transportation

	Resource	Revenue	Expenditures By Resource and Major Object							Excess Revenue / (Deficiency)
			1000 CERTIFIED SALARIES	2000 CLASSIFIED SALARIES	3000 EMPLOYEE BENEFITS	4000 BOOKS & SUPPLIES	5000 SERVICES & OTHER EXP	7000 OTHER OUTGO & INDIRECT	Total	
<b>General Ed H/S Transportation</b>										
District Contribution	00000	\$ 5,035,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,035,225
General Ed Home to School	07230	\$ -	\$ -	\$ 629,276	\$ 291,749	\$ 7,600	\$ 4,106,600	\$ -	\$ 5,035,225	\$ (5,035,225)
Public Education Baseline (DCYF)	90556	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ 325,000	\$ -
<b>Subtotal</b>		<b>\$ 5,360,225</b>	<b>\$ -</b>	<b>\$ 629,276</b>	<b>\$ 291,749</b>	<b>\$ 7,600</b>	<b>\$ 4,431,600</b>	<b>\$ -</b>	<b>\$ 5,360,225</b>	<b>\$ -</b>
<b>Special Ed Transportation</b>										
District Contribution	00000	\$ 23,960,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,960,188
Special Ed Home to School	07230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed OD/OI	07240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,960,188	\$ -	\$ 23,960,188	\$ (23,960,188)
Public Education Baseline (DCYF)	90556	\$ 1,114,717	\$ -	\$ -	\$ -	\$ -	\$ 1,114,717	\$ -	\$ 1,114,717	\$ -
Expanded Learning Opp. Program	26000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
<b>Subtotal</b>		<b>\$ 26,574,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,574,905</b>	<b>\$ -</b>	<b>\$ 26,574,905</b>	<b>\$ -</b>
<b>Total - Revenue and Expenditures</b>		<b>\$ 31,935,130</b>	<b>\$ -</b>	<b>\$ 629,276</b>	<b>\$ 291,749</b>	<b>\$ 7,600</b>	<b>\$ 31,006,505</b>	<b>\$ -</b>	<b>\$ 31,935,130</b>	<b>\$ -</b>

**Exhibit 5**  
**San Francisco Unified School District**  
**FY 2022-23 Recommended Budget**  
**Unrestricted General Fund Expenditures by Function/Activity (Excludes Restricted Expenditures)**

FY 2022-23 Budgeted Expenditures (UGF)	2022-23 Recommended Budget	% of Total
<b>Direct Services</b>	<b>\$ 474,742,215</b>	<b>70%</b>
General Education Instruction	\$ 306,731,378	46%
Support to Special Education	\$ 133,800,000	20%
Guidance and Counseling	\$ 13,461,208	2%
Attendance and Social Work	\$ 11,987,289	2%
Health/Nursing	\$ 3,133,616	0%
Other Pupil Services	\$ 5,628,725	1%
<b>Indirect Services</b>	<b>\$ 66,424,675</b>	<b>10%</b>
Instructional Supervision and Administration	\$ 13,728,645	2%
Instructional Library, Media, and Technology	\$ 626,496	0%
School Administration	\$ 52,069,534	8%
<b>Operations</b>	<b>\$ 100,179,636</b>	<b>15%</b>
Pupil Transportation	\$ 28,849,337	4%
Food Services	\$ 320,868	0%
Centralized Data Processing	\$ 19,317,122	3%
Plant Services (Maintenance, Operations, Security, Facilities)	\$ 51,692,308	8%
<b>Administration</b>	<b>\$ 32,386,783</b>	<b>5%</b>
Pupil Testing Services	\$ 3,172,308	0%
Board and Superintendent	\$ 9,220,106	1%
Business Services	\$ 5,382,746	1%
Personnel and Human Resources	\$ 6,477,543	1%
Other Administration	\$ 8,134,080	1%
<b>Total Unrestricted General Fund Expenditures</b>	<b>\$ 673,733,309</b>	<b>100%</b>

