

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2024-25 Estimated Actuals

	Various	06XX/1400	0830		33XX/65XX	CATS	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	11,305,749	18,047,964	-	29,353,713	9,108,362	-	-	-	9,108,362	38,462,075
Federal Revenues	-	-	-	-	534,230	2,965,986	-	-	3,500,216	3,500,216
Federal Pass Through	4,280,598	-	-	4,280,598	-	-	-	-	-	4,280,598
Other State Revenues	310,602	1,811	-	312,412	6,196,589	12,439,616	-	-	18,636,205	18,948,617
Other Local Revenues	4,802,449	164	-	4,802,613	96,892	-	-	11,590,458	11,687,350	16,489,963
Total Revenue	20,699,398	18,049,939	-	38,749,336	15,936,073	15,405,602	-	11,590,458	42,932,134	81,681,470
Expenditures										
Certificated Salaries	2,039,569.71	4,114,997	72,264	6,226,831	4,107,874	2,873,890	-	1,586,769	8,568,534	14,795,365
Classified Salaries	7,090,601.88	2,364,753	35,213	9,490,568	4,047,094	1,436,417	466,039	2,325,012	8,274,562	17,765,130
Employee Benefits	5,087,889.96	3,602,413	51,715	8,742,018	5,504,660	3,197,835	296,886	1,832,877	10,832,258	19,574,276
Books and Supplies	870,782.99	955,052	21,758	1,847,593	60,736	289,372	76,866	284,867	711,840	2,559,433
Services, Other Operating Expenditures	720,612.33	5,249,412	20,411	5,990,436	1,388,437	3,827,809	326,377	3,106,307	8,648,930	14,639,366
Capital Outlay	315,798.10	107,874	6,090	429,762	-	229,370	-	23,709	253,079	682,841
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,280,598.29	-	-	4,280,598	-	-	-	-	-	4,280,598
Indirect Costs	(3,333,462.53)	1,000,773	14,677	(2,318,012)	880,268	733,393	91,311	462,091	2,167,062	(150,950)
Total Expenditures	17,072,391	17,395,275	222,129.6	34,689,795	15,989,069	12,588,085	1,257,479	9,621,631	39,456,265	74,146,060
Interfund Transfers										
Transfers In	55,441	-	-	55,441.43	-	-	-	-	-	55,441
Transfers Out	(386,780)	-	-	(386,780)	-	-	-	(1,200,803)	(1,200,803)	(1,587,583)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,935,238)	(400,611)	223,130	(2,112,719)	414,697	96,253	1,346,331	255,438.39	2,112,719	-
Total Transfers	(2,266,576)	(400,611)	223,130	(2,444,057)	414,697	96,253	1,346,331	(945,365)	911,916	(1,532,141)
Beginning Balance	22,768,510.46	4,440,079	-	27,208,589.46	1,177,846.59	3,461,194.85	1,275,183.35	3,444,121.11	9,358,345.90	36,566,935.36
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	22,768,510	4,440,079	-	27,208,589.46	1,177,847	3,461,195	1,275,183	3,444,121	9,358,346	36,566,935.36
Net Increase (Decrease) in Fund Balance	1,361,430.95	254,053.18	0	1,615,484.13	361,701	2,913,770	88,852	1,023,462	4,387,785	6,003,269
Ending Fund Balance	24,129,941	4,694,132	0	28,824,073.59	1,539,548	6,374,964	1,364,035	4,467,583	13,746,130	42,570,204.07
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	1,539,548	6,374,964.46	1,364,035	4,467,583.25	13,746,130	13,746,130
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	24,129,941	4,694,132	-	28,824,074	-	-	-	-	-	28,824,074
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2024-25
2024-25 Estimated Actuals

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capitalty Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	38,462,075	2,716,140	-	-	-	-	200,000	-	-	-	-	-	41,378,215
Federal Revenues	3,500,216	167,257	-	-	377,240	77,500	-	-	-	-	-	-	4,122,213
Federal Pass Through	4,280,598	-	4,094,661	-	-	-	-	-	-	-	-	-	8,375,259
Other State Revenues	18,948,617	392,773	3,684,958	81,345	1,128,799	84,500	-	-	-	-	-	-	24,320,992
Other Local Revenues	16,489,963	530,195	221,074	2,598	296,457	4,999	93,934	244,494	36,621	316,781	186,202	1,481,386	19,904,704
Total Revenue	81,681,470	3,806,364	8,000,693	83,943	1,802,496	166,999	293,934	244,494	36,621	316,781	186,202	1,481,386	98,101,383
Expenditures													
Certificated Salaries	14,795,365	1,329,647	-	28,163	16,966	-	-	-	-	-	-	-	16,170,141
Classified Salaries	17,765,130	693,270	-	15,555	519,077	-	-	-	-	-	-	-	18,993,032
Employee Benefits	19,574,276	1,030,270	-	17,125	286,143	-	-	-	-	-	-	-	20,907,814
Books and Supplies	2,559,433	433,763	-	16,692	153,484	196,800	-	-	-	-	-	-	3,360,173
Services, Other Operating Expenditures	14,639,366	330,263	-	-	652,035	-	224,911	-	-	2,300	-	806,508	16,655,383
Capital Outlay	682,841	-	-	-	-	-	-	-	612,674	825,261	-	-	2,120,776
Other Outgo	-	-	3,630,548	-	-	-	-	-	-	-	6,691,350	-	10,321,898
Pass Through	4,280,598	-	4,094,661	-	-	-	-	-	-	-	-	-	8,375,259
Indirect Costs	(150,950)	31,423	-	3,810	115,718	-	-	-	-	-	-	-	(0)
Total Expenditures	74,146,060	3,848,636	7,725,209	81,345	1,743,422	196,800	224,911	-	612,674	827,561	6,691,350	806,508	96,904,476
Interfund Transfers													
Transfers In	55,441	-	-	-	-	-	-	-	331,535	1,256,047	-	-	1,643,024
Transfers Out	(1,587,583)	-	-	-	-	-	-	-	-	-	(55,441)	-	(1,643,024)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(1,532,141)	-	-	-	-	-	-	-	331,535	1,256,047	(55,441)	-	(0)
Beginning Balance	36,566,935	1,828,671	197,149	1,955	197,581	88,189	1,186,095	3,371,126	662,844	3,347,654	6,560,590	13,907,865	67,916,653
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	36,566,935	1,828,671	197,149	1,955	197,581	88,189	1,186,095	3,371,126	662,844	3,347,654	6,560,590	13,907,865	67,916,653
Net Increase (Decrease) in Fund Balance	6,003,269	(42,272)	275,484	2,598	59,074	(29,801)	69,023	244,494	(244,517)	745,268	(6,560,590)	674,878	1,196,907
Ending Fund Balance	42,570,204	1,786,399	472,633	4,553	256,655	58,388	1,255,118	3,615,620	418,327	4,092,921	-	14,582,743	69,113,560
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	13,746,130	238,780.85	472,633	4,553	253,769	58,388	-	-	418,327	-	-	14,582,743	29,775,324
Committed	-	-	-	-	-	-	1,255,118	-	-	-	-	-	1,255,118
Assigned	28,824,074	1,432,159	-	1,955	2,886	-	-	-	-	-	-	-	30,261,073
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	4,092,921	-	-	4,092,921
Reserve for Economic Certainty	-	115,459.08	-	-	-	-	-	3,615,620	-	-	-	-	3,731,079

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
2025-26 Proposed Budget for Adoption

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SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2025-26
2025-26 Proposed Budget for Adoption

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capital Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	37,357,362	2,873,902	-	-	-	-	200,000	-	-	-	-	-	40,431,264
Federal Revenues	2,139,450	203,813	-	-	349,283	77,500	-	-	-	-	-	-	2,770,045
Federal Pass Through	4,000,000	-	4,094,661	-	-	-	-	-	-	-	-	-	8,094,661
Other State Revenues	18,303,008	436,175	2,352,304	180,886	1,237,463	84,500	-	-	-	-	-	-	22,594,336
Other Local Revenues	12,414,550	558,872	150,000	1,500	280,427	2,500	50,000	150,000	-	150,000	-	350,000	14,107,849
Total Revenue	74,214,370	4,072,762	6,596,965	182,386	1,867,173	164,500	250,000	150,000	-	150,000	-	350,000	87,998,155
Expenditures													
Certificated Salaries	15,163,652	1,515,859	-	61,484	6,726	-	-	-	-	-	-	-	16,747,721
Classified Salaries	19,695,916	783,073	-	33,574	528,063	-	-	-	-	-	-	-	21,040,625
Employee Benefits	22,019,221	1,307,509	-	39,820	342,483	-	-	-	-	-	-	-	23,709,033
Books and Supplies	2,998,320	236,714	-	37,486	118,218	191,000	-	-	-	-	-	-	3,581,739
Services, Other Operating Expenditures	15,796,389	538,751	-	118	739,330	-	487,000	-	-	-	-	761,330	18,322,919
Capital Outlay	222,000	-	-	-	-	-	100,000	-	300,000	1,065,000	-	-	1,687,000
Other Outgo	-	-	2,352,304	-	-	-	-	-	-	-	-	-	2,352,304
Pass Through	4,000,000	-	4,094,661	-	-	-	-	-	-	-	-	-	8,094,661
Indirect Costs	(158,682)	37,526	-	8,403	112,753	-	-	-	-	-	-	-	-
Total Expenditures	79,736,816	4,419,432	6,446,965	180,886	1,847,574	191,000	587,000	-	300,000	1,065,000	-	761,330	95,536,003
Interfund Transfers													
Transfers In	-	-	-	-	-	30,000	-	-	-	1,200,000	-	-	1,230,000
Transfers Out	(1,230,000)	-	-	-	-	-	-	-	-	-	-	-	(1,230,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(1,230,000)	-	-	-	-	30,000	-	-	-	1,200,000	-	-	-
Beginning Balance	42,570,204	1,786,399	472,633	4,553	256,655	58,388	1,255,118	3,615,620	418,327	4,092,921	-	14,582,743	69,113,560
Net Increase (Decrease) in Fund Balance	(6,752,448)	(346,670)	150,000	1,500	19,599	3,500	(337,000)	150,000	(300,000)	285,000	-	(411,330)	(7,537,849)
Ending Fund Balance	35,817,756	1,439,729	622,633	6,053	276,254	61,888	918,118	3,765,620	118,327	4,377,921	-	14,171,413	61,575,712
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	10,856,950	(119,441)	622,633	2,092	273,932	61,888	-	-	118,327	-	-	14,171,413	25,987,795
Committed	-	-	-	-	-	-	918,118	-	-	-	-	-	918,118
Assigned	24,960,806	1,426,586	-	3,961	2,322	-	-	-	-	4,377,921	-	-	30,771,596
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	132,582.96	-	-	-	-	-	3,765,620	-	-	-	-	3,898,203

2025-26 Proposed Budget for Adoption

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2027-28
2025-26 Proposed Budget for Adoption**

	Various			06XX	0830	33XX/65XX	Various	8150	9XXX		
	General	Alternative				Special		Routine &			
	Unrestricted	Education	CTEP	Total		Education	Categoricals	Restricted	Local	Total Restricted	Total General
				Unrestricted				Maintenance	Programs		Fund
Revenues											
LCFF Revenues	14,496,457	13,487,415	-	27,983,872		9,108,362	-	-	-	9,108,362	37,092,234
Federal Revenues	-	-	-	-		534,102	1,485,179	-	-	2,019,281	2,019,281
Federal Pass Through	4,000,000	-	-	4,000,000		-	-	-	-	-	4,000,000
Other State Revenues	327,855	-	-	327,855		8,549,242	6,380,898	-	-	14,930,141	15,257,996
Other Local Revenues	3,055,415	-	-	3,055,415		-	-	-	5,296,927	5,296,927	8,352,342
Total Revenue	21,879,727	13,487,415	-	35,367,142		18,191,706	7,866,077	-	5,296,927	31,354,711	66,721,853
Expenditures											
Certificated Salaries	2,631,346	3,887,939	81,755	6,601,040		4,627,035	2,516,160	-	1,042,932	8,186,127	14,787,167
Classified Salaries	7,953,362	2,257,251	22,571	10,233,185		4,763,834	1,571,560	489,030	1,069,972	7,894,395	18,127,580
Employee Benefits	6,484,371	4,028,348	56,482	10,569,202		7,067,125	3,355,442	346,760	1,158,566	11,927,892	22,497,094
Books and Supplies	516,806	1,259,600	22,943	1,799,349		62,535	298,602	165,300	(139,051)	387,386	2,186,735
Services, Other Operating Expenditures	3,738,625	1,830,995	11,482	5,581,102		1,041,042	1,464,775	313,620	1,888,538	4,707,976	10,289,078
Capital Outlay	65,000	-	-	65,000		-	-	50,000	-	50,000	115,000
Other Outgo	-	-	-	-		-	-	-	-	-	-
Pass Through	4,000,000	-	-	4,000,000		-	-	-	-	-	4,000,000
Indirect Costs	(2,869,906)	1,020,985	13,246	(1,835,674)		1,037,950	387,557	96,317	155,168	1,676,993	(158,682)
Total Expenditures	22,519,604	14,285,119	208,480	37,013,203		18,599,521	9,594,095	1,461,027	5,176,126	34,830,769	71,843,972
Interfund Transfers											
Transfers In	-	-	-	-		-	-	-	-	-	-
Transfers Out	-	(30,000)	-	(30,000)		-	-	-	(1,200,000)	(1,200,000)	(1,230,000)
Other Financing Sources	-	-	-	-		-	-	-	-	-	-
Contributions	(1,722,079)	(410,286)	208,479	(1,923,886)		407,814	16,148	1,300,000	199,924	1,923,886	-
Total Transfers	(1,722,079)	(440,286)	208,479	(1,953,886)		407,814	16,148	1,300,000	(1,000,076)	723,886	(1,230,000)
Beginning Balance	19,910,994	2,244,144	0	22,155,139		1,539,548	2,336,651	727,252	2,381,896	6,985,347	29,140,486
Net Increase (Decrease) in Fund Balance	(2,361,956)	(1,237,990)	-	(3,599,946)		-	(1,711,871)	(161,027)	(879,274)	(2,752,172)	(6,352,118)
Ending Fund Balance	17,549,038	1,006,154	0	18,555,193		1,539,548	624,780	566,225	1,502,622	4,233,175	22,788,368
Components of Ending Fund Balance:											
Nonspendable	-	-	-	-		-	-	-	-	-	-
Restricted	-	-	-	-		1,539,548	624,780	566,225	1,502,622	4,233,175	4,233,175
Assigned	17,549,038	1,006,154	0	18,555,193		-	-	-	-	-	18,555,193
Assigned (Deferred Maintenance)	-	-	-	-		-	-	-	-	-	-
Committed (COPS)	-	-	-	-		-	-	-	-	-	-