

SFUSD Central Administration

Policy Analysis Report to Supervisor Hillary Ronen

Presentation to:

YOUTH, YOUNG ADULT & FAMILIES COMMITTEE

BOARD OF SUPERVISORS

CITY AND COUNTY OF SAN FRANCISCO

January 13, 2023

Peer Districts used for Comparison

Enrollment range: 28,710 - 72,419 SFUSD: 58,705 # School sites range : 41 – 118 SFUSD: 114

➤ SFUSD provided input

Other: revenues & expenditures, student enrollment, ethnic diversity, % English language learners, urban setting

1. Fresno Unified School District ✓
2. Long Beach Unified School District ✓
3. Elk Grove Unified School District ✓
4. San Bernardino City Unified School District
5. Corona-Norco Unified School District ✓
6. Oakland Unified School District ✓
7. Santa Ana Unified School District
8. Sacramento City Unified School District
9. Clovis Unified School District
10. Garden Grove Unified School District
11. West Contra Costa Unified School District
12. San Jose Unified School District

✓ Staffing (FTEs) comparison districts

Central Administration Spending & Staffing Higher than Peers

	FY 2020-21			SFUSD Variance
	SFUSD	Peer Median	Over/(Under)	
Total Central Administrative Expenditures	\$245,483,791	\$134,390,762	\$111,093,030	83%
Central Admin Expenditures per Student	\$4,182	\$2,853	\$1,329	47%
All Operating Expenditures per Student	\$16,657	\$14,113	\$2,544	18%
Total Central Administrative Filled FTEs	1,294.1	674.3	619.8	92%
Central Admin Filled FTEs/10,000 Students	220.4	138.4	82	59%
All Filled FTEs/10,000 Students	1,355.2	990.9	364.3	37%

Source: California Department of Education Standardized Account Code Structure data; FY 2020-21 position control reports provided by SFUSD and peer districts.

District Total Operating Spending Comparisons

FY 2020-21

Operating Expenditures	SFUSD	Peer Median	Over/ (under)	SFUSD Variance
Central Administration Spending	\$245,483,791	\$134,390,762	\$111,093,030	83%
Non-Central Administration Spending	732,354,126	554,776,369	177,577,757	32%
Total Operating Spending	\$977,837,918	\$675,096,969	\$302,740,949	45%
Operating Expenditures per Student				
Central Admin. Spending per Student	\$4,182	\$2,853	\$1,329	47%
Non-Central Admin. Spending per Student	12,475	11,662	813	7%
Total Operating Spending per Student	\$16,657	\$14,113	\$2,544	18%

Central Administration Spending by Function, SFUSD vs. Peer Districts

Function	SFUSD	FY 2020-21	Over/(Under)
		Peer Median	
Instructional Supervision and Administration	\$104,504,179	\$27,516,021	\$76,988,158
Board and Superintendent	17,346,492	3,699,605	13,646,887
Centralized Data Processing	25,929,715	8,848,226	17,081,489
All Other General Administration	23,467,105	20,545,769	2,921,336
Plant Maintenance and Operations	65,911,647	58,295,539	7,616,108
Facilities Acquisition and Construction / Rents and Leases	8,324,654	4,537,923	3,786,731
Total Central Administration	\$245,483,791	\$134,390,762	\$111,093,030
All Operating Expenditures	\$977,837,918	\$675,096,969	\$302,740,949
Central Administrative Spending as a Percent of Total Operating Spending	25%	18%	7%

Source: California Department of Education Standardized Account Code Structure data.

Note: Operating Expenditures include expenditures in the General Fund and special revenue funds.

Central Administration Spending per Student

	<u>Spending Per Student, FY 2020-21</u>		
	SFUSD	Peer Median	Over/(Under)
Instructional Supervision and Administration	\$1,780	\$611	\$1,169
Board and Superintendent	295	78	217
Centralized Data Processing	442	171	271
All Other General Administration	400	429	(29)
Plant Maintenance and Operations	1,123	1,240	(117)
Facilities Acquisition and Construction/ Rents & Leases	142	91	51
Total	\$4,182	\$2,853	\$1,329

Source: California Department of Education Standardized Account Code Structure data.

Note: The per student value is calculated using districts' census day enrollment (CDE), which is measured by counting the number of students enrolled in school on the first Wednesday in October. SFUSD's CDE was 58,705 for FY 2020-21.

Within Instructional Supervision and Administration: *Services and Other Operating Expenditures* Significantly Exceeds the Peer District Median

Instructional Supervision and Administration Spending by Object, FY 2020-21

<i>Instructional Supervision and Administration</i>	SFUSD	Peer Median	Over/ (Under)	Pct.
Books and Supplies	\$3,243,082	\$734,476	\$2,508,607	342%
Salaries and Benefits	67,317,470	23,306,242	44,011,228	189%
<i>Services and Other Operating Expenditures</i>	33,943,627	1,648,547	32,295,080	1,959%
Total	\$104,504,179	\$27,516,021	\$76,988,158	280%

Source: California Department of Education Standardized Account Code Structure data.

Central Administration Filled FTEs, SFUSD and Peer Districts, FY 2020-21

District ^a	Central Admin FTEs Total	Central Admin FTEs per 10,000 Pupils	Central Admin FTEs as Pct. Of Total FTEs
Fresno Unified	1,339.2	184.9	16%
Long Beach Unified	1,388.6	199.2	19%
Elk Grove Unified ^b	443.2	69.3	-
Corona-Norco Unified	630.3	122.8	15%
Oakland Unified	674.3	138.4	14%
Median	674.3	138.4	16%
SFUSD	1,294.1	220.4	16%

Source: FY 2020-21 position control reports provided by the districts.

a: All districts' position data excludes vacancies.

b: As of October 2022, the total number of FTEs at Elk Grove Unified was not available, so the percentage of Central Administration FTEs out of total FTEs at Elk Grove Unified is not available.

Central Administration Filled FTEs by Function, SFUSD and Peer Districts, FY 2020-21

District	Per 10,000 Pupils			Per 10,000 Pupils			Per 10,000 Pupils		
	FTEs	FTEs	% Total FTEs	FTEs	FTEs	% Total FTEs	FTEs	FTEs	% Total FTEs
	<i>Instructional Supervision and Administration</i>			<i>General Administration</i>			<i>Plant Services</i>		
Fresno	244.9	33.8	3%	279.7	38.6	3%	814.6	112.5	10%
Long Beach	467.9	67.1	7%	232.1	33.3	3%	688.6	98.8	10%
Elk Grove Unified	92.8	14.5	-	184.7	28.9	-	165.6	25.9	-
Corona-Norco Unified	139.9	27.3	3%	119.3	23.2	3%	371.1	72.3	9%
Oakland Unified	111.6	22.9	2%	139.3	28.6	3%	423.4	86.9	9%
Median	139.9	27.3	3%	184.7	28.9	3%	423.4	86.9	10%
SFUSD	438.0	74.6	6%	293.9	50.1	4%	562.2	95.8	7%

Source: FY 2020-21 position control reports provided by the districts.

Defining “Central Administration”

Function	SACS Code	Definition
Instructional Supervision and Administration	2100-2200	Spending on activities to assist instructional staff in planning, developing, and evaluating instruction, including curriculum development and staff professional development and training.
General Administration	7000-7999	Agency-wide administrative activities, including: the administrative and policy roles of the Board and Superintendent; staff relations and negotiations; public information; financial auditing; budgeting; accounts payable and receivable; payroll; accounting; personnel and human resources; staff development; planning, research, and development; purchasing; warehousing and distribution; printing, publishing, and duplicating; and data processing, computer facility management, and systems development.
Plant Services	8000-8999	Services that include activities that keep a district’s physical locations open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in working condition and satisfactory repair; activities concerned with capital projects such as acquiring land and buildings, remodeling or constructing buildings, and improving sites; and activities to acquire facilities through operating leases or rentals.

Source: California School Accounting Manual.



Policy Options

1. Call a public hearing and present the information contained in this report to SFUSD for additional discussion and analysis as part of an assessment of policy choices and funding decisions, and request that SFUSD provide additional information and context as appropriate, in order to inform SFUSD's policy and budgetary decisions.
2. Request that SFUSD report back to the Board of Supervisors in six months on its assessment of the results of this analysis and any resulting changes in resource allocations.

Questions and Comments

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<https://sfbos.org/budget-legislative-analyst-reports>

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