

**Santa Barbara County Education Office
2024/2025 Second Interim Report - General Fund**

	Unrestricted Programs (Non-categorical)			Unrestricted Programs (Categorical)			Total Unrestricted			Restricted			Total General Fund		
	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget
Net Beginning Balance July 1, 2024	4,603,259	3,822,189	3,822,189	8,885,750	9,678,833	9,678,833	13,489,009	13,501,022	13,501,022	13,896,454	18,165,428	18,165,428	27,385,463	31,666,450	31,666,450
Revenues															
LCFF Sources	24,764,406	26,246,611	26,238,463	3,651,966	3,485,259	3,508,407	28,416,372	29,731,870	29,746,870	231,855	222,111	220,033	28,648,227	29,953,981	29,966,903
Federal Revenues	0	0	0	29,622	50,000	52,933	29,622	50,000	52,933	1,510,045	1,774,510	1,748,134	1,539,667	1,824,510	1,801,067
Other State Revenue	24,000	24,000	24,000	82,983	82,983	85,723	106,983	106,983	109,723	8,465,876	9,302,343	8,892,678	8,572,859	9,409,326	9,002,401
Other State Revenue - Lottery	37,470	37,470	34,611	0	0	0	37,470	37,470	34,611	6,626	6,626	6,626	44,096	44,096	41,237
Other Local Revenue	1,334,772	1,334,812	1,627,115	2,170,387	2,140,836	2,136,715	3,505,159	3,475,648	3,763,830	43,502,783	52,472,285	52,138,003	47,007,942	55,947,933	55,901,833
Total Revenues	26,160,648	27,642,893	27,924,189	5,934,958	5,759,078	5,783,778	32,095,606	33,401,971	33,707,967	53,717,185	63,777,875	63,005,474	85,812,791	97,179,846	96,713,441
Expenditures															
1000 Certificated Salaries	2,465,163	2,617,453	2,460,728	2,132,077	1,960,813	2,101,146	4,597,240	4,578,266	4,561,874	16,454,266	17,396,422	15,147,249	21,051,506	21,974,688	19,709,123
2000 Classified Salaries	10,119,014	10,390,432	10,353,116	834,858	808,789	777,199	10,953,872	11,199,221	11,130,315	9,837,543	10,894,842	10,248,693	20,791,415	22,094,063	21,379,008
3000 Employee Benefits	6,223,366	5,992,414	5,946,969	1,398,092	1,213,825	1,251,659	7,621,458	7,206,239	7,198,628	14,285,610	14,111,243	13,000,166	21,907,068	21,317,482	20,198,794
4000 Books & Supplies	576,438	635,706	641,540	150,727	167,072	172,320	727,165	802,778	813,860	586,411	642,053	775,185	1,313,576	1,444,831	1,589,045
5000 Services, Other Operating Expenses	3,600,639	4,374,766	4,483,385	847,151	952,794	848,678	4,447,790	5,327,560	5,332,063	11,099,881	15,033,330	17,211,282	15,547,671	20,360,890	22,543,345
6000 Capital Outlay	0	221,473	397,675	19,000	40,872	43,692	19,000	262,345	441,367	252,496	820,343	887,294	271,496	1,082,688	1,328,661
7000 Other Outgo	7,428,930	9,152,919	9,419,989	0	0	0	7,428,930	9,152,919	9,419,989	349,450	443,754	460,351	7,778,380	9,596,673	9,880,340
7310/7350 Indirect Costs	(8,849,982)	(9,200,696)	(9,747,205)	310,092	303,478	304,777	(8,539,890)	(8,897,218)	(9,442,428)	3,857,490	4,167,260	4,079,776	(4,682,400)	(4,729,958)	(5,362,652)
Total Expenditures	21,563,568	24,184,467	23,956,197	5,691,997	5,447,643	5,499,471	27,255,565	29,632,110	29,455,668	56,723,147	63,509,247	61,809,996	83,978,712	93,141,357	91,265,664
Other Financing Sources/Uses															
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020
8972 - Proceeds from Leases	0	558,860	558,860	0	0	0	0	558,860	558,860	0	0	0	0	558,860	558,860
8974 - Proceeds from SBITAs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues	(777,551)	(487,845)	(490,905)	(691,754)	(923,492)	(576,531)	(1,469,305)	(1,411,337)	(1,067,436)	1,469,305	1,411,337	1,067,436	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	1,155,921	1,155,921	1,155,921	0	0	0	1,155,921	1,155,921	1,155,921	0	0	0	1,155,921	1,155,921	1,155,921
7619 - Other Authorized Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	2,850	0	0	2,850	0
Total Other Financing Sources/Uses	(1,927,452)	(1,078,886)	(1,081,946)	(691,754)	(923,492)	(576,531)	(2,619,206)	(2,002,378)	(1,658,477)	1,469,305	1,408,487	1,067,436	(1,149,901)	(593,891)	(591,041)
Surplus/(Deficit)	2,669,628	2,379,540	2,886,046	(448,793)	(612,057)	(292,224)	2,220,835	1,767,483	2,593,822	(1,536,657)	1,677,115	2,262,914	684,178	3,444,598	4,856,736
Total Ending Balance June 30, 2025	7,272,887	6,201,729	6,708,235	8,436,957	9,066,776	9,386,609	15,709,844	15,268,505	16,094,844	12,359,797	19,842,543	20,428,342	28,069,641	35,111,048	36,523,186

Adopted Budget Column as of 07/01/24
Current Budget Column as of 01/31/25
Projected Budget Column as of 02/13/25

**Santa Barbara County Education Office
2024/25 Second Interim Report - General Fund Selected Programs**

	Unrestricted Gen Fund Special Ed	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Unrestricted Gen Fund CTE	Career Technical Education					
		Infant	Regional	Direct Service	Other Restricted	Total Restricted Special Education				CTE Support 0351	CalWorks	Early Childhood Educator Apprenticeship Initiative	K12 Strong Workforce Program	Career Technical Education Incentive Grants	Total Restricted Career Technical Education
Net Beginning Balance July 1, 2024		188,232	0	0	0	188,232	750,335	1,505,742		223,857	45,311	20,000	0	0	289,168
Revenues															
LCFF Sources		0	0	220,033	0	220,033	0	1,523,511		0	0	0	0	0	0
Federal Revenues		127,331	0	168,624	0	295,955	0	303,075		0	0	0	0	0	0
Other State Revenue		2,161,281	0	3,706	145,321	2,310,308	0	208,159		0	9,621	169,467	549,486	326,603	1,055,177
Other State Revenue - Lottery		0	0	0	0	0	0	0		0	0	0	0	0	0
Other Local Revenue		0	29,951,549	3,131,230	551,377	33,634,156	639,700	1,555,493		0	0	25,000	10,186	0	35,186
Total Revenues		2,288,612	29,951,549	3,523,593	696,698	36,460,452	639,700	3,590,238		0	9,621	194,467	559,672	326,603	1,090,363
Expenditures															
1000 Certificated Salaries	285,586	1,334,965	10,226,024	1,324,198	33,514	12,918,701	320,321	1,487,591	259,614	15,009	0	58,839	100,309	105,148	279,305
2000 Classified Salaries	165,754	473,360	5,820,347	919,081	91,746	7,304,534	83,281	694,763	0	0	0	25,184	0	57,691	82,875
3000 Employee Benefits	174,501	798,192	7,396,497	965,411	35,908	9,196,008	184,225	1,054,954	99,057	6,599	0	37,755	44,147	75,264	163,765
4000 Books & Supplies	600	29,807	235,317	21,187	108,590	394,901	13,280	213,239	4,570	1,455	1,000	14,761	5,000	18,850	41,066
5000 Services, Other Operating Expenses	2,878	62,990	3,945,181	117,842	422,133	4,548,146	221,110	628,019	38,896	2,036	0	43,452	401,750	44,078	491,316
6000 Capital Outlay	0	0	5,900	0	0	5,900	0	31,883	0	0	0	0	0	0	0
7000 Other Outgo	0	51,781	0	408,570	0	460,351	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	0	229,442	2,347,942	285,969	30,035	2,893,388	53,480	335,729	0	0	85	14,152	8,466	25,572	48,275
Total Expenditures	629,319	2,980,537	29,977,208	4,042,258	721,926	37,721,929	875,697	4,446,178	402,137	25,099	1,085	194,143	559,672	326,603	1,106,602
Other Financing Sources/Uses															
8912 - Interfund Transfers In - Special Reserve Fund		0	0	0	0	0	0	0		0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In		0	0	0	0	0	0	0		0	0	0	0	0	0
8972 - Proceeds from Leases		0	0	0	0	0	0	0		0	0	0	0	0	0
8974 - Proceeds from SBITAs		0	0	0	0	0	0	0		0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues		503,693	18,229	529,801	278	1,052,001	0	0		0	0	0	0	0	0
8990 - Contributions from Restricted Revenues		0	7,430	(7,430)	24,950	24,950	14,400	114,499		0	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund		0	0	0	0	0	0	0		0	0	0	0	0	0
7619 - Other Authorized Interfund Transfers Out		0	0	0	0	0	0	0		0	0	0	0	0	0
Total Other Financing Sources/Uses		503,693	25,659	522,371	25,228	1,076,951	14,400	114,499		0	0	0	0	0	0
Surplus/(Deficit)		(188,232)	0	3,706	0	(184,526)	(221,597)	(741,441)		(25,099)	8,536	324	0	0	(16,239)
Total Ending Balance June 30, 2025		0	0	3,706	0	3,706	528,738	764,301		198,758	53,847	20,324	0	0	272,929

Santa Barbara County Education Office
2024/25 Second Interim Report - Child Development Fund 12

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Program	Early Care & Education Support	Total Early Care & Education
Net Beginning Balance July 1, 2024	4,229,715	396,727	156,872	4,783,314
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	961,853	18,797,075	768,534	20,527,462
Other State Revenue	9,252,187	42,345,994	2,161,555	53,759,736
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	124,539	134,250	187,904	446,693
Total Revenues	10,338,579	61,277,319	3,117,993	74,733,891
Expenditures				
1000 Certificated Salaries	2,110,744	81,542	612,001	2,804,287
2000 Classified Salaries	473,634	2,449,223	368,764	3,291,621
3000 Employee Benefits	1,535,162	1,603,379	428,148	3,566,689
4000 Books & Supplies	272,157	186,908	111,009	570,074
5000 Services, Other Operating Expenses	1,191,983	52,113,615	1,421,318	54,726,916
6000 Capital Outlay	125,598	35,000	5,000	165,598
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	390,238	4,796,950	175,464	5,362,652
Total Expenditures	6,099,516	61,266,617	3,121,704	70,487,837
Other Financing Sources/Uses				
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0
8919 - Other Authorized Interfund Transfers In	0	0	0	0
8972 - Proceeds from Leases	0	0	0	0
8974 - Proceeds from SBITAs	0	0	0	0
8980 - Contributions from Unrestricted Revenues	0	0	0	0
8990 - Contributions from Restricted Revenues	10,702	(10,702)	0	0
7612 - Interfund Transfers Out - Special Reserve Fur	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0
Total Other Financing Sources/Uses	10,702	(10,702)	0	0
Surplus/(Deficit)	4,249,765	0	(3,711)	4,246,054
Total Ending Balance June 30, 2025	8,479,480	396,727	153,161	9,029,368

Prepared by Jessica Hallberg
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Santa Barbara County Education Office

2024/25 Second Interim Report

General Fund Reconciliation
Total Unrestricted

	Adopted Budget	1st Interim	Changes Between 1st Interim and 2nd Interim	2nd Interim	Here are the major reasons for the changes between 1st Interim Report and 2nd Interim Report
Beginning Balance	13,489,009	13,501,022	0	13,501,022	
Revenues					
Revenue Other than Excess Property Taxes	24,666,676	24,807,912	38,926	24,846,838	Increase in Interest
Excess Property Taxes	7,428,930	8,594,059	267,070	8,861,129	Excess Property Tax Increase
<i>Total Revenues</i>	32,095,606	33,401,971	305,996	33,707,967	
Expenses					
Expenditures Other than Excess Property Tax Transfer	19,826,635	20,998,772	(404,233)	20,594,539	Vacancy savings, Increased Legal, Subscriptions, and Indirect Cost.
Excess Property Tax Transfer	7,428,930	8,594,059	267,070	8,861,129	Excess Property Tax Transfer Increase
<i>Total Expenditures</i>	27,255,565	29,592,831	(137,163)	29,455,668	
Other Financing Sources/(Uses)					
Contributions from Unrestricted Revenues	(1,469,305)	(1,409,163)	341,727	(1,067,436)	Decrease in Special Ed Internal Contributions
Contributions from Restricted Revenues	0	0	0	0	
Other Proceeds from SBITA's & Leases	0	558,860	0	558,860	
Interfund Transfers In	6,020	6,020	0	6,020	
Interfund Transfers Out	1,155,921	1,155,921	0	1,155,921	
<i>Total, Other Financing Sources/(Uses)</i>	(2,619,206)	(2,000,204)	341,727	(1,658,477)	
Surplus/(Deficit)	2,220,835	1,808,936	784,886	2,593,822	
Total Ending Balance	15,709,844	15,309,958	784,886	16,094,844	