

**BOARD OF EDUCATION**

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MEMO

DATE: June 14, 2018

TO: Santa Cruz County Board of Trustees

FROM: Mary Hart
Deputy Superintendent, Business Services

RE: SCCOE 2018-19 Adopted Budget

Financial Certification Status:

This Adopted budget document for fiscal year 2018-19 contains the fiscal projections for the Santa Cruz County Office of Education (SCCOE) for the Estimated Actuals of 2017-18, 2018-19 Adopted Budget and the two subsequent years. The reports indicate the SCCOE during these years will meet its fiscal needs and responsibilities. The projections for revenues are based upon recommended economic projections by the School Services of California (SCC) and the Department of Finance (DOF). Specific projection assumptions are contained within the Multiple Year Projection document.

Top Level Summary

Highlights of the general fund budget for this Adopted Budget report include:

- Local Control Funding Formula (LCFF) funding projections have not change overall. The SCCOE continues to be in a Hold Harmless state with the LCFF funding. Calculations have been performed using the latest information related to COLA and Growth and the Core and Alternative Education programs budgets have been adjusted accordingly using funds available.
- The COLA for 18-19 is estimated at 2.71%. This COLA is applied to the appropriate grants and Special Education. It does not affect the LCFF funding for the SCCOE. The COLA for 2019-20 is estimated at 2.57% and the COLA for 2020-21 is projected at 2.67%. Again, the SCCOE is under the hold harmless status and does not recognize any of the COLAs in the budget for LCFF funding but other state programs such as Special Education would receive the COLA which is passed onto the districts under the guidelines of the Special Education Local Plan Area (SELPA).
- Step, Column and a Health and Welfare adjustments are incorporated into each of the out years. Health and Welfare is estimated with a 5% increase in both years.
- One-time expenditures were eliminated from the out year budgets.

cc: Michael C. Watkins, Superintendent of Schools
Jean Gardner, Senior Director/Fiscal Services
Rebecca Olker, Manager/Internal Finance



Fiscal Year 2018-2019

Proposed Budget

**Santa Cruz County
Office of Education**



SANTA CRUZ COUNTY OFFICE OF EDUCATION
400 Encinal Street, Santa Cruz, CA

Michael C. Watkins, Superintendent of Schools

2018 - 2019 PROPOSED BUDGET

Board of Education

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Dana Sales

Prepared by:

Mary Hart, Deputy Superintendent, Business Services
Rebecca Olker, Manager, Internal Business Services
Michelle Coffman, Financial Analyst, Business Services
Leslie Kootstra, Senior Executive Assistant, Business Services

SANTA CRUZ COUNTY OFFICE OF EDUCATION 2018-19 PROPOSED BUDGET

SUPERINTENDENT'S MESSAGE

The May Revise Budget has been released and the State is allocating \$3.9 Billion in new money through Proposition 98 funding to schools. This budget reflects the Governor's desire to fully fund school districts under the Local Control Funding Formula (LCFF). While this means something different for the Santa Cruz County Office of Education (SCCOE) than it does for districts, it is good news for our districts. For the SCCOE, new revenues are primarily coming from grants.

The May Revise proposes \$2 billion in one-time funds to pay off SCCOE and school district mandate claims; however, it also contains strings attached. For many years, the State has owed school districts and county offices for mandated claims, School-Based Medi-Cal Administrative Activities (SMAA) claims, and Local Education Agency (LEA) billing claims. The State now proposes to take the money (from districts) that is owed to the State from these one-time funds; even though the State has not fully paid for the claims they owe to the districts.

Our new Career Advancement Charter School has had a good year. The average daily attendance during the first year was 56 students. There were 25 graduates for 2017-18 and the Charter plans to expand to a new site in 2018-19. The SCCOE and the four high school districts (San Lorenzo Valley, Scotts Valley, Santa Cruz City Schools and Pajaro Valley) have finished the third year of a four-year agreement for the Career Technical Education Partnership (CTEP). Classes and services have expanded at the district schools using Career Technical Education Incentive Grant funds. Over the next year, the SCCOE and the four school districts will begin discussing the future of the CTE services to be offered by the SCCOE in support of the anticipated take back of some CTE programs. The Educational Services Division acquired a donation from Plantronics for \$65,000. These funds will be used to expand K-12 science education across the county and the Science Fair.

As a reminder, the SCCOE is considered a "hold harmless" COE under the new funding model. While additional funds are available for the districts in the county, the SCCOE will not receive new funding under LCFF for many years. The service model changes we have implemented to CTEP and the New Teacher Program will help sustain the SCCOE into the future and allow the SCCOE to give modest salary increases and retain staff over the next few years. We continue to monitor the budget closely.

I would like to thank the Board for their commitment to student and educational programs and applaud their dedication in maintaining a fiscally solvent budget. The goals of the Board and the staff of the County Office are the same and I am confident that we will fulfill our mission and obligation to the community. I would also like to thank the SCCOE staff for their patience and hard work over this past year and also thank the Business Services Department for their guidance and assistance in preparing this budget. I am pleased to present a budget that reflects both the commitment and creativity of a dedicated Board and staff.

Michael C. Watkins
County Superintendent of Schools

SANTA CRUZ COUNTY OFFICE OF EDUCATION

MISSION STATEMENT

The Santa Cruz County Office of Education provides quality educational programs and services to a diverse community of learners, educators, school districts and collaborative partners.

VISION STATEMENT

Student Success – A Shared Vision



The 2018 - 2019 Proposed Budget is the financial document to support the program goals, objectives, and mission of the Santa Cruz County Office of Education.

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2018-2019 PROPOSED BUDGET SUMMARY NARRATIVE
JUNE 14, 2018**

The 2018-2019 proposed Budget has been developed with broad departmental and staff input and is presented to the Santa Cruz County Board of Education in accordance with Education Code Section 1620. Annually, the final Budget must be adopted prior to July 1, and developed in accordance with state-adopted Criteria and Standards. After the Budget has been adopted, the State Superintendent of Public Instruction will conduct a review in accordance with the requirements of the Education Code.

The Budget is the financial plan that supports the program goals, objectives and mission of the Santa Cruz County Office of Education. The Santa Cruz County Office of Education Budget is a highly decentralized budget. Some of the 2018-2019 budgets will have carry-overs or deferred revenues from closing our 2017-2018 fiscal year that will be treated as budget revisions at the First Interim Financial reporting period.

REVENUE BY SOURCE

Revenues are received from a number of sources and are either for unrestricted or restricted purposes. Listed below are the General Purposes Fund revenue sources and percentages of revenue received by the Santa Cruz County Office of Education.

<u>Categories</u>	<u>2017-18</u>	<u>%</u>	<u>2018-19</u>	<u>%</u>
LCFF Revenues	\$27,042,923	52.35	\$27,242,923	50.15
Federal Revenues	\$7,651,235	14.81	\$7,405,876	13.63
Other State Revenues	\$4,471,603	8.66	\$7,932,026	14.60
Other Local Revenues	\$12,491,070	24.18	\$11,747,301	21.62
Total General Fund Revenues	\$51,656,830	100.00%	\$54,328,126	100.00%

Local Control Funding Formula (LCFF) revenue represents 50.15% of our Budget. LCFF is the source of revenue for the court and community school classes, direct service program, county office core revenue, and a portion of the Special Education Program Funding. LCFF revenue is comprised of a combination of state taxes and local property taxes based on State funding formulas. The funds allocated under the Education Protection Act are also included in the funding source.

Federal revenue represents 13.63% of our Budget. Federal revenue funds grants and entitlements for special purposes. A few examples of Federal revenues currently budgeted include Title I, Title II, and the federal pass through revenues for the School-Based Medi-Cal Administrative Agency.

Other State revenue represents 14.60% of our Budget. The majority of this revenue is received for the portion of our Special Education entitlement, which is not funded by LCFF revenue, federal grants, or property taxes. The majority of other state revenue received by the SCCOE is for the Mandated Cost Reimbursements, Foster Youth, Lottery funding and the Career Technical Education Incentive Grant.

Local revenue represents 21.62% of our Budget. Local revenue includes income from district support for the Career Technical Education Partnership (CTEP) and New Teacher Project (NTP), interest earnings, fees collected from district workshops, and miscellaneous sales, donations, contracts, and grants.

ADA

Some programs generate their revenues based upon a pupil attendance statistic called an average daily attendance (ADA). For those projections, we have used the following attendance estimates:

	<u>2017-18</u>	<u>2018-19</u>
Court Schools	83	83
Community Schools	747	747
Special Education	91	104
Career Advancement Charter	56	84
COE TOTAL	977	1018
County-wide K-12 (other purpose)	38,213	38,213

EXPENDITURES BY CATEGORY

Each program which receives revenue budgets its allocation of funding to various cost categories. These cost categories include salaries and benefits, instructional materials and supplies, other operating services, capital outlay, other outgo and other uses as follows:

<u>Categories</u>	<u>2017-18</u>	<u>%</u>	<u>2018-19</u>	<u>%</u>
Certificated Salaries	\$10,595,323	21.06	\$10,967,874	20.21
Classified Salaries	\$10,870,027	21.61	\$11,221,565	20.68
Employee Benefits	\$11,293,528	22.45	\$12,229,612	22.54
Supplies, Materials	\$1,532,657	3.05	\$3,356,296	6.19
Operating Expenses	\$9,045,051	17.98	\$9,188,678	16.93
Capital Outlay	\$116,500	0.23	\$698,115	1.29
Other Outgo	\$6,853,822	13.62	\$6,600,487	12.16
Total General Fund Expenditures	\$50,306,908	100.00%	\$54,262,627	100.00%

The chart above indicates that 63.43% of the SCCOE budgeted expenditures in 2018-19 in the County School Service Fund are for salaries and benefits. The salaries and benefits are budgeted from the automated position control system, based on the positions and salary placements authorized by the County Superintendent.

Statutory benefits for 2018-19 have been projected at the following levels:

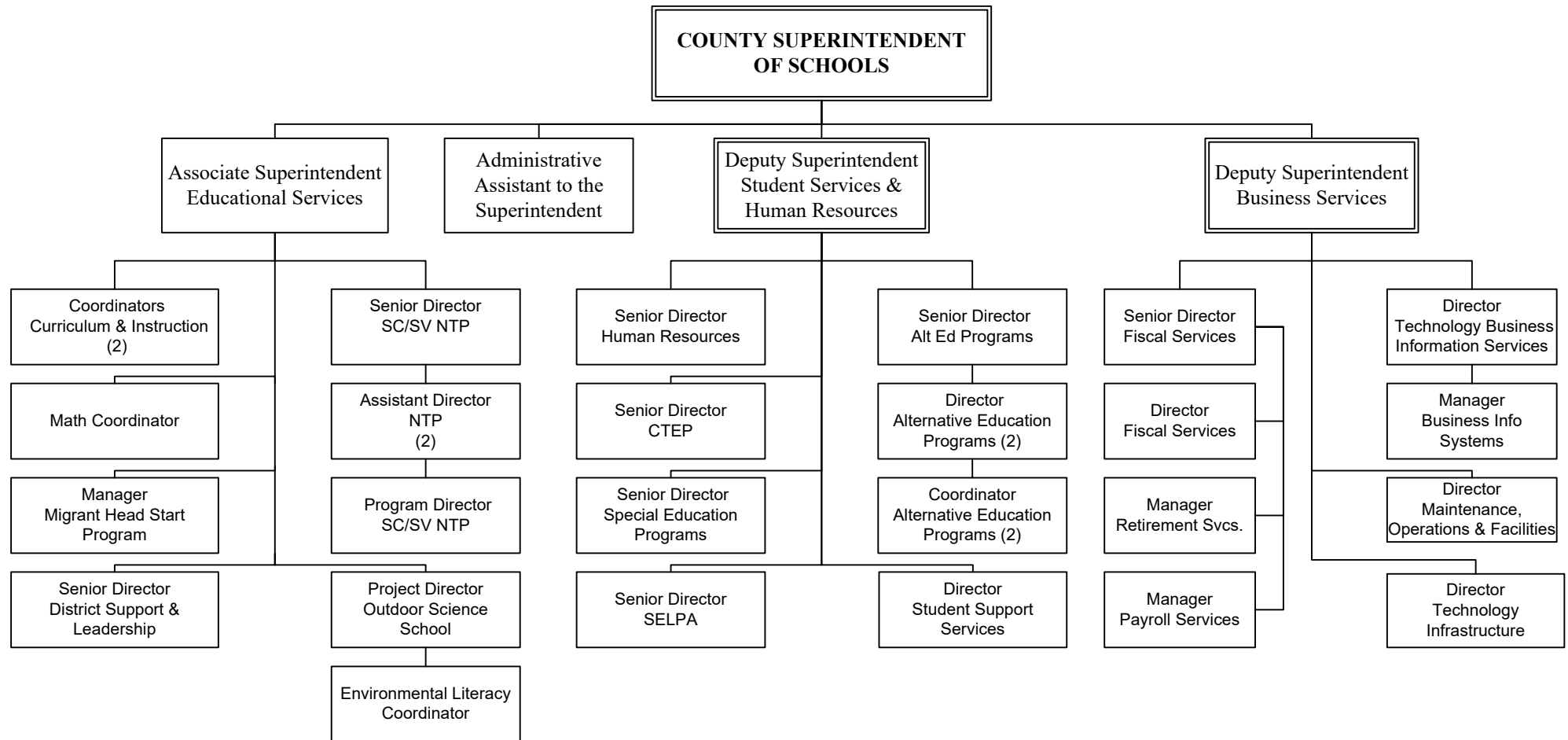
STRS	16.28%	Medicare	1.45%
PERS	18.062%	Unemployment	.05%
FICA	6.20%	Worker's Comp	1.836%

The other cost categories have budgeted expenditures, which are identified by the program managers to fulfill program needs.

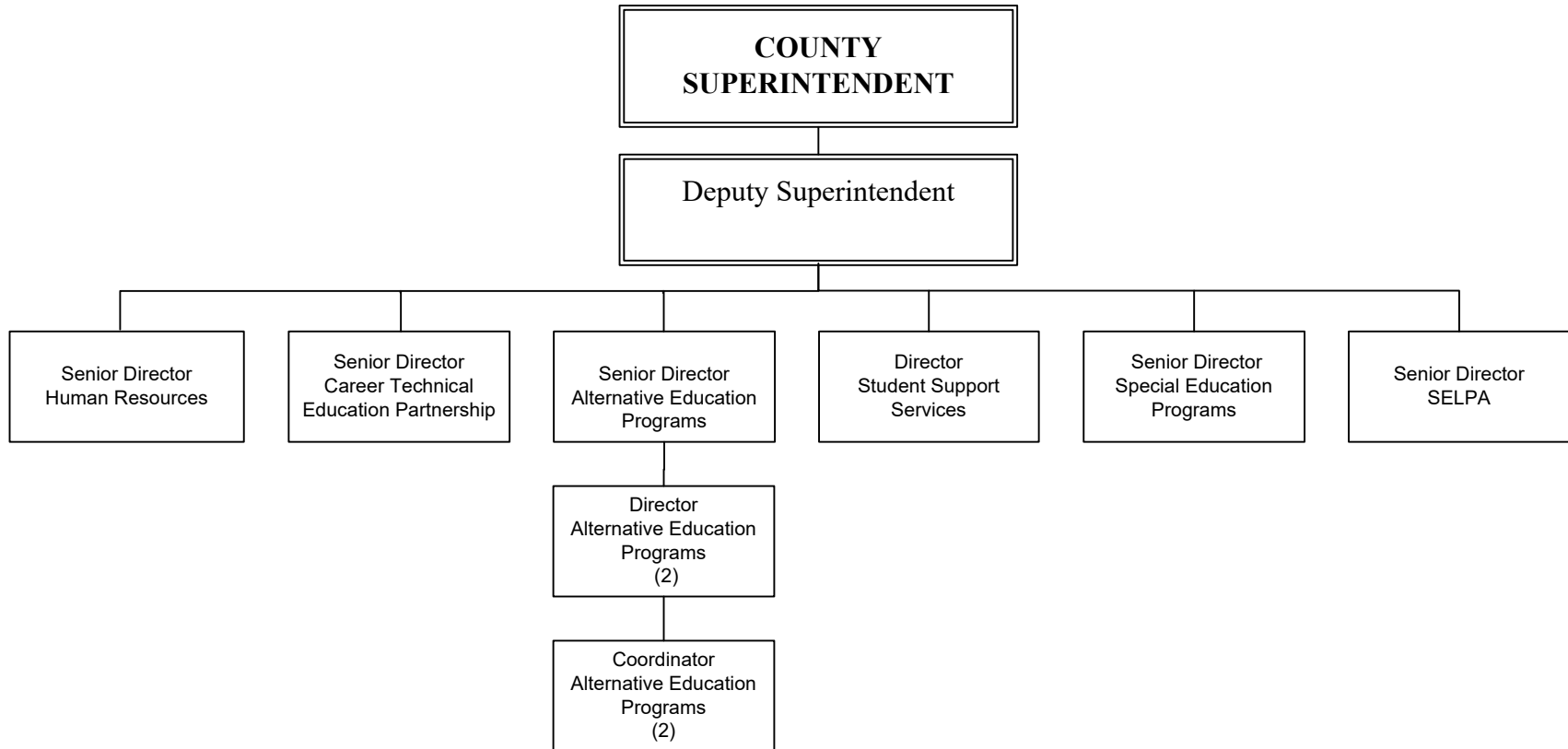
BEGINNING BALANCE

The beginning balance is the estimated ending balance from the previous fiscal year. Upon closing the fiscal year, the unaudited actual beginning balance revisions will be reviewed with the Board and submitted to the State no later than October 15, 2018, per statute.

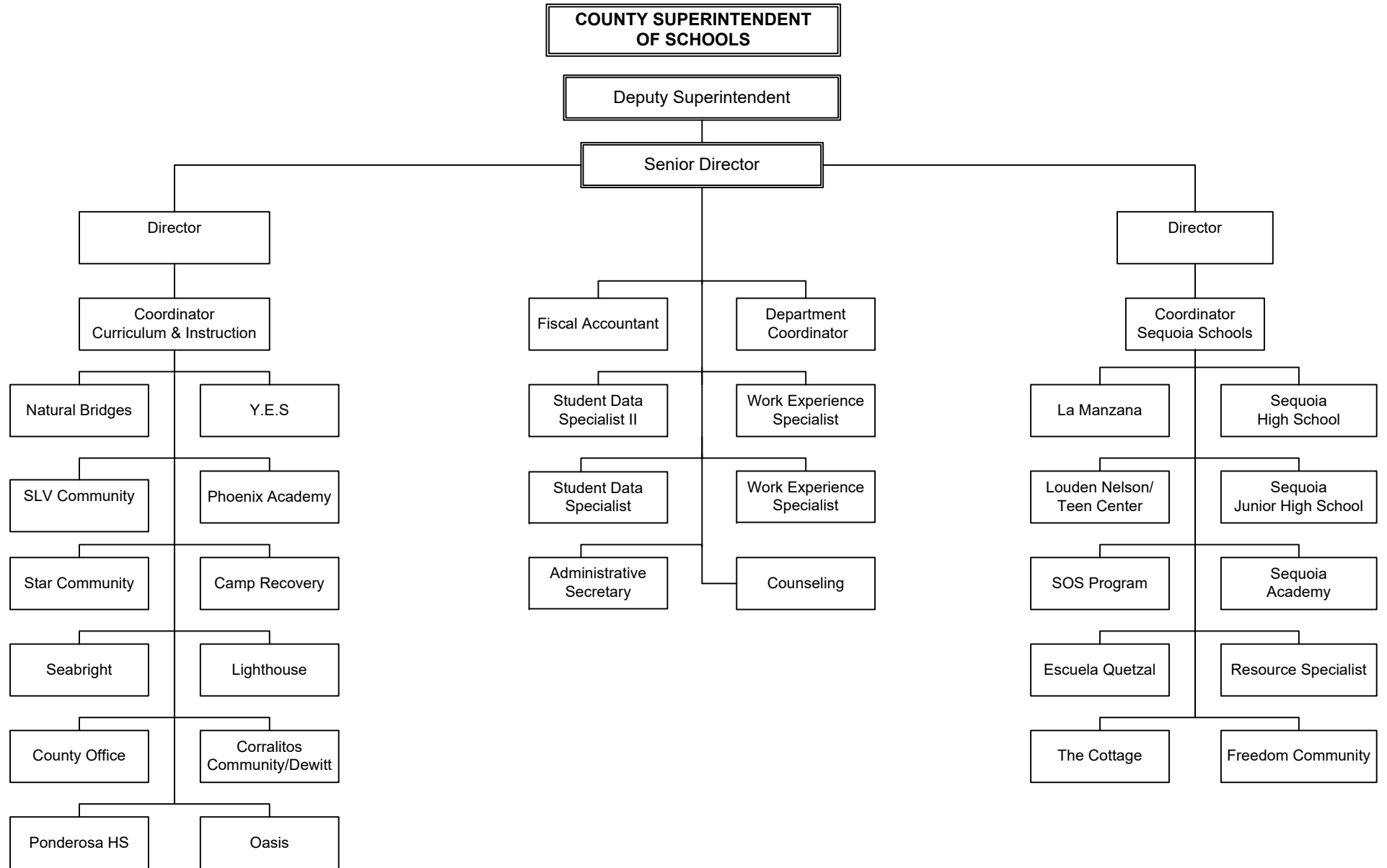
Santa Cruz County Office of Education – Management – 2018-2019



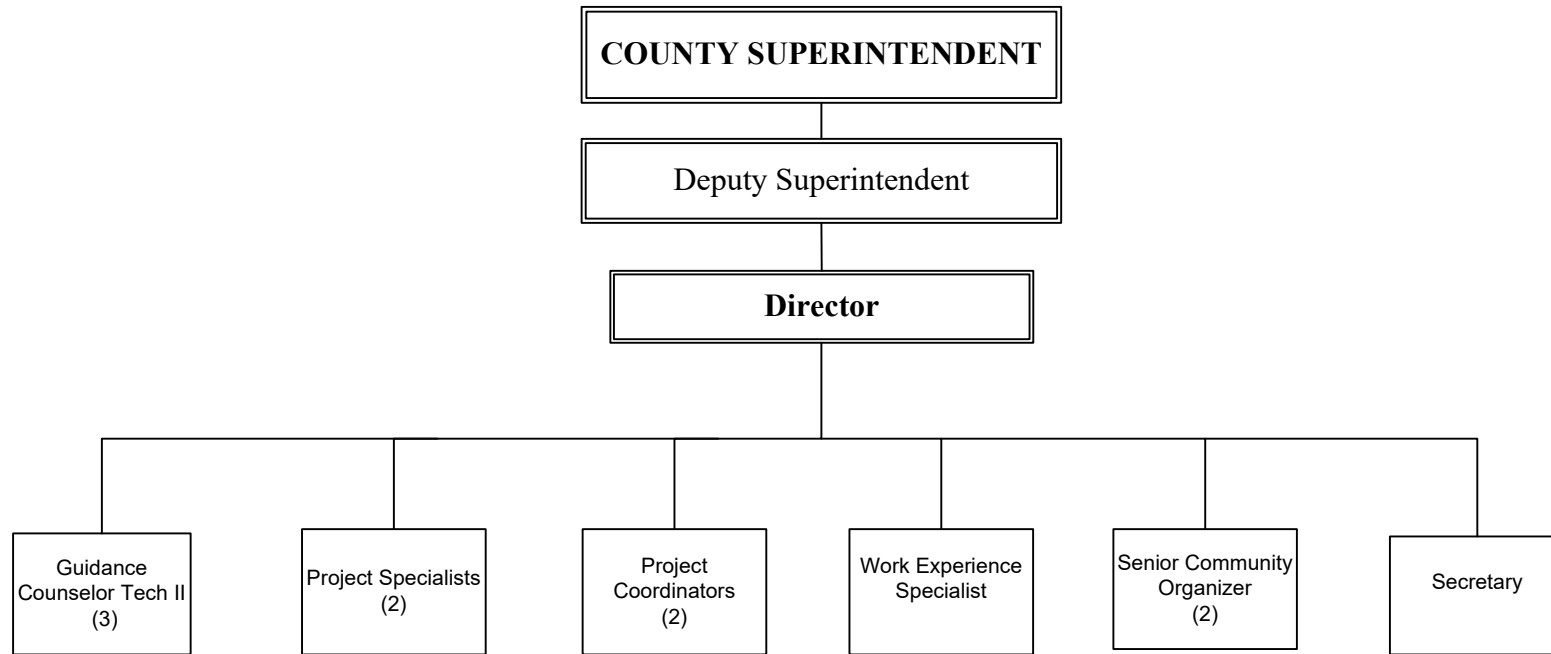
Santa Cruz County Office of Education – Student Services – 2018-2019



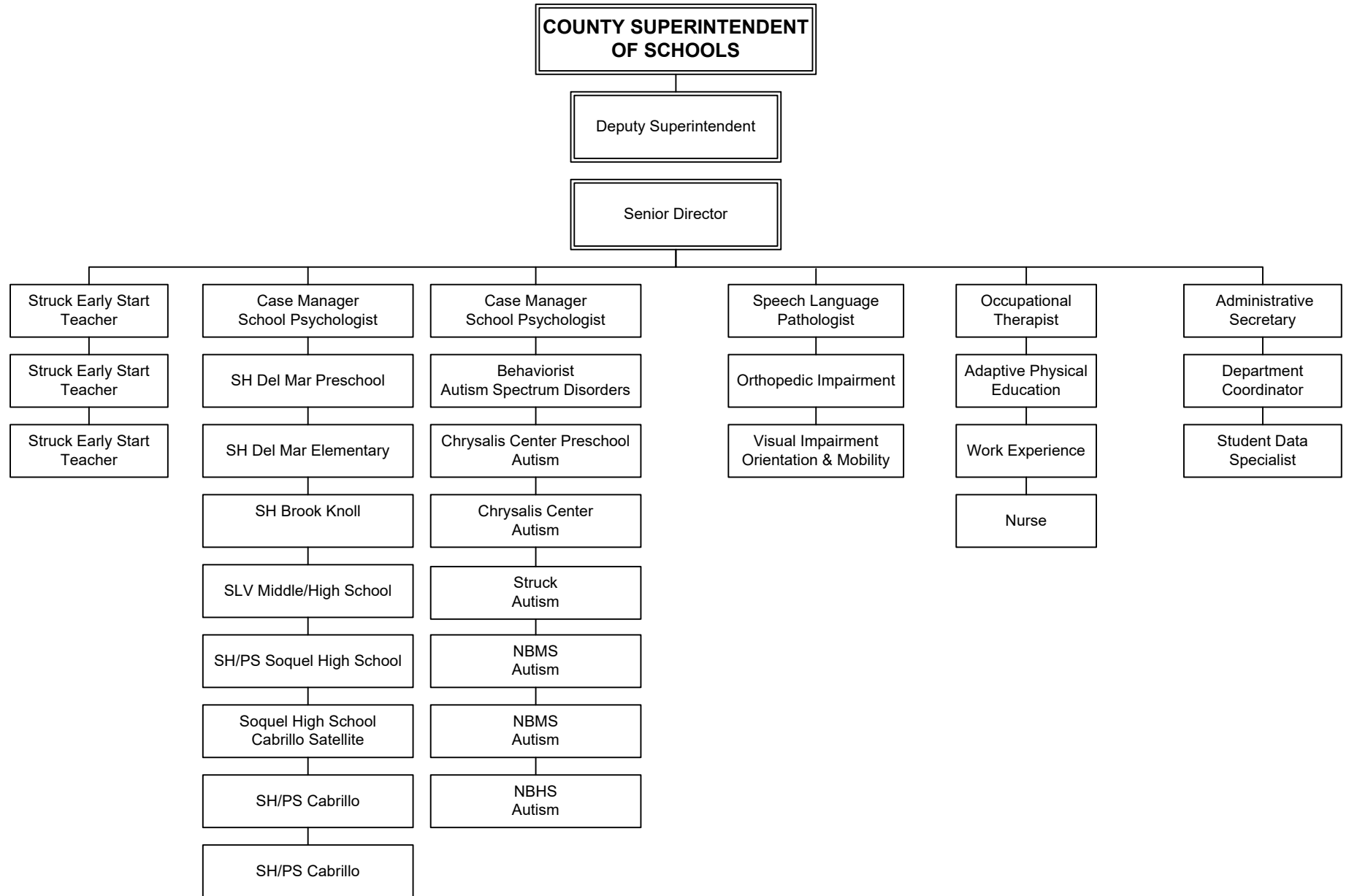
Santa Cruz County Office of Education – Alternative Education – 2018-2019



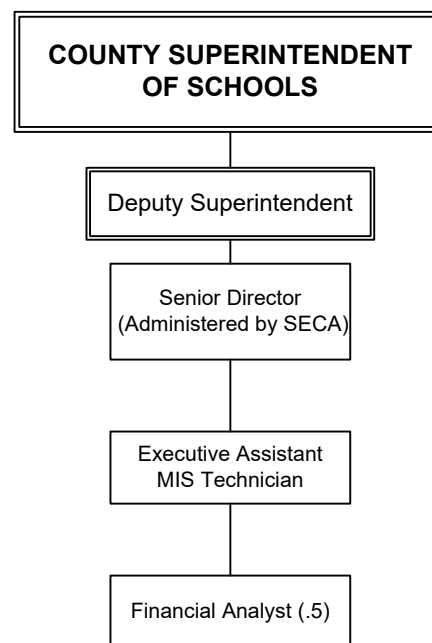
Santa Cruz County Office of Education – Student Support Services – 2018-2019



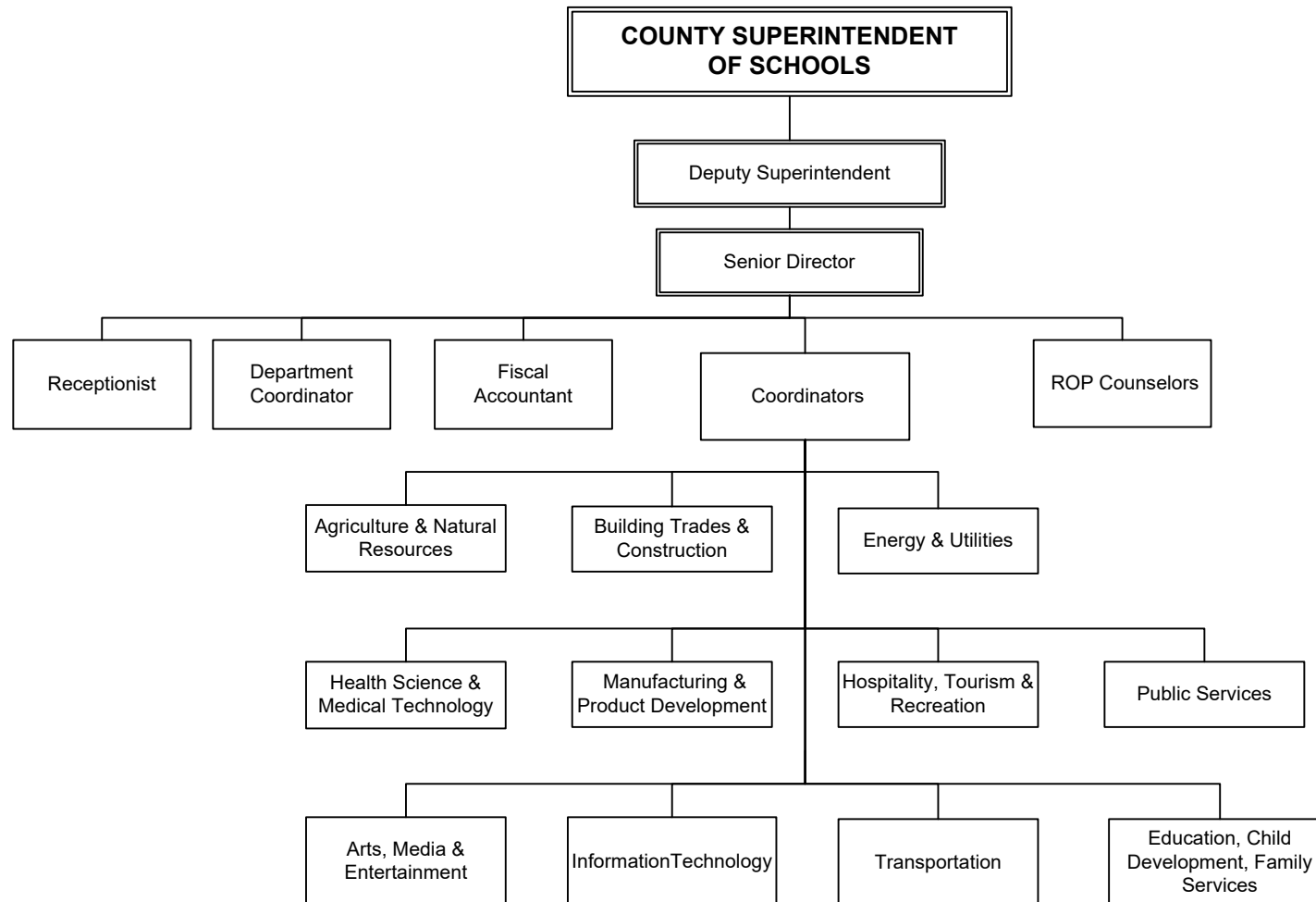
Santa Cruz County Office of Education – Special Education – 2018-2019



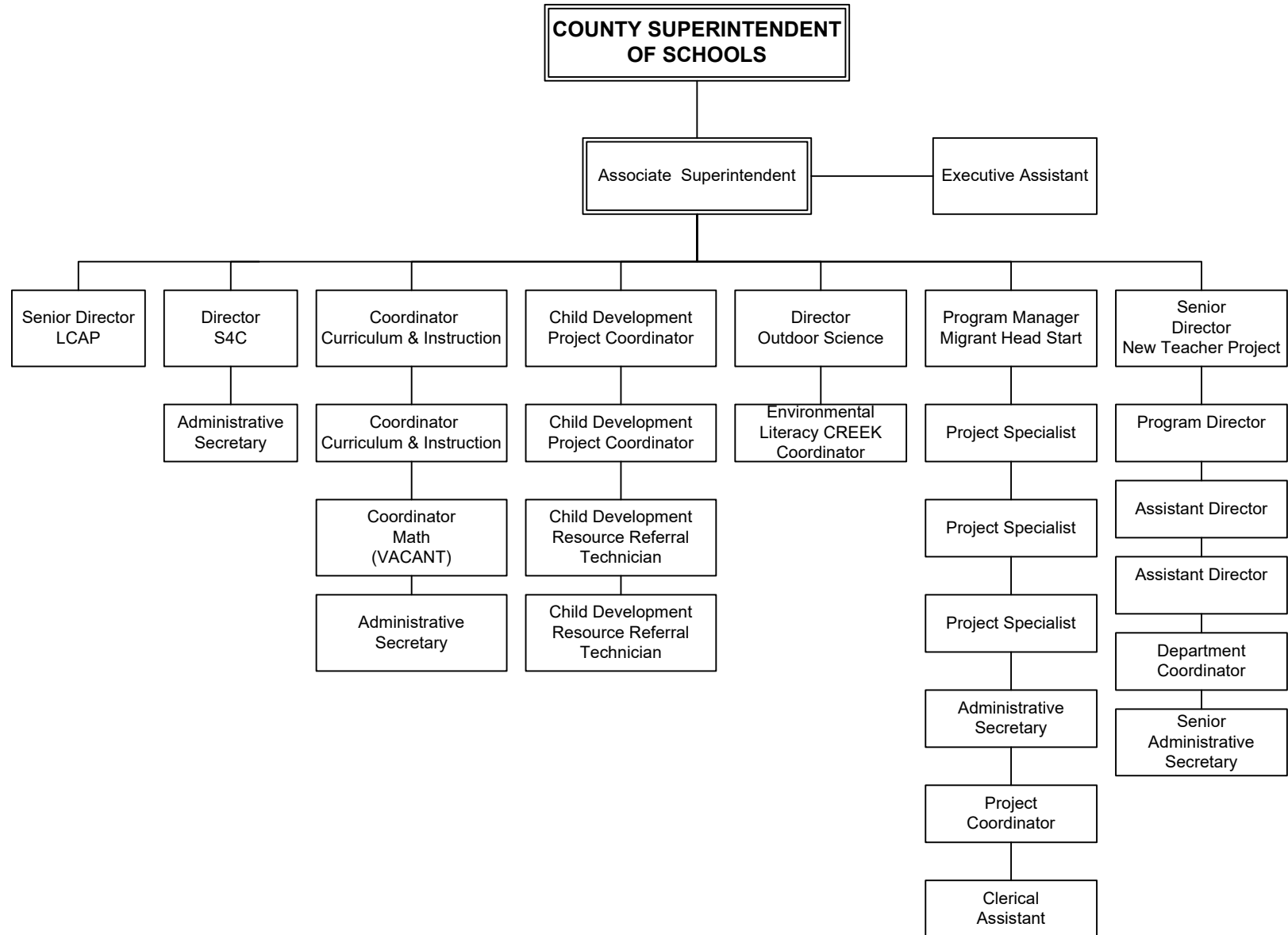
→ **Santa Cruz County Office of Education – Special Education Local Plan Area – 2018-2019**



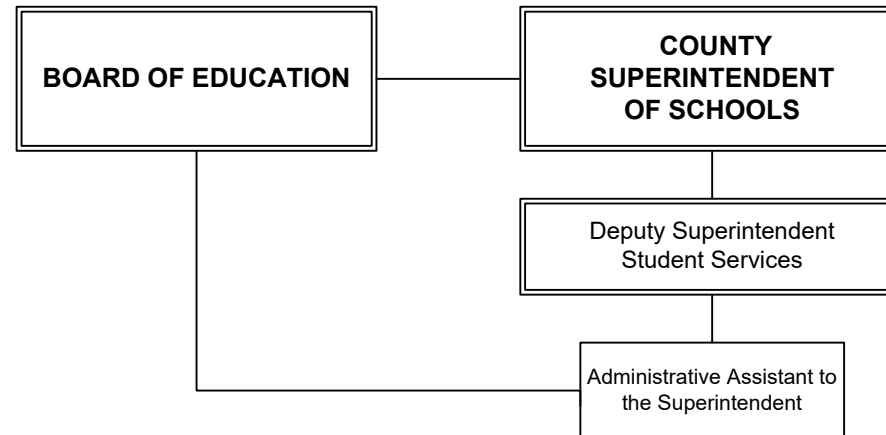
Santa Cruz County Office of Education
Career Technical Education Partnership – 2018-2019



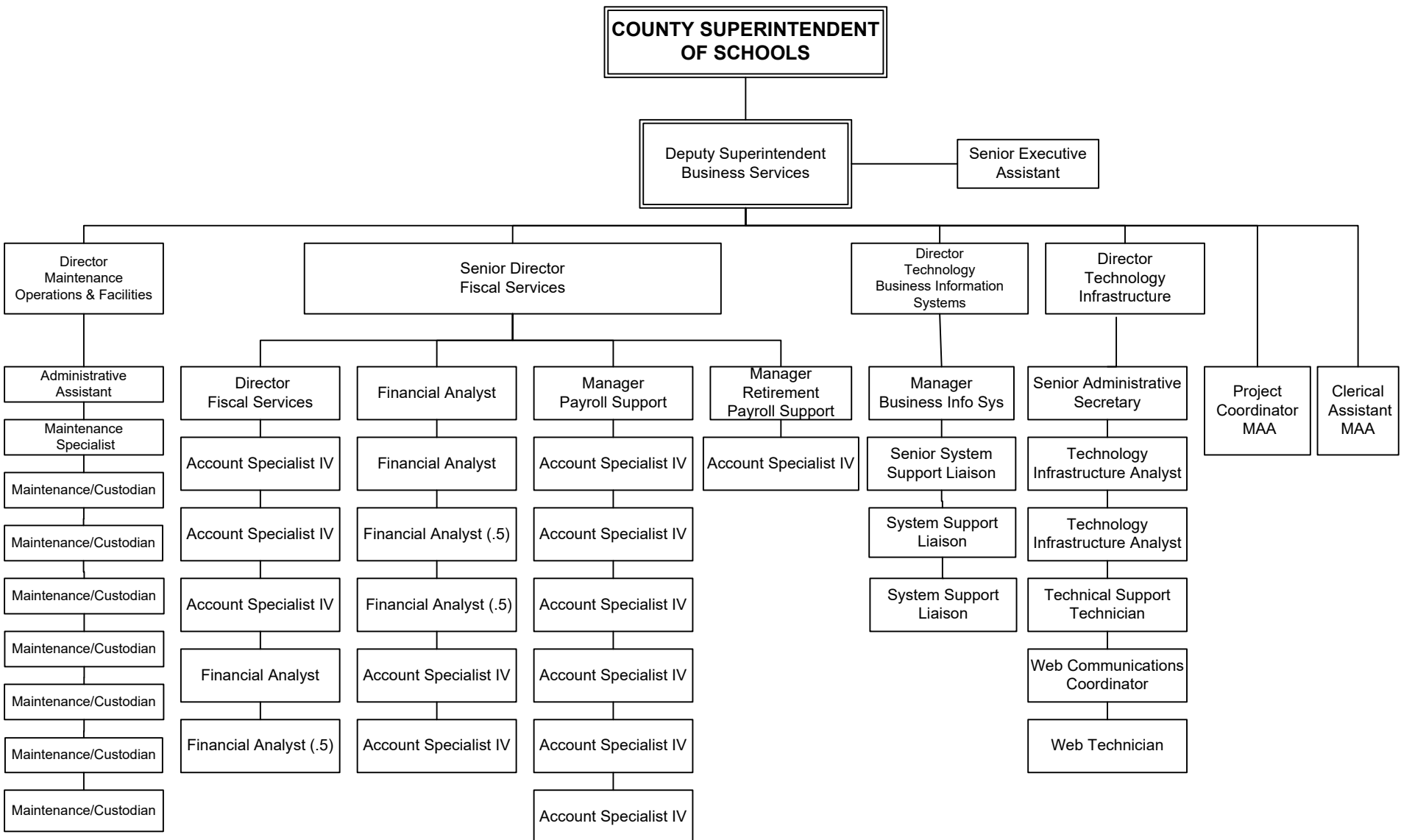
Santa Cruz County Office of Education – Curriculum & Instruction – 2018-2019



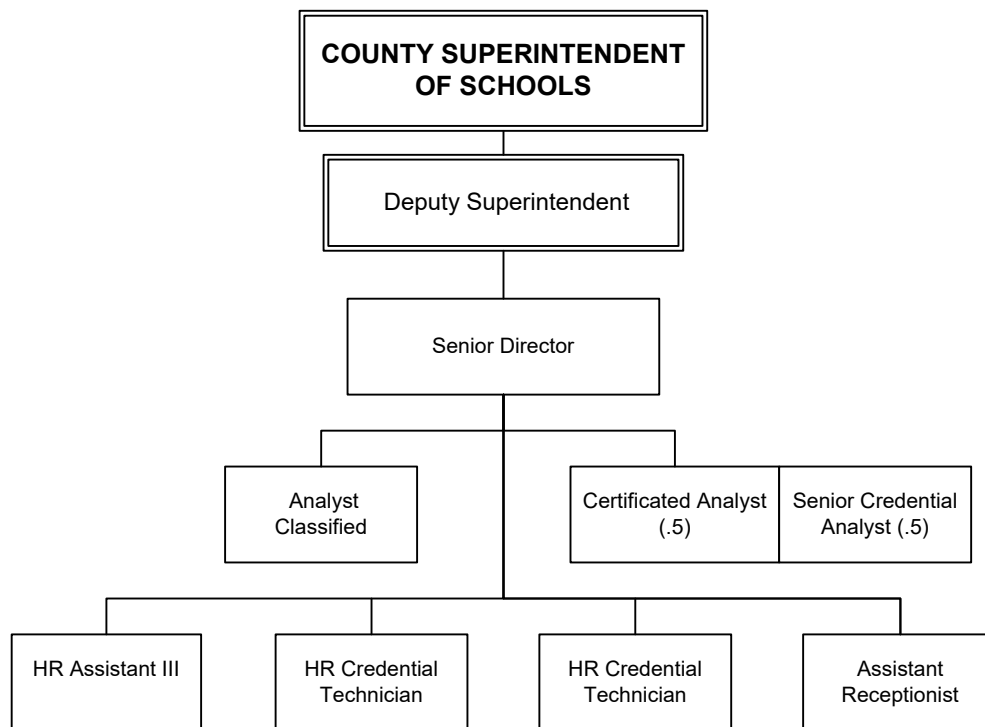
Santa Cruz County Office of Education – Superintendent – 2018-2019



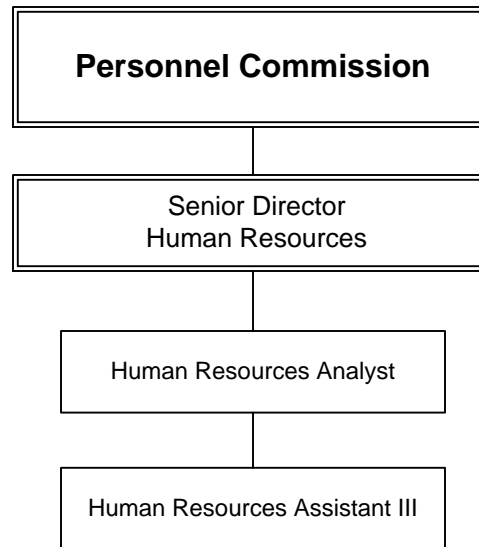
Santa Cruz County Office of Education – Business Services – 2018-2019



→ **Santa Cruz County Office of Education – Human Resources – 2018-2019**



→ **Santa Cruz County Office of Education – Personnel Commission – 2018-2019**



SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2017-18
2017-18 ESTIMATED ACTUALS

	Various General Unrestricted	06XX/1400 Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,764,616	10,294,974	-	20,059,590	6,983,333	-	-	-	6,983,333	27,042,923
Federal Revenues	451,643	-	-	451,643	721,777	477,815	-	-	1,199,592	1,651,235
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	416,565	-	-	416,565	1,655,859	2,399,178	-	-	4,055,038	4,471,603
Other Local Revenues	1,095,065	487,000	2,258,176	3,840,241	-	133,957	-	8,516,872	8,650,829	12,491,070
Total Revenue	17,727,889	10,781,974	2,258,176	30,768,038	9,360,969	3,010,950	-	8,516,872	20,888,792	51,656,830
Expenditures										
Certificated Salaries	1,226,675	3,408,754	1,411,434	6,046,863	2,478,186	634,965	-	1,435,308	4,548,460	10,595,323
Classified Salaries	4,164,968	1,823,805	147,231	6,136,004	2,240,182	443,485	308,691	1,741,666	4,734,023	10,870,027
Employee Benefits	2,658,559	2,424,742	717,872	5,801,173	2,852,739	1,174,742	188,348	1,276,527	5,492,355	11,293,528
Books and Supplies	290,745	425,641	140,473	856,860	114,598	175,805	17,900	367,494	675,797	1,532,657
Services, Other Operating Expenditures	1,491,825	1,791,004	488,116	3,770,945	1,297,139	743,750	117,059	3,116,157	5,274,105	9,045,051
Capital Outlay	116,500	-	-	116,500	-	-	-	-	-	116,500
Other Outgo	278,647	-	-	278,647	-	-	-	566,400	566,400	845,047
Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,007,214)	746,094	105,775	(1,155,345)	489,077	163,719	48,727	384,028	1,085,552	(69,793)
Total Expenditures	14,220,706	10,620,040	3,010,901	27,851,647	9,471,921	3,336,466	680,725	8,887,581	22,376,692	50,228,339
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(33,569)	(45,000)	-	(78,569)	-	-	-	-	-	(78,569)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(2,016,506)	(6,941)	752,725	(1,270,722)	110,932	-	680,725	479,065	1,270,722	-
Total Transfers	(2,050,075)	(51,941)	752,725	(1,349,291)	110,932	-	680,725	479,065	1,270,722	(78,569)
Beginning Balance	18,263,016	400,570	-	18,663,586	20	664,082	-	1,839,204	2,503,306	21,166,892
Net Increase (Decrease) in Fund Balance	1,457,108	109,993	-	1,567,101	(20)	(325,515)	-	108,357	(217,178)	1,349,923
Ending Fund Balance	19,720,124	510,563	-	20,230,687	-	338,567	-	1,947,561	2,286,128	22,516,815
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	338,567	-	1,947,561	2,286,128	2,286,128
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	17,373,666	510,563	-	17,884,229	-	-	-	-	-	17,884,229
Assigned (COPS)	1,143,658	-	-	1,143,658	-	-	-	-	-	1,143,658
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Certificated FTE	6.45	36.35	25.30	68.09	30.28	0.43		7.70	38.41	106.50
Classified FTE	59.93	30.29	2.00	92.22	47.48	4.93	4.50	12.64	69.55	161.77

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2017-18
2017-18 ESTIMATED ACTUALS

	Fund 01	Fund 09	Fund 10	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
Revenues										
LCFF Revenues	27,042,923	429,072	-	-	-	200,000	-	-	-	28,101,067
Federal Revenues	1,651,235	-	-	236,745	40,969	-	-	-	-	1,928,949
Federal Pass Through	6,000,000	-	3,601,161	-	-	-	-	-	-	9,601,161
Other State Revenues	4,471,603	26,170	5,072,842	654,801	4,000	-	-	-	-	10,255,585
Other Local Revenues	12,491,070	-	-	127,685	100	9,000	26,000	5,000	630,000	13,288,855
Total Revenue	51,656,830	455,242	8,674,003	1,019,231	45,069	209,000	26,000	5,000	630,000	63,175,618
Expenditures										
Certificated Salaries	10,595,323	166,708	-	-	-	-	-	-	-	10,928,739
Classified Salaries	10,870,027	40,070	-	326,001	-	-	-	-	-	11,276,167
Employee Benefits	11,293,528	79,886	-	175,832	-	-	-	-	-	11,629,132
Books and Supplies	1,532,657	24,228	-	92,138	85,576	-	-	-	-	1,758,827
Services, Other Operating Expenditures	9,045,051	26,888	-	401,338	-	-	-	-	630,000	10,130,164
Capital Outlay	116,500	-	-	-	-	10,000	-	-	-	126,500
Other Outgo	845,047	10,010	3,969,415	-	-	-	-	-	-	4,834,482
Pass Through	6,000,000	-	4,704,588	-	-	-	-	-	-	10,704,588
Indirect Costs (69,793)	-	-	-	65,300	4,493	-	-	-	-	0
Total Expenditures	50,228,339	347,790	8,674,003	1,060,609	90,069	10,000	-	-	630,000	61,388,600
Interfund Transfers										
Transfers In	-	-	-	33,569	45,000	-	-	-	-	78,569
Transfers Out (78,569)	-	-	-	-	-	-	-	-	-	(78,569)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Total Transfers	(78,569)	-	-	33,569	45,000	-	-	-	-	-
Beginning Balance	21,166,892	-	600,001	25,593	7,096	796,805	2,492,260	480,696	7,637,728	33,207,070
Net Increase (Decrease) in Fund Balance	1,349,923	107,452	-	(7,809)	-	199,000	26,000	5,000	-	1,787,018
Ending Fund Balance	22,516,815	107,452	600,001	17,785	7,096	995,805	2,518,260	485,696	7,637,728	34,994,088
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	-	-	-	-	-	-	2,800
Restricted	2,286,128	-	600,001	17,785	7,096	-	-	485,696	7,637,728	11,034,433
Committed	-	-	-	-	-	995,805	-	-	-	995,805
Assigned	17,884,229	-	-	-	-	-	2,518,260	-	-	20,509,941
Assigned (COPS)	1,143,658	-	-	-	-	-	-	-	-	1,143,658
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	1,200,000
Certificated FTE	106.50	1.70	-	-	-	-	-	-	-	108.20
Classified FTE	161.77	1.00	-	4.20	-	-	-	-	-	166.97

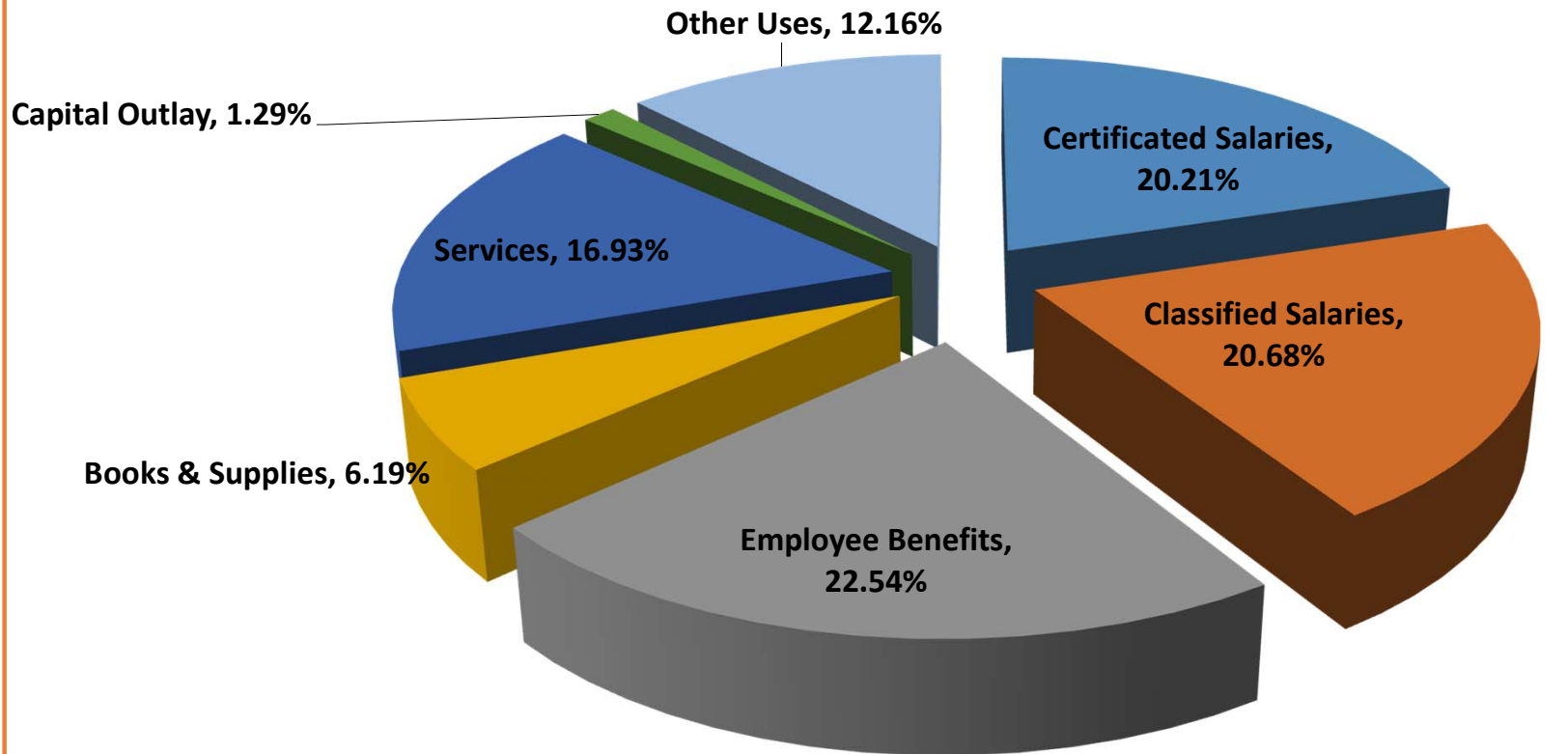
SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2018-19
2018-19 PROPOSED BUDGET

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,901,465	10,358,125	-	20,259,590	6,983,333	-	-	-	6,983,333	27,242,923
Federal Revenues	155,000	-	-	155,000	721,777	529,099	-	-	1,250,876	1,405,876
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	576,959	-	-	576,959	3,459,209	3,895,858	-	-	7,355,067	7,932,026
Other Local Revenues	1,082,305	487,000	3,041,400	4,610,705	-	134,498	-	7,002,098	7,136,596	11,747,301
Total Revenue	17,715,729	10,845,125	3,041,400	31,602,253	11,164,319	4,559,455	-	7,002,098	22,725,872	54,328,126
Expenditures										
Certificated Salaries	1,283,758	3,345,104	1,376,175	6,005,037	2,842,208	486,414	-	1,634,215	4,962,837	10,967,874
Classified Salaries	4,273,397	1,768,659	118,499	6,160,554	2,664,112	493,802	292,867	1,610,230	5,061,011	11,221,565
Employee Benefits	2,907,201	2,504,647	655,170	6,067,018	3,505,257	1,206,643	182,201	1,268,494	6,162,595	12,229,612
Books and Supplies	441,981	589,148	154,925	1,186,054	118,963	1,795,791	25,000	230,487	2,170,242	3,356,296
Services, Other Operating Expenditures	1,872,375	1,874,703	477,222	4,224,300	1,530,869	484,374	120,480	2,828,655	4,964,378	9,188,678
Capital Outlay	680,400	-	-	680,400	8,000	-	9,715	-	17,715	698,115
Other Outgo	374,756	-	-	374,756	-	-	-	250,000	250,000	624,756
Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,366,646)	781,456	259,410	(1,325,780)	630,899	127,576	56,842	441,194	1,256,511	(69,269)
Total Expenditures	15,467,222	10,863,716	3,041,400	29,372,339	11,300,308	4,594,599	687,105	8,263,276	24,845,289	54,217,627
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-	(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,345,639)	(20,989)	-	(1,366,628)	135,989	-	687,105	543,534	1,366,628	-
Total Transfers	(1,345,639)	(65,989)	-	(1,411,628)	135,989	-	687,105	543,534	1,366,628	(45,000)
Beginning Balance	19,720,124	510,563	-	20,230,687	-	338,567	-	1,947,561	2,286,128	22,516,815
Net Increase (Decrease) in Fund Balance	902,867	(84,580)	-	818,287	-	(35,144)	-	(717,644)	(752,788)	65,499
Ending Fund Balance	20,622,991	425,983	-	21,048,974	-	303,423	-	1,229,917	1,533,340	22,582,314
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	303,423	-	1,229,917	1,533,340	1,533,340
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	18,651,289	425,983	-	19,077,272	-	-	-	-	-	19,077,272
Assigned (COPS)	768,902	-	-	768,902	-	-	-	-	-	768,902
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Certificated FTE	7.45	37.78	23.98	69.20	33.28	-	-	8.10	41.38	110.58
Classified FTE	54.18	28.42	2.50	85.10	53.37	6.18	4.50	17.52	81.57	166.67

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2017-18
2018-19 PROPOSED BUDGET

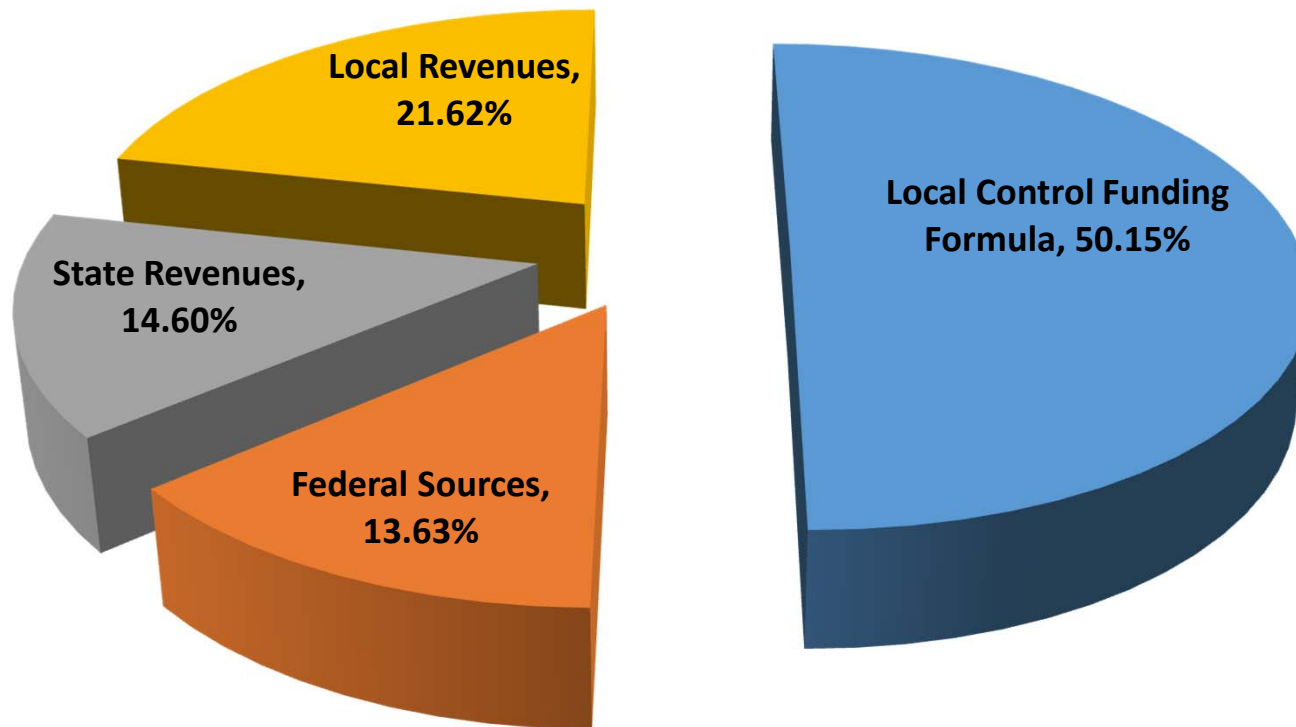
	Fund 01	Fund 09	Fund 10	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
Revenues										
LCFF Revenues	27,242,923	765,276	-	-	-	-	-	-	-	28,773,475
Federal Revenues	1,405,876	-	-	234,960	40,969	-	-	-	-	1,681,805
Federal Pass Through	6,000,000	-	3,601,161	-	-	-	-	-	-	9,601,161
Other State Revenues	7,932,026	28,372	5,072,842	624,016	4,000	-	-	-	-	13,689,628
Other Local Revenues	11,747,301	-	-	124,625	100	9,000	26,000	5,000	630,000	12,542,026
Total Revenue	54,328,126	793,648	8,674,003	983,601	45,069	9,000	26,000	5,000	630,000	66,288,095
Expenditures										
Certificated Salaries	10,967,874	359,102	-	-	-	-	-	-	-	11,686,078
Classified Salaries	11,221,565	82,645	-	302,605	-	-	-	-	-	11,689,460
Employee Benefits	12,229,612	141,703	-	187,789	-	-	-	-	-	12,700,808
Books and Supplies	3,356,296	39,260	-	29,067	85,446	-	-	-	-	3,549,329
Services, Other Operating Expenditures	9,188,678	101,000	-	402,758	-	-	-	-	630,000	10,423,436
Capital Outlay	698,115	-	-	-	-	-	-	-	-	698,115
Other Outgo	624,756	12,665	3,969,415	-	-	-	-	-	-	4,619,501
Pass Through	6,000,000	-	4,704,588	-	-	-	-	-	-	10,704,588
Indirect Costs	(69,269)	-	-	64,646	4,623	-	-	-	-	(0)
Total Expenditures	54,217,627	736,375	8,674,003	986,865	90,069	-	-	-	630,000	66,071,315
Interfund Transfers										
Transfers In	-	-	-	-	45,000	-	-	-	-	45,000
Transfers Out	(45,000)	-	-	-	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Total Transfers	(45,000)	-	-	-	45,000	-	-	-	-	-
Beginning Balance	22,516,815	107,452	600,001	17,785	7,096	995,805	2,518,260	485,696	7,637,728	34,994,088
Net Increase (Decrease) in Fund Balance	65,499	57,273	-	(3,264)	-	9,000	26,000	5,000	-	216,781
Ending Fund Balance	22,582,314	164,725	600,001	14,520	7,096	1,004,805	2,544,260	490,696	7,637,728	35,210,869
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	-	-	-	-	-	-	2,800
Restricted	1,533,340	-	600,001	-	7,096	-	-	490,696	7,637,728	10,268,860
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,077,272	-	-	14,520	-	1,004,805	2,544,260	-	-	22,640,857
Assigned (COPS)	768,902	-	-	-	-	-	-	-	-	768,902
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	1,200,000
Certificated FTE	110.58	2.66	-	-	-	-	-	-	-	113.24
Classified FTE	166.67	1.17	-	4.40	-	-	-	-	-	172.24

2018-2019 PROPOSED BUDGET
General Fund Expenditures



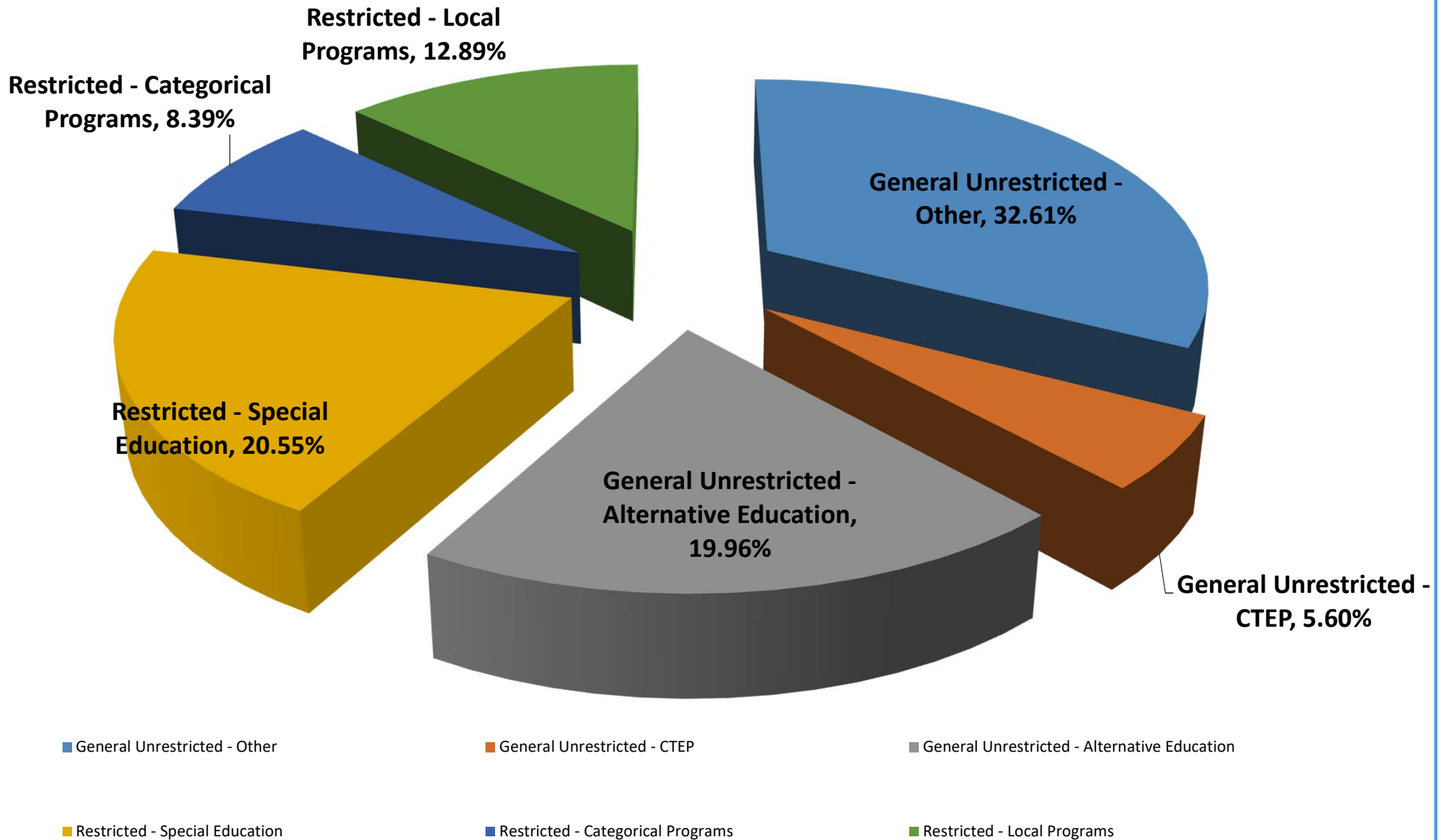
■ Certificated Salaries ■ Classified Salaries ■ Employee Benefits ■ Books & Supplies ■ Services ■ Capital Outlay ■ Other Uses

2018-19 PROPOSED BUDGET
General Fund Revenues

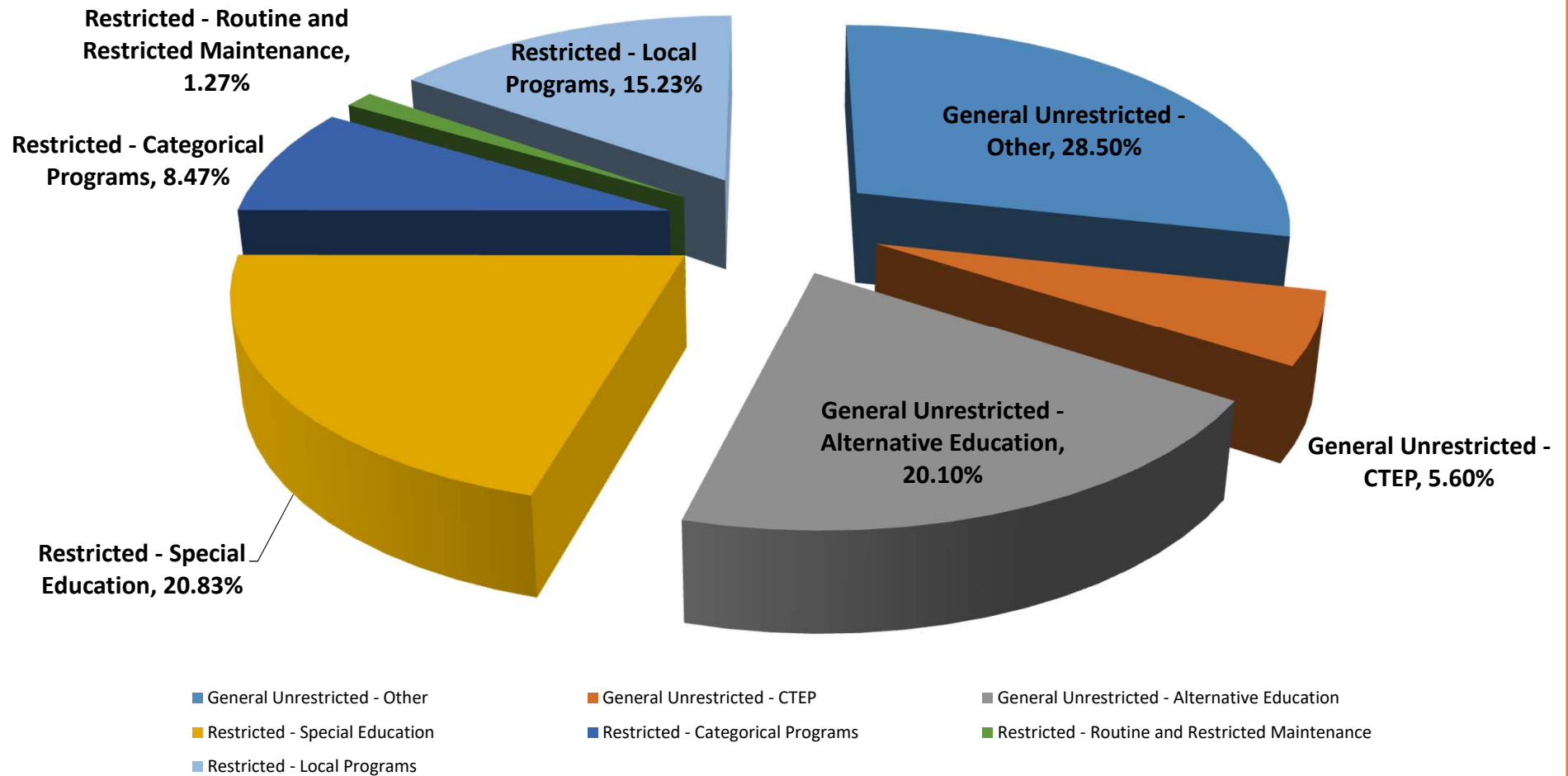


■ Local Control Funding Formula ■ Federal Sources ■ State Revenues ■ Local Revenues

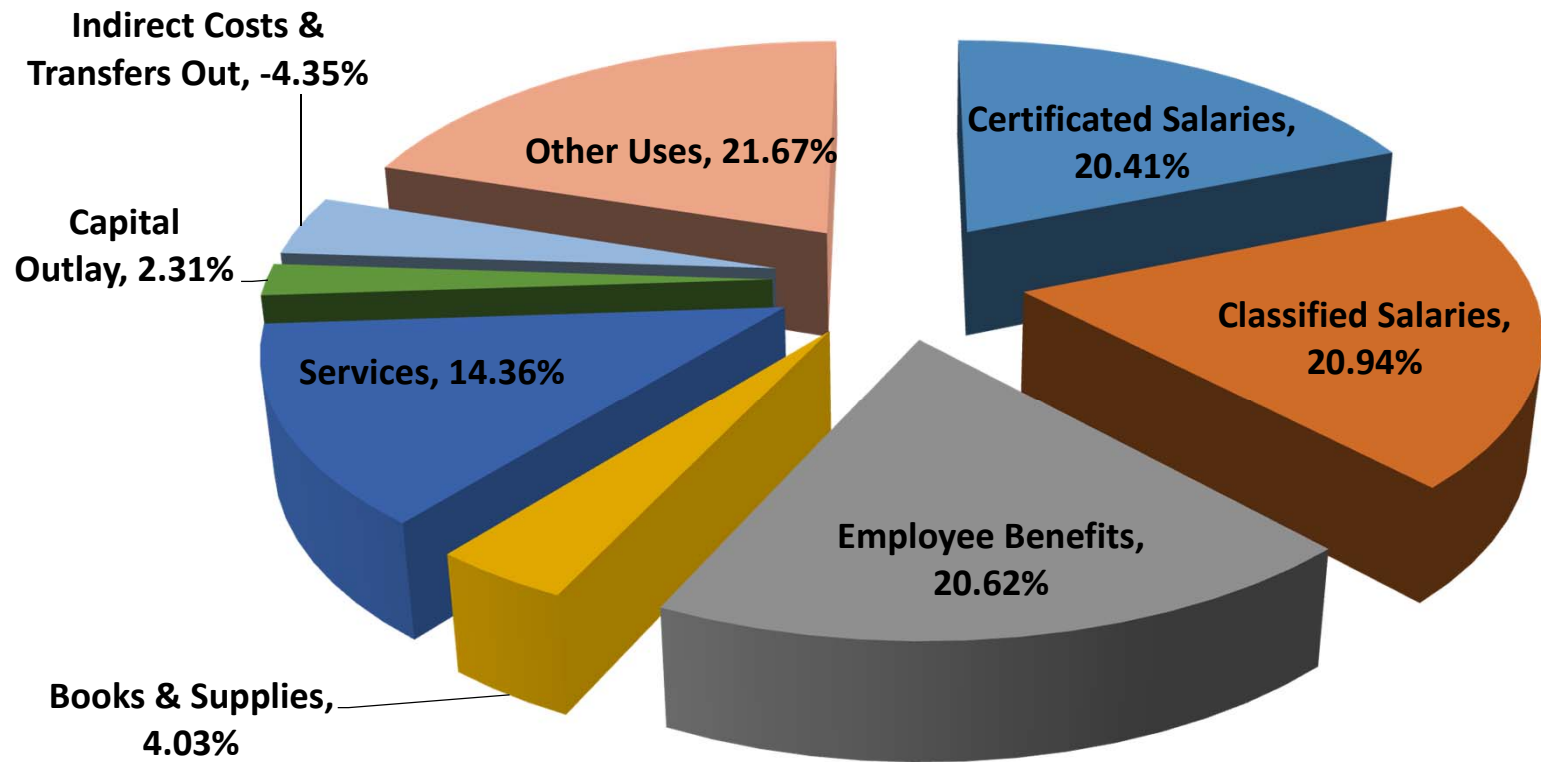
2018-2019 PROPOSED BUDGET
Revenue by Resource



2018-2019 PROPOSED BUDGET Expenditures by Resource

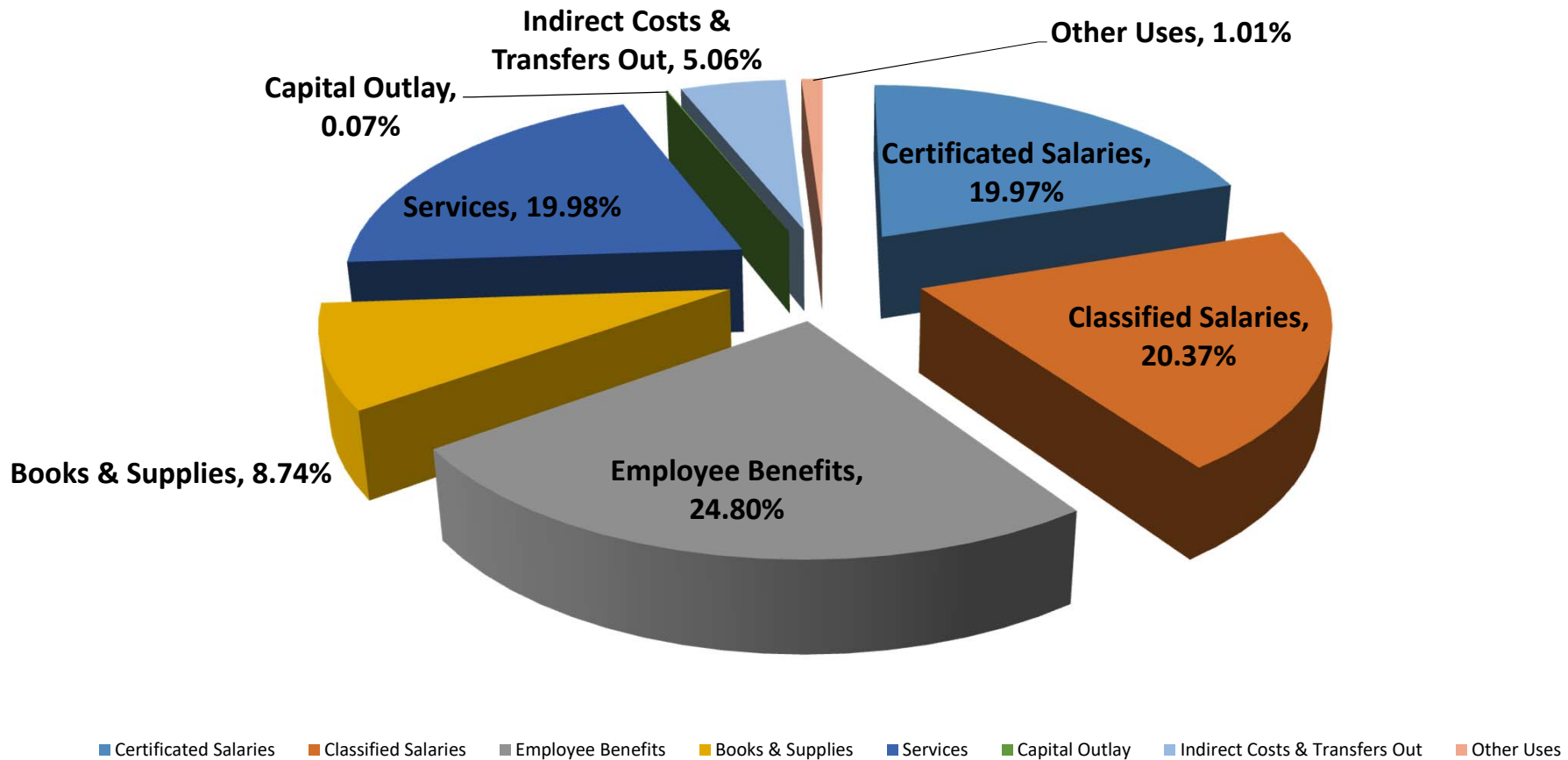


2018-2019 PROPOSED BUDGET
General Fund Unrestricted Expenditures



■ Certificated Salaries ■ Classified Salaries ■ Employee Benefits ■ Books & Supplies ■ Services ■ Capital Outlay ■ Indirect Costs & Transfers Out ■ Other Uses

2018-2019 PROPOSED BUDGET
General Fund Restricted Expenditures



**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2019-20
2018-19 PROPOSED BUDGET**

	Various 06XX 0830				33XX/65XX	Various 8150 9XXX				
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,651,465	10,608,125	-	20,259,590	6,983,333	-	-	-	6,983,333	27,242,923
Federal Revenues	155,000	-	-	155,000	721,777	529,099	-	-	1,250,876	1,405,876
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	591,787	-	-	591,787	3,789,578	1,355,668	-	-	5,145,246	5,737,032
Other Local Revenues	1,082,305	487,000	3,731,451	5,300,756	-	19,000	-	7,027,098	7,046,098	12,346,854
Total Revenue	17,480,557	11,095,125	3,731,451	32,307,133	11,494,688	1,903,767	-	7,027,098	20,425,553	52,732,685
Expenditures										
Certificated Salaries	1,320,701	3,388,590	1,760,886	6,470,177	2,879,157	125,916	-	1,462,896	4,467,969	10,938,146
Classified Salaries	4,270,101	1,789,883	155,458	6,215,442	2,696,082	425,858	296,381	1,543,370	4,961,690	11,177,132
Employee Benefits	3,115,537	2,695,611	883,161	6,694,309	3,755,841	1,053,442	195,593	1,266,350	6,271,227	12,965,536
Books and Supplies	441,981	589,148	154,925	1,186,054	118,963	37,747	25,000	204,754	386,465	1,572,519
Services, Other Operating Expenditures	1,822,375	1,874,703	477,222	4,174,300	1,530,869	176,883	104,826	2,498,469	4,311,046	8,485,346
Capital Outlay	25,000	-	-	25,000	8,000	-	9,715	-	17,715	42,715
Other Outgo	374,756	-	-	374,756	-	-	-	250,000	250,000	624,756
Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,339,093)	798,956	299,799	(1,240,338)	641,765	83,921	55,590	389,794	1,171,069	(69,269)
Total Expenditures	15,031,358	11,136,891	3,731,451	29,899,700	11,630,677	1,903,767	687,105	7,615,632	21,837,181	51,736,881
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-	(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,390,639)	(20,989)	-	(1,411,628)	135,989	-	687,105	588,534	1,411,628	-
Total Transfers	(1,390,639)	(65,989)	-	(1,456,628)	135,989	-	687,105	588,534	1,411,628	(45,000)
Beginning Balance	20,622,991	425,983	-	21,048,974	-	303,423	-	1,229,917	1,533,340	22,582,314
Net Increase (Decrease) in Fund Balance	1,058,559	(107,754)	-	950,805	-	-	-	-	-	950,805
Ending Fund Balance	21,681,550	318,229	-	21,999,779	-	303,423	-	1,229,917	1,533,340	23,533,119
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	303,423	-	1,229,917	1,533,340	1,533,340
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	20,084,604	318,229	-	20,402,833	-	-	-	-	-	20,402,833
Assigned (COPS)	394,146	-	-	394,146	-	-	-	-	-	394,146
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2020-21
2018-19 PROPOSED BUDGET**

	Various			06XX	0830	33XX/65XX	Various	8150	9XXX		
	General	Alternative			Total	Special		Routine &	Local	Total	Total General
	Unrestricted	Education	CTEP		Unrestricted	Education	Categoricals	Maintenance	Programs	Restricted	Fund
Revenues											
LCFF Revenues	9,401,465	10,858,125	-		20,259,590	6,983,333	-	-	-	6,983,333	27,242,923
Federal Revenues	155,000	-	-		155,000	721,777	529,099	-	-	1,250,876	1,405,876
Federal Pass Through	6,000,000	-	-		6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	607,587	-	-		607,587	4,112,592	1,391,864	-	-	5,504,456	6,112,043
Other Local Revenues	1,082,305	487,000	3,795,963		5,365,268	-	19,000	-	6,982,098	7,001,098	12,366,366
Total Revenue	17,246,357	11,345,125	3,795,963		32,387,445	11,817,702	1,939,963	-	6,982,098	20,739,763	53,127,207
Expenditures											
Certificated Salaries	1,337,870	3,432,642	1,783,777		6,554,289	2,916,586	127,553	-	1,346,164	4,390,303	10,944,592
Classified Salaries	4,321,343	1,811,361	157,323		6,290,027	2,728,435	430,968	299,938	1,561,890	5,021,231	11,311,258
Employee Benefits	3,343,713	2,861,086	922,916		7,127,714	3,999,091	1,082,891	210,622	1,333,847	6,626,451	13,754,165
Books and Supplies	428,981	589,148	154,925		1,173,054	118,963	37,747	25,000	204,003	385,713	1,558,767
Services, Other Operating Expenditures	1,622,375	1,874,703	477,222		3,974,300	1,530,869	176,883	291,878	2,467,969	4,467,598	8,441,898
Capital Outlay	25,000	-	-		25,000	8,000	-	9,715	-	17,715	42,715
Other Outgo	374,756	-	-		374,756	-	-	-	250,000	250,000	624,756
Pass Through	6,000,000	-	-		6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,378,506)	816,456	299,799		(1,262,251)	651,747	83,921	70,554	386,760	1,192,982	(69,269)
Total Expenditures	15,075,532	11,385,396	3,795,963		30,256,890	11,953,691	1,939,963	907,707	7,550,632	22,351,992	52,608,882
Interfund Transfers											
Transfers In	-	-	-		-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-		(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-		-	-	-	-	-	-	-
Contributions	(1,591,241)	(20,989)	-		(1,612,230)	135,989	-	907,707	568,534	1,612,230	-
Total Transfers	(1,591,241)	(65,989)	-		(1,657,230)	135,989	-	907,707	568,534	1,612,230	(45,000)
Beginning Balance	21,681,550	318,229	-		21,999,779	-	303,423	-	1,229,917	1,533,340	23,533,119
Net Increase (Decrease) in Fund Balance	579,585	(106,260)	-		473,325	-	-	-	-	-	473,325
Ending Fund Balance	22,261,135	211,969	-		22,473,104	-	303,423	-	1,229,917	1,533,340	24,006,444
Components of Ending Fund Balance:											
Nonspendable	2,800	-	-		2,800	-	-	-	-	-	2,800
Restricted	-	-	-		-	-	303,423	-	1,229,917	1,533,340	1,533,340
Committed	-	-	-		-	-	-	-	-	-	-
Assigned	21,038,945	211,969	-		21,250,914	-	-	-	-	-	21,250,914
Assigned (COPS)	19,390	-	-		19,390	-	-	-	-	-	19,390
Committed (COPS)	1,200,000	-	-		1,200,000	-	-	-	-	-	1,200,000