

# PGC Budget Committee

## November 25, 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   |             |
| <b>Instructional Salaries</b>                 |             |                           |                  |                  |             |
| 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  |
| <b>Total Instructional Salaries</b>           |             | 56,363,716                | 57,214,337       | 273,821          | 57,488,158  |
| <b>Non-Instructional Salaries</b>             |             |                           |                  |                  |             |
| Contract or Regular                           | 1200        |                           | 12,917,385       | 247,520          | 13,164,905  |
| Other                                         | 1400        |                           | 2,754,971        | 252,666          | 3,007,637   |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         | 15,672,356       | 500,186          | 16,172,542  |
| <b>Total Academic Salaries</b>                |             | 56,363,716                | 72,886,693       | 774,007          | 73,660,700  |
| <b>Classified Salaries</b>                    |             |                           |                  |                  |             |
| <b>Non-Instructional Salaries</b>             |             |                           |                  |                  |             |
| Regular Status                                | 2100        |                           | 32,242,467       | 571,259          | 32,813,726  |
| Other                                         | 2300        |                           | 3,311,480        | 104,959          | 3,416,439   |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         | 35,553,947       | 676,218          | 36,230,165  |
| <b>Instructional Aides</b>                    |             |                           |                  |                  |             |
| Regular Status                                | 2200        | 3,059,627                 | 3,059,627        |                  | 3,059,627   |
| Other                                         | 2400        | 390,141                   | 390,141          |                  | 390,141     |
| <b>Total Instructional Aides</b>              |             | 3,449,768                 | 3,449,768        | 0                | 3,449,768   |
| <b>Total Classified Salaries</b>              |             | 3,449,768                 | 39,003,715       | 676,218          | 39,679,933  |
| <b>Employee Benefits</b>                      | 3000        | 26,927,954                | 54,477,746       | 488,006          | 54,965,752  |
| <b>Supplies and Materials</b>                 | 4000        |                           | 896,033          | 5,414            | 901,447     |
| <b>Other Operating Expenses</b>               | 5000        |                           | 14,883,364       | 336,201          | 15,219,565  |
| <b>Equipment Replacement</b>                  | 6420        |                           | 550,134          |                  | 550,134     |
| <b>Total Expenditures Prior to Exclusions</b> |             | 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      |
| <b>Activities to Exclude</b>                                        | <b>TOP Code</b>    |                           |                 |                 |            |
| 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          |
| <b>Objects to Exclude</b>                                           | <b>Object Code</b> |                           |                 |                 |            |
| 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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|                                                                          | Object<br>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<br>preceeding Fiscal Year |                |                           |                 |                 |             |
| Amount Required to be Expended for Salaries of Classroom<br>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 |

Instructional  
Salary Cost In  
Percentage  
without  
exclusion

46.75%



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 background has a subtle gradient and a faint watermark pattern.

**THANK YOU!**

*Comments/Questions?*