

Board of Trustees Meeting October 23, 2025



For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

Academic Salaries	Object Code	Activity (EC SA)	Activity (EC SB)	Activity (EC SX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	34,599,891	34,983,191		34,983,191
Other	1300	21,763,825	22,231,146	273,821	22,504,967
Total Instructional Salaries		56,363,716	57,214,337	273,821	57,488,158
Non-Instructional Salaries					
Contract or Regular	1200		12,917,385	247,520	13,164,905
Other	1400		2,754,971	252,666	3,007,637
Total Non-Instructional Salaries		0	15,672,356	500,186	16,172,542
Total Academic Salaries		56,363,716	72,886,693	774,007	73,660,700
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		32,242,467	571,259	32,813,726
Other	2300		3,311,480	104,959	3,416,439
Total Non-Instructional Salaries		0	35,553,947	676,218	36,230,165
Instructional Aides					
Regular Status	2200	3,059,627	3,059,627		3,059,627
Other	2400	390,141	390,141		390,141
Total Instructional Aides		3,449,768	3,449,768	0	3,449,768
Total Classified Salaries		3,449,768	39,003,715	676,218	39,679,933
Employee Benefits	3000	26,927,954	54,477,746	488,006	54,965,752
Supplies and Materials	4000		896,033	5,414	901,447
Other Operating Expenses	5000		14,883,364	336,201	15,219,565
Equipment Replacement	6420		550,134		550,134
Total Expenditures Prior to Exclusions		86,741,438	182,697,685	2,279,846	184,977,531

50% Law

(ECS
84362)

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For Actual Year: 2024-2025

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50% Law

(ECS
84362)

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Exclusions		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		10,781,736		10,781,736
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		206,155		206,155
Lottery Expenditures					
Academic Salaries	1000		3,120,416		3,120,416
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0



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50% Law

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	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	14,108,307	0	14,108,307
Total for ECS 84362, 50% Law		86,741,438	168,589,378	2,279,846	170,869,224
Percent of CEE (Instructional Salary Cost / Total CEE)		51.45%	100.00%		
50% of Current Expense of Education			84,294,689		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		86,741,438	168,589,378	2,279,846	170,869,224
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		86,741,438	182,697,685	2,279,846	184,977,531
Capital Expenditures	6000	135,878	550,135		550,135
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		86,877,316	183,247,820	2,279,846	185,527,666



For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	3,606,353	3,992,573	3,606,353	3,992,573
State Revenues	8600	112,787,669	104,899,947	41,452,712	75,313,072	154,240,381	180,213,019
Local Revenues	8800	92,271,718	97,289,440	8,957,012	4,491,290	101,228,730	101,780,730
Total Revenues		205,059,387	202,189,387	54,016,077	83,796,935	259,075,464	285,986,322
EXPENDITURES:							
Academic Salaries	1000	74,089,922	78,111,329	8,376,454	11,006,317	82,466,376	89,117,646
Classified Salaries	2000	39,935,207	40,226,751	11,494,284	13,441,480	51,429,491	53,668,231
Employee Benefits	3000	55,239,839	57,017,454	6,784,928	7,086,478	62,024,767	64,103,932
Supplies and Materials	4000	901,444	1,375,210	1,760,942	3,872,086	2,662,386	5,247,296
Other Operating Expenses and Services	5000	15,230,056	14,634,498	4,389,841	17,981,248	19,619,897	32,615,746
Capital Outlay	6000	550,135	729,892	2,009,147	4,740,000	2,559,282	5,469,892
Total Expenditures		185,946,603	192,095,134	34,815,596	58,127,609	220,762,199	250,222,743
Excess /(Deficiency) of Revenues over Expenditures		19,112,784	10,094,253	19,200,481	25,669,326	38,313,265	35,763,579
Other Financing Sources	8900	6,945,754	0	165,971	0	7,111,725	0
Other Outgo	7000	5,938,898	5,619,842	19,323,586	25,669,326	25,262,484	31,289,168
Net Increase/(Decrease) in Fund Balance		20,119,640	4,474,411	42,866	0	20,162,506	4,474,411
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,383,845	53,503,390	9,538,311	3,867,030	42,922,156	57,370,420
Prior Years Adjustments	9020	(95)		(5,714,147)		(5,714,242)	
Adjusted Beginning Balance	9030	33,383,750		3,824,164		37,207,914	
Ending Fund Balance, June 30		53,503,390	57,977,801	3,867,030	3,867,030	57,370,420	61,844,831

311 General Fund
includes
Unrestricted +
Restricted

Revenue,
Expenditure and
Fund Balance

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A large, 3D white text graphic that reads "THANK YOU!" is centered on a red rectangular background with rounded corners. A red paperclip is positioned behind the text, appearing to hold it in place. The text has a slight shadow, giving it a three-dimensional appearance.

THANK YOU!

Comments/Questions?