

Budget Development Workshop

Internal Business Services

February 5-7, 2025

Equity • Diversity • Inclusion • Partnership

Emergency Preparedness



- Identify CPR/First Aid-certified individuals in the room
- For emergencies, dial **9-1-1** from a landline



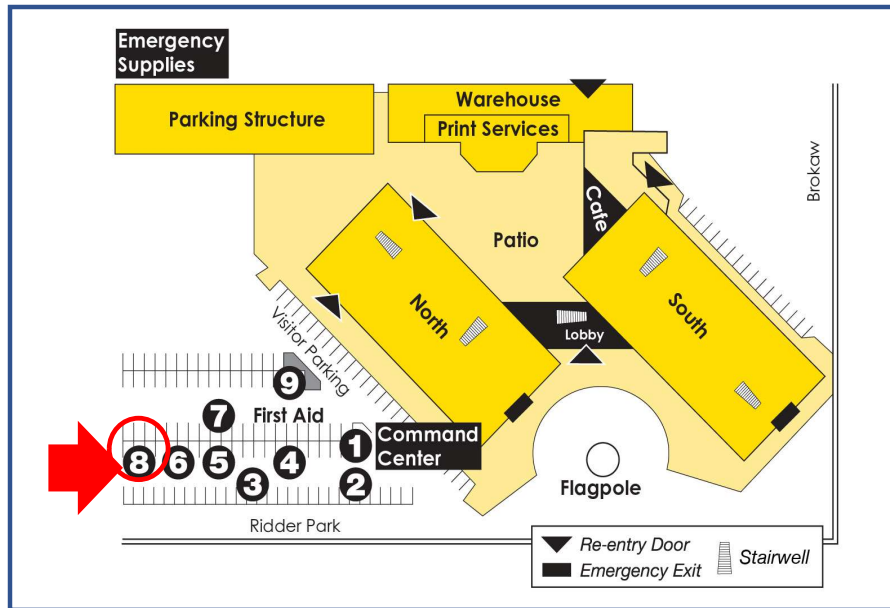
- Notify SCCOE Staff if you require assistance exiting
- Wheelchair available (1st Floor, North Building)



- Visit [Sccoe.to/EmergencyPlan](https://sccoe.to/EmergencyPlan) for the complete plan

Emergency Evacuation Site

Do not use elevators & avoid the courtyard



- Presenter to point out **Assembly Area 8**, 2 stairwells/exits
- Follow staff to vacate the building
- Join your group in the parking lot at Assembly Area 8
- Do not go to your car or leave the parking lot until attendance reporting is completed

Emergency Devices

Emergency devices are located on each floor at the south end of the walkways connecting North and South buildings



Automated External Defibrillator (AED)



First Aid Kits



Fire Extinguishers



Narcan Naloxone Nasal Spray



Visitor Wi-Fi Access

connect to “**sccoe_visitor**” – no password is required



All-Gender Restroom

South Building, 2nd Floor
(around the corner from the Oak Grove Room)



Privacy Room

North Building, 1st Floor
(across from the East Side/San Jose Room, next to the central stairwell)

Agenda

Agenda Items

1. Fiscal Year (FY) 2025-26 SCCOE Budget Overview
2. Governor's Proposal for FY2025-26 K-12 Education
3. FY2025-26 SCCOE Budget Assumptions
4. Budget Development Schedules
5. Budget Development & Funding Sources
6. Budget Development Process
7. Budget Guidelines

Budgeting Revenues
Budgeting Personnel Expenses
Budgeting Non-Personnel Expenses

Presenters



Stephanie Gomez
Assistant
Superintendent-
Business Services



Lauren Nguyen
Director,
Internal Business
Services



Clifford Duong
Assistant Director,
Internal Business
Services

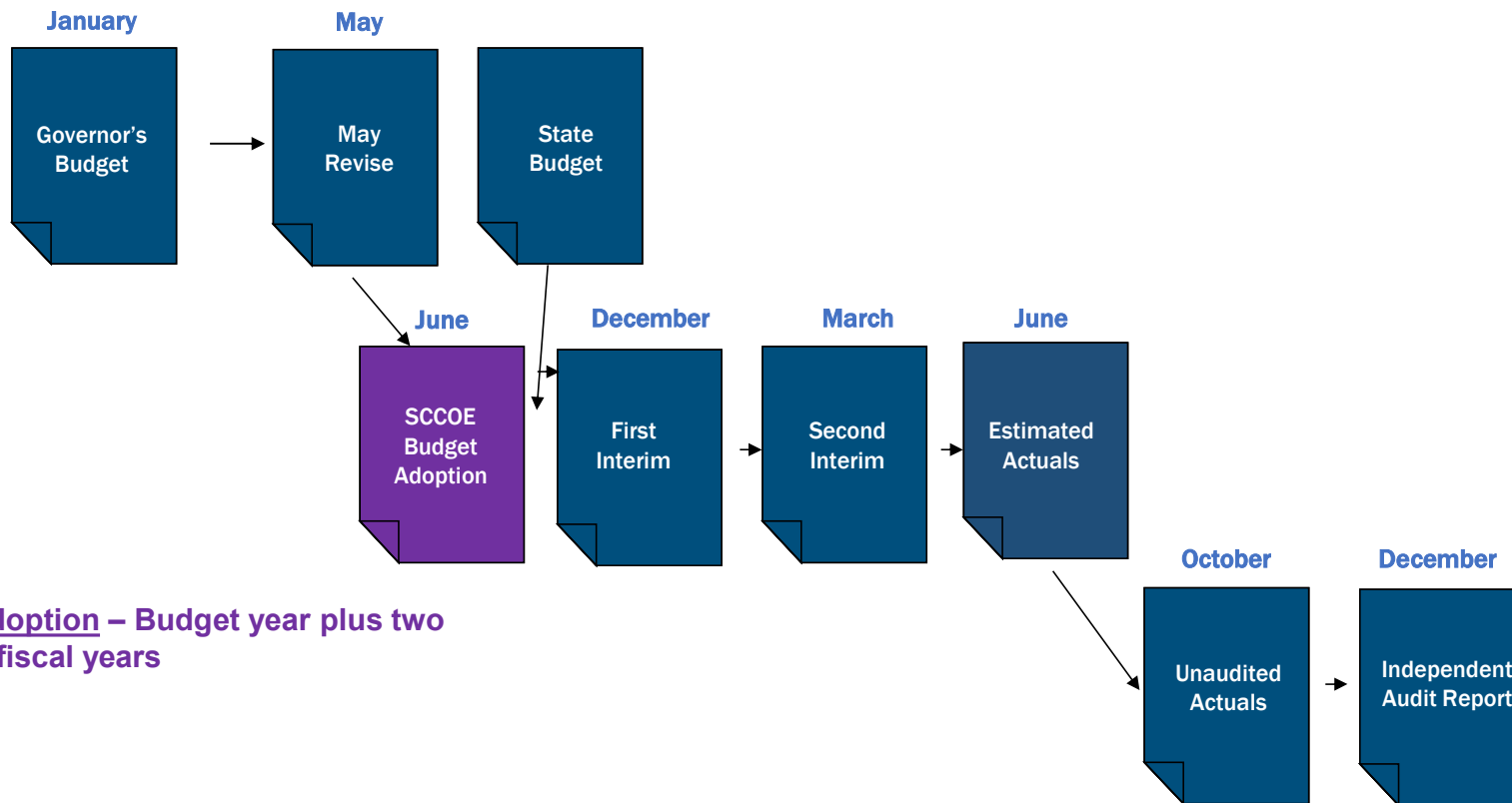


Pat Raceles
Budget Analyst,
Internal Business
Services

2025-26 SCCOE Budget



BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



Budget Adoption – Budget year plus two following fiscal years

SCCOE's Funding Sources

Local Control Funding Formula

There are two LCFF funding calculations certified by the California Department of Education (CDE):

- a) County LCFF Target Entitlement, includes cost-of-living adjustment (COLA) estimated at 2.43% for fiscal year 2025-26 (2025-26 Governor's Budget)
 - b) County LCFF Transition Calculation
-

SCCOE has transitioned to the County LCFF Target Entitlement Calculation starting FY 2023-24

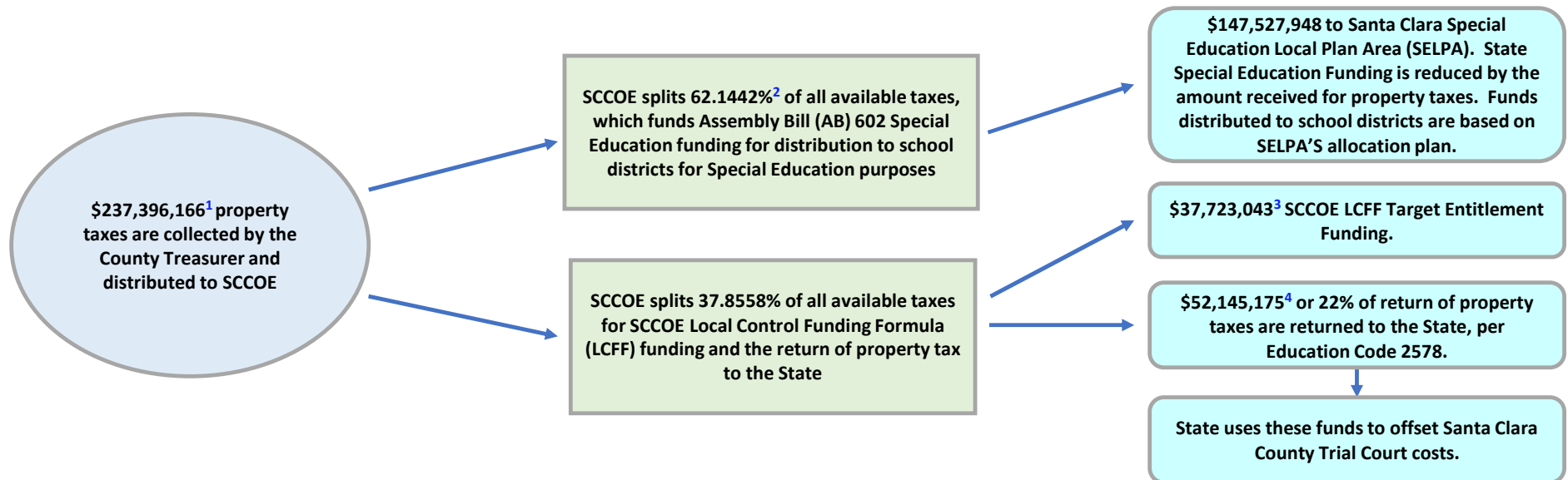
SCCOE's Funding Sources

Local Control Funding Formula

SCCOE is considered flat funded as our entitlement revenue is only adjusted by minimal Average Daily Attendance (ADA) changes for our Alternative Education Program (AED)

SCCOE is a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the State (Education Code section 2575 (e) and 2578

Return of Local Property Tax Cycle Fiscal Year 2024-25 (Estimate)



¹ Calculated based on fiscal year 2024-25 first interim projections.

² Special Education ratio obtained from CDE Local Revenue Exhibit and historically is the same each year (California Code 2570-2571).

³ - Calculated based on County Local Control Funding Formula per California education Code 2574 with COLA adjustment of 1.07%.

- Based on estimated Alternative Ed and OYA ADA for FY 2024-25 first interim at 120 for Community Schools, 50 for Court Schools and 60 for Probation Referred.

- Applied 1.07% COLA for FY 2024-25 Alternative Ed and OYA LCFF Base, Supplemental and Concentration estimated revenues. Projected COLA based on SSCAL Dartboard in July 2024.

⁴ The return of property taxes to the State is calculated using the estimated taxes for FY 2024-25 minus the amount allocated to the Santa Clara SELPA and SCCOE LCFF Transition Funding (\$237,396,166 – \$147,527,948 – \$37,723,043 = \$52,145,175).



2024-25 Estimated Return of Local Property Taxes

- As of FY2024-25 First Interim reporting, estimated local property taxes to be returned to the state for 2023-24 is \$47.67M, for 2024-25 is \$52.15M and for 2025-26 is \$51.21M. This amount is required pursuant to Education Code section 2575(e) and 2578. The following table shows the local property taxes the SCCOE was required to return.
- Total Return of Local Property Taxes remitted to the State Controller to date is **\$285,496,700** for fiscal years 2013-2014 through 2022-2023.
- 2024-25* will be remitted in April of 2025.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$30,723,648
2019-20	\$35,113,807
2020-21	\$38,668,925
2021-22	\$42,600,287
2022-23	\$48,395,753
2023-24 (estimate)	\$47,665,193
2024-25 (estimate)	\$52,145,175

*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.

Funding Sources by Program

TOTAL SCCOE REVENUE - \$422.66 Millions
(FY2024-25 First Interim County School Service Fund)

47%
FUNDED BY DISTRICTS

Special Education
Technology (External)
Walden West
Teacher Credentialing
Other Services

24%

STATE/ FEDERAL/ GRANT FUNDED
Head Start, Early Start, Safe & Drug Free
Schools, Migrant Ed, ESSA/Title I, Initiatives

3%

ADA
FUNDED

OYA
Charter,
Alt Ed

26%

COUNTY OPERATIONS FOR
MANDATED SERVICES
(FLAT FUNDED)

District Business Advisory Services
(DBAS), Internal Business Services (IBS),
Maintenance & Operations, Technology
(Internal), Human Resources, Charter
School Department

Salary Costs by Program

TOTAL SCCOE SALARIES - \$177.34 Millions

(FY2024-25 First Interim County School Service Fund)

51.9% (\$92.01M)

FUNDED BY DISTRICTS

Special Education
Technology (External)
Walden West
Teacher Credentialing
Other Services

18.6% (\$32.99M)

STATE/ FEDERAL GRANT FUNDED
Head Start, Early Start, Safe & Drug
Free Schools, Migrant Ed, ESSA/Title I

**4.8%
(\$8.44M)**
ADA
FUNDED
OYA
Charter,
Alt Ed

24.7% (\$43.9M)

COUNTY OPERATIONS FOR
MANDATED SERVICES
FLAT FUNDED

District Business Advisory Services (DBAS),
Internal Business Services (IBS),
Maintenance & Operations, Technology
(Internal), Human Resources, Charter
School Department

FTEs by Program

TOTAL SCCOE FTEs – 1,531.52
(FY2024-25 First Interim County School Service Fund)

56.7% (868.44 FTEs)
FUNDED BY DISTRICTS

Special Education
Technology (External)
Walden West
Teacher Credentialing
Other Services

18.6% (284.76 FTEs)
STATE/ FEDERAL GRANT FUNDED
Head Start, Early Start, Safe & Drug
Free Schools, Migrant Ed, ESSA/Title I

**3.5%
(53.5
FTEs)**
ADA
FUNDED
OYA
Charter,
Alt Ed

21.2% (324.82 FTEs)
COUNTY OPERATIONS FOR
MANDATED SERVICES
FLAT FUNDED
District Business Advisory Services (DBAS),
Internal Business Services (IBS),
Maintenance & Operations, Technology
(Internal), Human Resources, Charter
School Department

Governor's January Budget Proposal for 2025-26 TK-12 Education



Governor's January Budget Proposal

K-12 Major Themes

- Predictable support for schools for the continued implementation of the California for All Kids plan - a TK-12 whole child framework designed to close the opportunity gaps and accelerate learning and support student needs
- Maintaining critical investments to improve instruction and support for students

Full Implementation of Universal Transitional Kindergarten

Universal Meals Program

Expanded Learning Opportunities Program

Education Workforce

Proposition 98

Proposition 98 is a voter approved constitutional amendment: guarantees minimum funding levels for TK-12 schools and community colleges (TK-14 schools)

Multiple factors determine funding levels: level of funding in 1986-87, General Fund Revenues, per capita personal income, and school attendance growth or decline

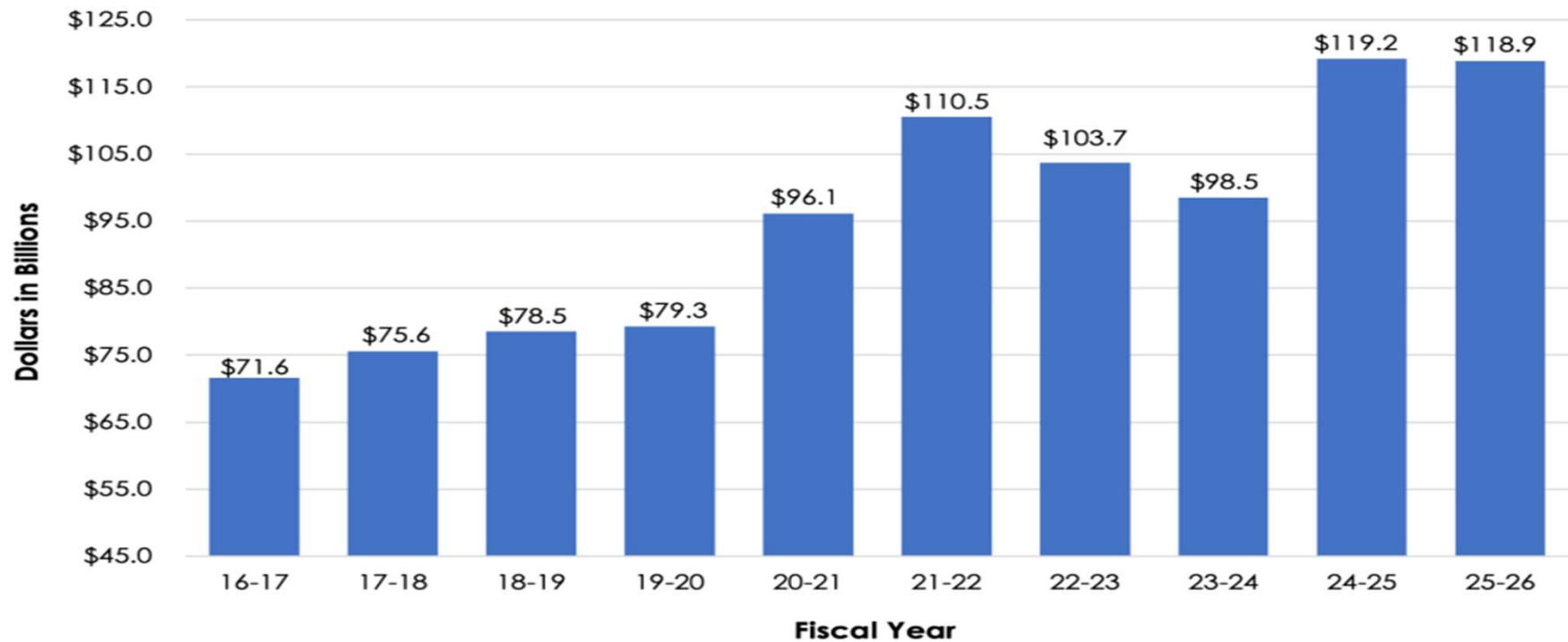
Local Control Funding Formula (LCFF) primary mechanism to distribute Prop 98 funding to K-12 public schools in California

Revised Proposition 98 levels represent an increase of approximately \$7.5 billion over the three-year period relative to the 2023 Budget Act

Total Budget includes total funding \$137.1 billion (\$83.3 billion General Fund and \$53.85 other funds for all TK-12 education programs)

Proposition 98

**Proposition 98 Funding
2025-26 Governor's Budget**



Proposition 98 Rainy Day Fund



2024 Budget Act projected a total balance of \$1.1 billion in the Public School System Stabilization Account (PSSSA) and an additional discretionary payment in 2024-25



Revised Rainy Day Fund Deposits



The Governor's January Budget proposal reflects revised 2024-25 payment of \$1.2 billion, which is a mandatory payment and an additional mandatory payment of \$376 million in 2025-26



Projected revised balance of \$1.5 billion at the end of 2025-26 and no changes to the mandatory withdrawal of \$8.4 billion in 2023-24

Local Control Funding Formula

Cost of Living
Adjustment (COLA) of
2.43% - Projected \$2.5
billion increase in
discretionary funds for
Local Educational
Agencies (LEAs)

Applicable to all Local Educational Agencies (LEAs) including county offices of education (is applied differently to COEs than school districts)

Categorical programs: Special Education, Child Nutrition, State Preschool

LCFF Equity Multiplier

Local Control Funding Formula



Budgetary Assumptions



Budgetary deferrals of \$246.6 million for TK-12 education are fully repaid in 2025-2026



Budget proposes using available “reappropriation and reversion” funding totaling \$25.9 million to support ongoing LCFF costs in 2023-24 and deferring LCFF funding totaling \$35.1 million from 2023-2024 to 2024-25



One-time deferral is fully repaid in 2024-25

Significant Budget Adjustments

Learning Recovery Emergency Block Grant - \$378.6 million one-time Proposition 98 General to support LEAs learning recovery initiatives through 2027-28 school year

Local Property Tax Adjustments

\$125 million in additional Proposition 98 General Fund for school districts and county offices of education in 2024-2025

\$1.5 billion ongoing Proposition 98 General Fund decrease for school districts and county offices of education in 2025-26, resulting from offsetting property taxes

Risks to Proposition 98 and the Education Budget

Certifying the Proposition 98 Minimum Guarantee

- The 2024-25 Enacted Budget included a negotiated agreement impacting the final certification of the Proposition 98 Minimum Guarantee
- IRS and California extend 2024 Tax Filing Deadline for Los Angeles County
 - Final Certification of the minimum guarantee is deferred when the personal income and corporation tax filing deadline is extended by the IRS in counties that collectively contributed more than 50% of those revenues in the prior year

Risks to Proposition 98 and the Local Budgets

- Eliminates reliance on one-time funding to support the LCFF and other ongoing costs
- Slowly replenishing the Proposition 98 reserve for times of uncertainty and fiscal turmoil
- Fully funding COLA
- Greatest risk to local budgets are accounting and budgeting for enrollment changes and rising costs continue to be critical for fiscal health management.

School Employer Pension Costs

CalSTRS

Fiscal Year	Contribution Rate**
2021-22	16.92%*** (-2.18)
2022-23	19.1%
2023-24	19.1%
2024-25	19.1%
2025-26	19.1%

CalPERS

Fiscal Year	Contribution Rate
2021-22	22.91%*** (-2.16)
2022-23	25.37%
2023-24	26.68%
2024-25	27.05%
2025-26	27.40%
2026-27	27.50%

* Latest projected rates based on most recent projections

** CalSTRS Board now allowed to adjust employer contribution rate up or down by up to 1% each year, but no higher than 20.25% and no lower than 8.25%

***Reflects rate relief provided by state through 2020 Budget Act

2025-2026 Unaddressed Issues: No proposed budgetary relief for increasing STRS and PERS pension costs

Next Steps



Budget committee
hearings



Governor's May
Revision is due on
or before May 15



Legislature must
pass Budget Bill by
June 15



Final budget deal
must pass by June
30

2025-26 SCCOE Budget Assumptions



Benefit Rates

Benefit	Object Codes	Benefit Rate	
State Teachers' Retirement System (STRS)	3101/02		19.10%
Public Employees' Retirement System (PERS)	3201/02		27.40%
Old-Age, Survivors & Disability Insurance-Social Security (OASDI)	3311/12	Maximum \$176,100	6.20%
Medicare	3321/22		1.45%
Health & Welfare	3401/02	Per Open Position	\$23,000
Unemployment Insurance (U.I.)	3501/02		0.05%
Workers' Compensation (W/C) - Lower Rate	3601/02	All SCCOE Programs Except Programs Subject to Higher Rate	1.03%
Workers' Compensation (W/C) - Higher Rate	3601/02	Head Start, Child Development & Special Education	3.00%

Workers' Compensation Rates

Program	Workers' Comp Rate (%)
All SCCOE Programs except Programs listed below	1.03
Child Development (Fund 120)	3.00
Head Start (Fund 860)	3.00
Special Education (Funds 820 and 950)	3.00

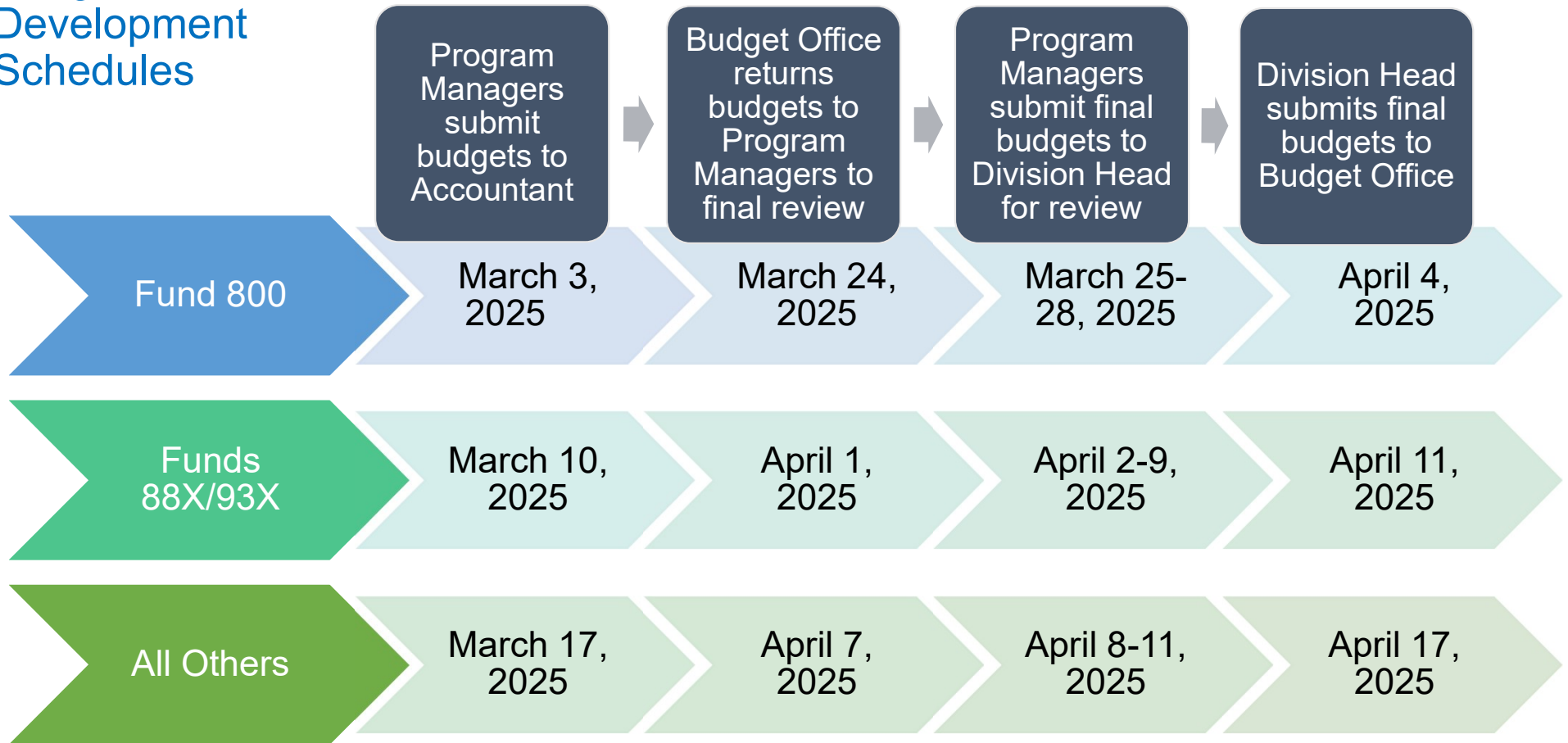
Indirect Rates

Program	Indirect Cost Rate (%)
a) All formula and non-competitive funding except b-g	10.25
b) Child Development (Fund 120)	7.25
c) Child Nutrition	5.94
d) Head Start (Fund 860)	10.86
e) SELPA (Fund 810)	5.50
f) Special Education (Fund 820/950)	7.75
g) Migrant Education (Fund 870)	8.00
All other and competitive funding apart from a-g	11.22

Budget Development Schedules



Budget Development Schedules



WARNING
DUE DATES
ARE CLOSER
THAN THEY
APPEAR!



Budget Development & Funding Sources



Budget Development & Funding Sources

- As we develop the budget it is important to understand the source of funding for the program/s
- The Resource Code in SCCOE's 35-digit financial account string helps determine the type of funding source and the appropriate steps to take for developing the budget
- The two broad categories of funding sources are:
 - Unrestricted Funding – Resource Code **0000 – 1999**
 - Restricted Funding – Resource Code **2000 - 9999**

SCCOE's 35 Digit Account String

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Cost Center	Site	Manager
xxx	xxxx	x	xxxx	xx	xxxx	xxxx	xxxxxx	xxx	xxxx

Unrestricted Funding Sources



- Resource **0000**

Example: **General Fund** – Fund 800 Programs

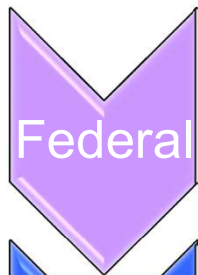


- Resource Range **0001 – 1999:**

Unrestricted but for a specific purpose

Example: 0990 – Transportation

Restricted Funding Sources



- Resource Range **3000 – 5999**
Example: Head Start Grant RE 5210



- Resource Range **6000 – 7999**
Example: Special Education RE 6500



- Resource Range **8000 – 9999**
Example: Local Sponsored Projects/ Contracts/
Workshops/Donations

General Rule on Funding Sources

Unrestricted: Fund 800 Programs – RE 0000

- Funding sources not subject to external or legal constraints and may be used for any purpose not prohibited by law or board policy

Restricted: All Other Programs

- Funding sources subject to constraints imposed by external resource providers or by law through constitutional provisions or legislation



Development Process

Reports Provided by Accounting

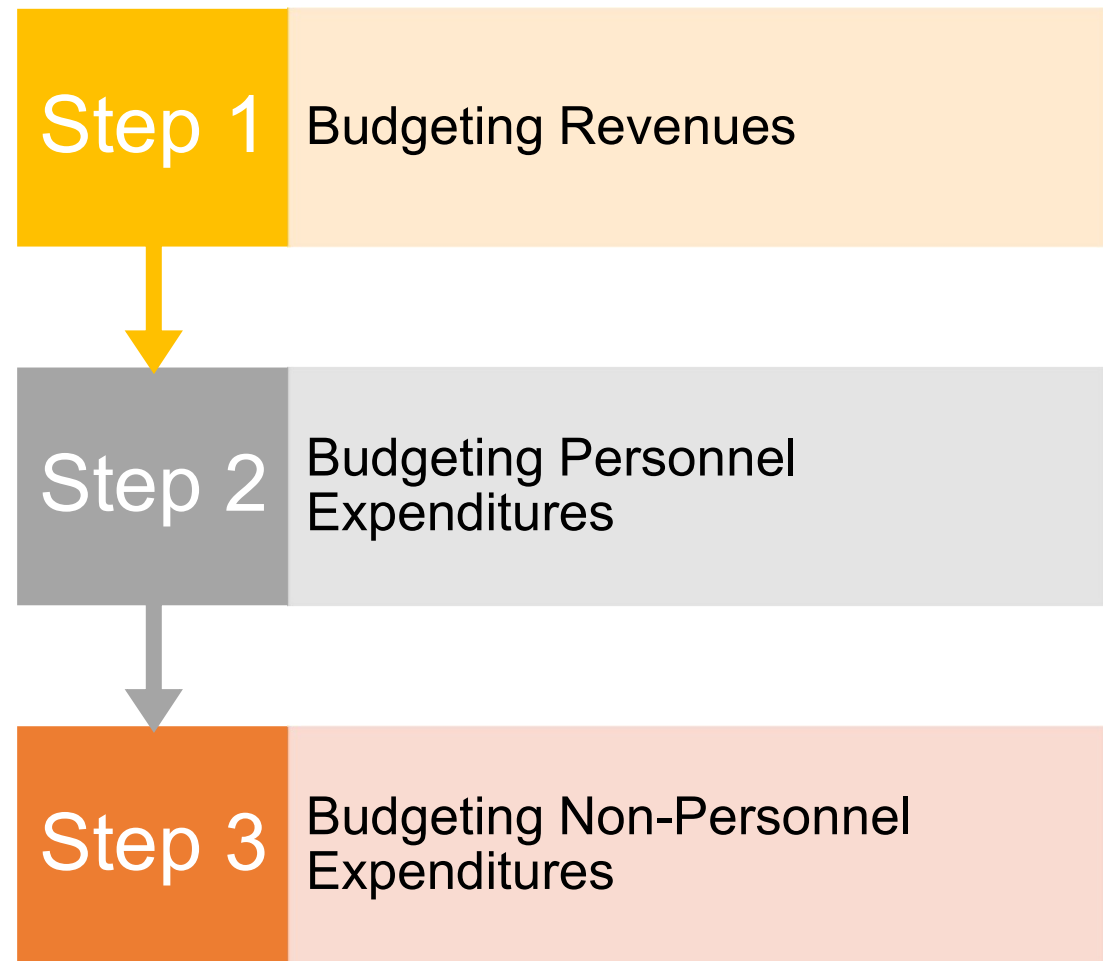
Comparative Budget Report

- Comparison of current year working budget and prior year actuals, working budget and adopted budget
- Preliminary budget column for FY2025-26 is the FY2024-25 working budget as of January 31, 2025

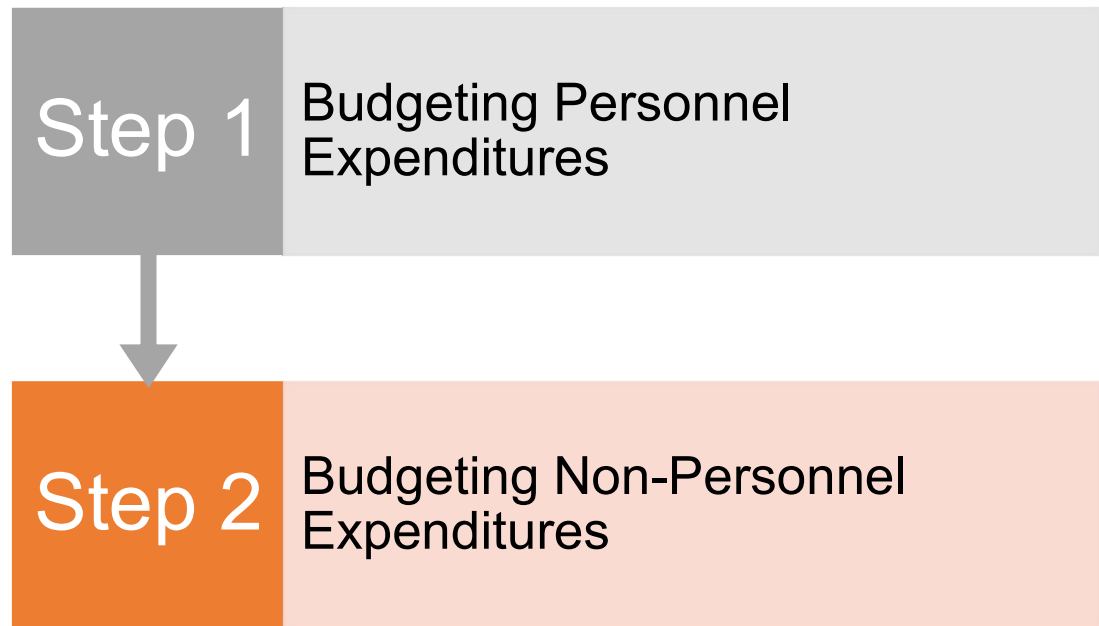
Benefit Projection Report

- Benefit projection for FY2025-26 includes step & column and benefit rate increases for FY2025-26.
- All positions and account strings reflected in Benefit Projection Report are based on employee records as of January 29, 2025.

Budget Development Process



Budget Development Process for Fund 800, Resource Code 0000



Final Budget Sample

Object	Object Description	Proposed Budget FY2025-26
8000	Revenue	<u>\$ 500,000</u>
1000	Certificated Salaries	150,000
2000	Classified Salaries	150,000
3000	Benefits	94,993
4000	Materials & Supplies	10,412
5000	Professional/Consulting Services	<u>48,110</u>
	Total Direct Cost	\$ 453,515
7310	Indirect Cost (10.25%)	<u>46,485</u>
	Total Expenditures	<u>\$ 500,000</u>

Budget Packet Submission

➤ **Program Manager:**

- provides a signed copy of all budget changes and necessary supporting documentation (referred to as a 'budget packet') to the Program Accountant by the due date
- the budget packet is submitted electronically to the Program Accountant

➤ **Program Accountant:**

- enters the budget changes into the financial system and generates an updated comparative budget report reflecting the proposed budget for the upcoming year
- attaches all documents from the Program Manager and submits the budget packet to Budget Office for review and approval

Budgeting Guidelines



Budget – SCCOE Board Policy

SCCOE Board Policy 3100 BP

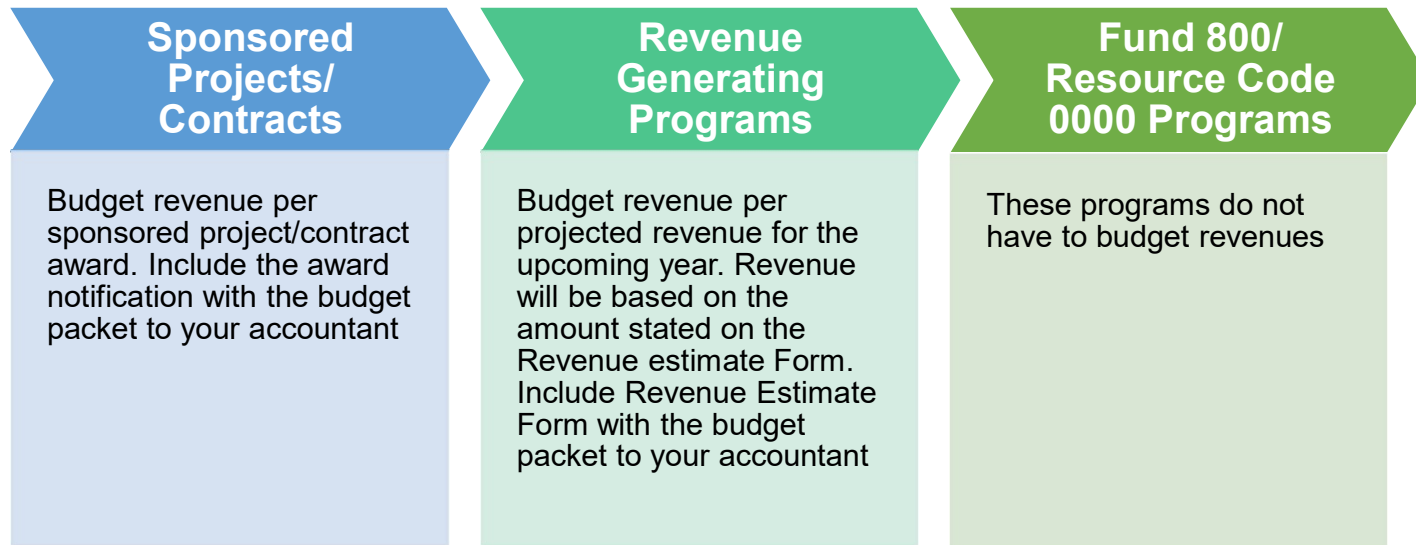
- The SCCOE budget shall guide administrative decisions and actions through the year and shall serve as a tool for monitoring the fiscal health of the SCCOE.
- The SCCOE budget shall show a complete plan and itemized statement of all proposed expenditures in each fund of the SCCOE.



Budgeting Revenues



General Guidelines



Budgeting Revenues for New Sponsored Project or Contracts



Ensure you have received the Grant Award Notification (GAN) or the fully executed contract prior to budgeting



In case fully executed funding letters are not available at budget development, consult IBS Director for acceptable documentation



Budget sponsored project award/ contract amount as the revenue



Prepare expenditure budget per budget submitted with sponsored project application/ contract

Budgeting for Revenue & ADA Generating Programs



Prepare a revenue estimate, using current year estimate as basis



Examples include, but are not limited to workshops, curriculum development, ADA (Average Daily Attendance) driven programs etc.



Complete a Revenue Estimate Form and obtain all approvals before preparing the budget



Budget the revenue estimate amount as revenues and include the approved form with the budget packet to your accountant

Revenue Estimate Form

Revenue Estimate

Program Name:

Division

Program Mngr.

Business, Facilities, & Operations Division (BFOD) ▼

Revenue Source Description	Resource* (4 digits)	Quantity	At the rate of \$	25-26 Estimate
Example: Workshop training fees	9134	2	\$1,000.00	\$2,000.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
Total Estimated Revenue				0.00

* If applicable

Narrative

Authorizations

Program Manager

Date

Division Head

Date

Budgeting Personnel Expenditures



Comparative Budget Report

090 SCCOE
CBR for 25-26 budget developme

COMPARATIVE BUDGET REPORT

J69807 BDR110 L.00.23 02/03/25 PAGE 1398

Manager :2900 Manager Name
CostCent:805290

Fund :805 SUPPORT SERVICES

	2023-2024 WORKING Budget	2023-2024 ACTUAL	2024-2025 ADOPTED Budget	2024-2025 WORKING Budget	2024-2025 ACTUAL	2025-2026 PRELIM Budget	2025-2026 BUDGET CHANGE
2463 TELECOMMUNICATIONS							
805-0000-0-2400-00-0000-7200-805290-000-2900	119,616	119,612	120,078	120,078	70,029	145,079	
805-0000-0-2400-82-0000-7200-805290-000-2900		87					
TOTAL:	119,616	119,698	120,078	120,078	70,029	145,079	
TOTAL: 2xxx	119,616	119,698	120,078	120,078	70,029	145,079	
3202 PERS - CLASSIFIED							
805-0000-0-3202-00-0000-7200-805290-000-2900	27,404	27,403	31,341	30,464	17,766	39,172	
TOTAL:	27,404	27,403	31,341	30,464	17,766	39,172	
3312 OASDI-CLASSIFIED							
805-0000-0-3312-00-0000-7200-805290-000-2900	7,416	7,393	7,445	7,445	4,270	8,995	
TOTAL:	7,416	7,393	7,445	7,445	4,270	8,995	
3322 MEDICARE-CLASSIFIED							
805-0000-0-3322-00-0000-7200-805290-000-2900	1,734	1,729	1,742	1,742	999	2,104	
TOTAL:	1,734	1,729	1,742	1,742	999	2,104	
3402 HEALTH & WELFARE-CLASSIFIED							
805-0000-0-3402-00-0000-7200-805290-000-2900	14,349	15,856	14,206	17,416	10,159	21,617	
TOTAL:	14,349	15,856	14,206	17,416	10,159	21,617	
3502 STATE UNEMPLOYMNT-CLASSFD							
805-0000-0-3502-00-0000-7200-805290-000-2900	603	596	606	606	344	292	
TOTAL:	603	596	606	606	344	292	
3602 WORKERS COMP-CLASSIFIED							
805-0000-0-3602-00-0000-7200-805290-000-2900	1,242	1,238	1,247	1,247	715	1,504	
TOTAL:	1,242	1,238	1,247	1,247	715	1,504	
TOTAL: 3xxx	52,748	54,216	56,587	58,920	34,253	73,684	

Budget changes
are entered in
this column

Classified
Salaries 2xxx

Benefits 3xxx

Benefit Projection Report

090 SCCOE
BPR OTBS OSS 1.03 WC

BENEFIT PROJECTION
FTE COUNTED ON: 05/01/2025

J65147 PPS400 L.00.15 01/31/25 PAGE 132

Account
String

Manager :2900
CostCent:805290

Manager Name

Fund :805

SUPPORT SERVICES

Employee
Name

805-0000-0-2400-00-0000-7200-805290-000-2900
DOE JANE

Position
Control
(PC#)

001109

ACCTCLASS	POS#	SCHEDULE	START/END FTE	GROSS TOT BEN	STRS STRS BO	PERS PERS BO	OASDI MEDICARE	H&W PERSPLUS	SUI 125 C/O	W/COMP PERS RLR
-----------	------	----------	------------------	------------------	-----------------	-----------------	-------------------	-----------------	----------------	--------------------

Gross Salary for
PC#001109

Total Benefits for
PC#001109:
STRS, PERS,
OASDI, H&W,
SUI, W/Comp and
Medicare

FTE for
PC#001109

	GROSS/FTE	TOTAL BEN	STRS	PERS	OASDI	H&W	SUI	W/COMP
TOTAL CostCent	137,425.17	66,663.94	0.00	37104.80	8520.36	17355.79	274.85	1415.48
TOTAL Fund	137,425.17	66,663.94	0.00	37104.80	8520.36	17355.79	274.85	1415.48

	STRS BO	PERS BO	MEDICARE	PERSPLUS	125 C/O	PERS RLR
CostCent	0.00	0.00	1992.66	0.00	0.00	0.00
Fund	0.00	0.00	1992.66	0.00	0.00	0.00

Total FTEs for this
Cost Center

Total Benefits by Cost Center

Total Salaries in Object 2xxx for
Cost Center

Budgeting Personnel Expenditures

Review the Benefit Projection Report

Validate:

- your program's Full Time Equivalents (FTEs)
- employee name, allocation and account string
- all open positions; determine if position needs to be budgeted or eliminated, make a notation on the report and include with the budget packet to your accountant

Change in Allocation *and/or* Account String for Staff

Complete a Salary
Account Change
Form (SACF)



Include completed
SACF with the
budget packet to
your accountant

Salary Account Change Form (SACF)

SALARY ACCOUNT CHANGE FORM		
Purpose of Form: 1. To request salary account code changes for <u>currently active</u> employees. 2. This form is vital for maintaining the Position Control Database which will be used to drive payroll and to project salaries and benefits for Budget Development.		
		Date Submitted: (For Budget Office Use Only)
Form Instructions: 1. Submit one form per employee's position for account code changes. Use additional forms if employee has more than one PC#. 2. Enter the 35 digit Account String with dashes (example: 880-3025-0-2424-00-3100-1110-715xxx-000-2200) 3. The 35 digit account string consist of Fund-Resource-Proj Year-Object-SubObject-Goal-Function-CostCenter-Site-Manager 4. Enter in the "From Account" and "Percent Allocation" box or boxes, the current account status for the employee. 5. Enter in the "To Account" and "Percent Allocation" box or boxes, the new account status you would like implemented. 6. Explanation and signature for changes are required to process your request. 7. Submit to the Accountant assigned for your Fund/Program. 8. Submit a Budget Revision form to the Budget Office to align your account code changes. Accountant to enter BT# in the Budget Transfer Box. 9. Budget Office will submit the approved forms to Human Resources.		
Employee Name	<input style="width: 95%;" type="text"/>	
Position Control Number	<input style="width: 95%;" type="text"/>	
Position Name	<input style="width: 95%;" type="text"/>	FTE <input style="width: 40%;" type="text"/>
Program/Site/Fund	<input style="width: 95%;" type="text"/>	
Effective Date	<input style="width: 95%;" type="text"/>	
Authorized Requestor/Phone Extension	<input style="width: 95%;" type="text"/>	Ph Ext: <input style="width: 40%;" type="text"/>
Current Allocation	35 Digit Account String	Percent Allocation
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 40%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 40%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 40%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 40%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 40%;" type="text"/>
From Account Total:		0.00%
Requested Allocation		
To Account:	<input style="width: 95%;" type="text"/>	<input style="width: 40%;" type="text"/>
To Account:	<input style="width: 95%;" type="text"/>	<input style="width: 40%;" type="text"/>

Establishment of a New Position

Request for New or Increase of Position Form

- Complete HR's form mentioned above, ensure this form is fully approved
- Include approved form with the budget packet to your accountant

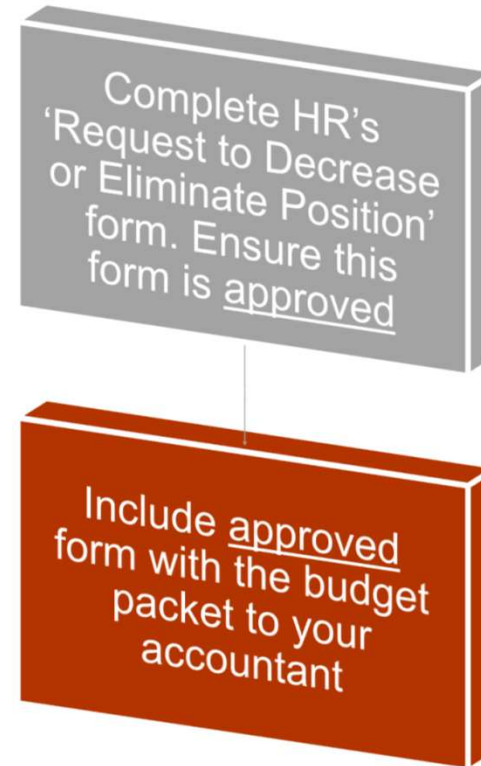
Employee Fringe Benefit Cost Form

- Use 2025-26 Employee Fringe Benefit Cost Form to compute benefits for the new position
- These benefits should be included in the budget projection for the new position

Employee Fringe Benefit Cost Form

2025-26 EMPLOYEE FRINGE BENEFIT COST FORM																																																																																																																																																																																																																																																	
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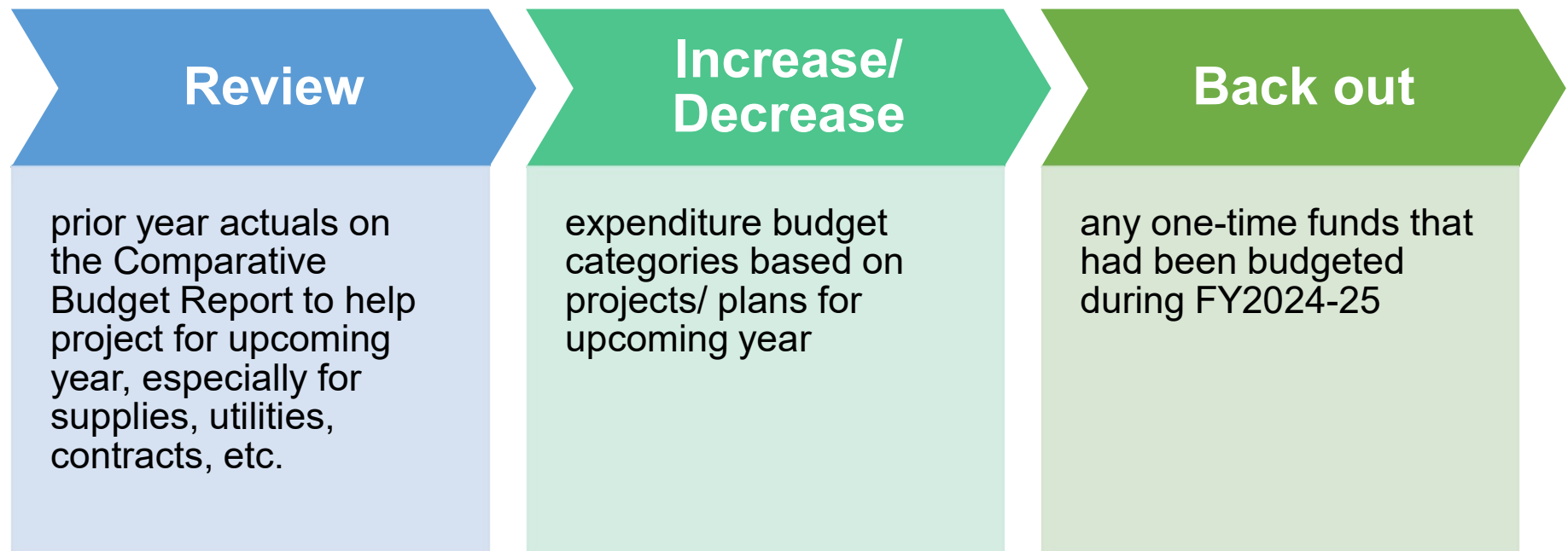
Open positions
that will not be
budgeted *and*
will be
eliminated



Budgeting Non-Personnel Expenditures



General Guidelines



Budgeting for Inter-Office Service Agreements (IOSAs)

1

Departments providing non-global (or specialized) service to other department/s within SCCOE are required to have an IOSA for services exceeding \$1,000

2

These inter-office services are coded using Direct Cost Transfer Object **5710** in combination with unique sub-object, for example, 5710-**12**, sub-object 12 for services provided by Office of the Superintendent

3

Both parties to the agreement must budget the same amount for the IOSA on their respective budgets

Budgeting for Inter-Office Service Agreements (IOSAs)

4

- a) Service Provider will budget a negative amount in 5710-xx
- b) Service Recipient will budget a positive amount in 5710-xx

5

Include the fully executed IOSA with the budget packet to your accountant

6

Please refer to IOSA procedures (included in the Budget Guide) for details

Budgeting for Phone & Internet Services

Budget

- Budget based on prior year's actual expenditures in object code for phone & internet service
 - Object 59xx for Phone/Internet

Changes in Service

- Factor into your budget any addition or cancellation of phone line; opening or closing of a site location

Contact

- Steven Mitome (extension 6897) in Technology and Data Service Division for the following:
 - addition or cancellation of phone line
 - addition or closure of a site location

Budgeting for Phone & Internet Services

Purchase Orders

- Programs must ensure Purchase Orders (POs) for phone/ internet are established in advance to maintain continuity of service

Best Practice

- POs should be entered in May for the upcoming fiscal year, for critical services that need to commence July 1 of the new fiscal year

Budgeting for Utility Services

Budget

- Budget based on prior year's actual expenditures in object code for respective service
 - Object 55xx for Operations & Housekeeping

Changes in Service

- Factor into your budget any additions or closures of site locations

Purchase Orders

- Programs must ensure Purchase Orders (POs) for utilities are established in advance to maintain continuity of service
- Best practice is to enter POs in May for the upcoming fiscal year for critical services that need to commence July 1

Budgeting for Utilities/ Custodial Services/ Other Related Costs for South County Annex & Snell Sites

To Budget

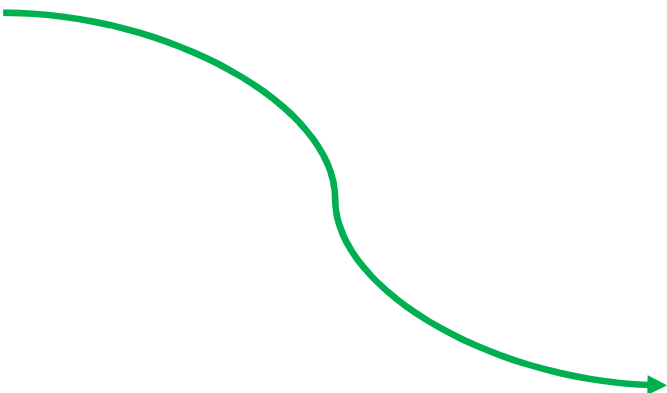
- If you have a site located at South County Annex and/or Snell, obtain estimates from Samim Vohra in Internal Business Services to budget for utilities, custodial services and other related site costs for FY2025-26

Purchase Orders

- Best practice is to enter POs in May for the upcoming fiscal year for critical services that need to commence July 1 of the new fiscal year

Budgeting for Technology Services

- Typical equipment and software costs for new staff (per employee)



Item	Cost
Dell 5400 Laptop	\$ 1,325.00
Dell P2400 Monitor (2)	\$ 345.00
Dell WD22TB4 Dock	\$ 300.00
Headset	\$ 30.00
Web Camera	\$ 35.00
Keyboard and Mouse	\$ 30.00
Adobe CC License	\$ 6.00
Phone	\$ 200.00
Office License	\$ 77.00
DUO	\$ 15.00
Total	\$ 2,363.00

Budgeting for Technology Services Workstation Refresh Program



- **Purpose:**

- Upgrade and standardize SCCOE owned computer/laptop workstations
- Ensure that staff have an up-to-date computing technology and a learning environment that supports technology enabled work.

- **Frequency:**

- It is a four-year workstation refresh program.

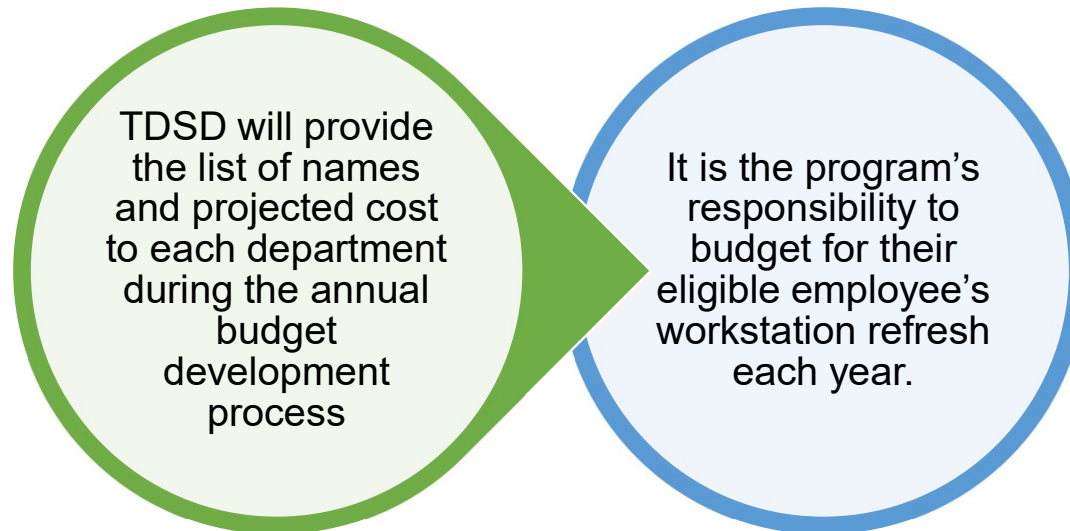
- **Eligibility:**

- Workstations are tied to positions.
- For example: If an employee leaves the SCCOE, and their workstation is only two years old, their replacement will inherit that laptop for another two years. After that, the workstation will be refreshed.

Budgeting for Technology Services Workstation Refresh Program



- **How this program is funded:**



Questions on Equipment & Software

- Please contact: Lee Andersen or Danica Fryhling

Budgeting for Technology Services

- Programs will be responsible for Zoom and DocuSign license costs.

For questions and/or additional information

- Please contact: Jim Carrillo or Karla Carrizales

Sponsorship for SCCOE Events



What is a Sponsorship?

- A financial or in-kind contribution to support an SCCOE event, program, or activity typically provided in exchange for a specific benefit such as recognition or promotional opportunity associated with the event or activity.



Sponsorship for SCCOE Events



Guidance:

- Have a consultation with the Grants, Partnerships, & Operations (GPO) Department
- Secure division head's approval on sponsor list and package
- Work with relevant departments to ensure compliance and successful implementation
- Secure board approval for sponsorship funds received
- Follow SCCOE processes for fund receipt, use, and closeout

Next Steps:

- Contact gpo@sccoe.org for a consultation

GPO Fee for Service Overview

- **What:**

- Implementing a fee for service model for select services provided by the GPO Department

- **Who:**

- Mandatory
- For all internal SCCOE teams receiving Tier 3 GPO pre-award and/or post-award support when the sponsored project has no or reduced indirect costs

- **When:**

- Fiscal Year 2025-2026

Rationale & Implementation

- **Why:**

- To address budgetary concerns due to flat state funding
- To ensure sustainability for ongoing services provided by the GPO Department

- **How:**

- Through IOSAs
- Annual training to follow in early summer

Budgeting for GPO Service Fees

Not to Exceed Amount Per Project Per Fiscal Year

Project Type	Pre-Award (Lead)	Post-Award (Tier 3 Support)
Foundation	\$1,395	\$1,442
Local Government	\$3,487	\$2,163
State Government	\$5,579	\$4,325
Federal Government	\$6,974	\$5,046

Cost Recovery for Sponsored Projects

- Mandatory as of September 12, 2023, per the *Memo: Cost Recovery for Competitive & Non-Competitive Sponsored Projects*
- Significant opportunities exist to recover additional costs to support programmatic efforts, to reduce administrative burden, and to expand the visibility of and access to SCCOE sponsored projects for competitive and non-competitive sponsored projects.
- Program leads are required to have consultations with departments in advance of application and/or budget submission for sponsored projects when:
 - Budgeted activities exceed \$20,000, and
 - Will have an internal resource impact.

Sponsored Project Mandatory Guidance

Sponsored Projects are restricted funding sources that are for a “specified purpose” and are subject to the sponsor’s restrictions which includes allowability of costs.

When received sponsored projects, the following costs shall be taken into consideration for all budgets, inclusive of competitive and non-competitive sources:

• Indirect Costs
• Salaries and Benefits (Program & Other Org. Staff)
• Advertising and Public Relations
• Communication Expenses (Cell Phone Stipends, Internet)
• Travel
• Capitalized Equipment
• Materials & Supplies
• Computing Devices
• Copier Charges & Copy Cards
• Publication & Printing Costs
• Licensing
• Translation & Interpretation
• Procurement
• Data Governance

Budgeting Indirect Costs

Compute indirect cost (refer to slide Indirect Cost Calculation)

- Object Codes 5100, 6xxx, and 7xxx are not subject to indirect
- Funds 800 Programs, Resource code 0000, are not subject to Indirect

Reduced Indirect Rate Request

- Reduced indirect rate request must be made only if funder/contractor stipulates a lower indirect cost rate than SCCOE's approved indirect rate for FY25-26
- Complete the 'Reduced Indirect Cost Rate Request' form and obtain all approvals prior to budgeting
- When routing Reduced Indirect Cost Rate Request form, be sure to attach supporting documentation, that is, sponsored project award that stipulates a lower indirect cost rate
- Included the approved form with the budget packet to your accountant

Reduced Indirect Rate Request Form

Program **must** include supporting documentation with the Reduced Indirect Rate Request Form

Reduced Indirect Rate Request

Program Name			
Division	Professional Learning & Support Division (PLSD) ▼		
Program Manager		Date	
Division Head		Date	
Grant or Contract Description			
Grant or Contract Amount	\$		
Maximum Indirect Rate (Allowed by Funding Agency)	%		
Attach documentation from the funding agency stating the maximum allowable rate. If indirect is not allowed by funding agency enter zero under maximum indirect rate.			

Approvals

Director, Internal Business Services

<input type="checkbox"/> Recommended	<input type="checkbox"/> Not Recommended
Signature	Date
Comments	

Assistant Superintendent of Business Services

<input type="checkbox"/> Recommended	<input type="checkbox"/> Not Recommended
Signature	Date
Comments	

County Superintendent of Schools

Signature	Date
-----------	------

Indirect Cost Calculation

Indirect cost calculation based on revenues

1. Calculate Total Direct Cost:

$$\text{Direct Cost} = \text{Total Revenue} \div (1 + \text{Applicable Indirect Rate})$$

2. Calculate Indirect Cost:

$$\text{Indirect Cost} = \text{Total Revenue} - \text{Direct Cost}$$

Or utilize the **Indirect Cost Calculation Worksheet** on the intranet to compute the indirect cost

Indirect cost calculation based on direct expenditures

$$\text{Indirect Cost} = \text{Total Direct Expenditures} \times \text{Applicable Indirect Rate}$$

Note: Object code 5100 (sub-agreements), 6000 – 6999 (capitalized expenditures) and 7000 – 7999 (transfers out) are not subject to indirect and must be excluded from the indirect calculation

Indirect Costs Calculation for Sponsored Project and Contracts with Fixed Revenues

Indirect Costs Calculation For Sponsored Projects and Contracts With Fixed Revenues

BUDGET YEAR: _____
 PREPARED BY: _____
 APPROVED BY: _____

A	B	C	D	E	F	G	H
FISCAL YEAR	PSEUDO CODE	PROGRAM DESCRIPTION	PROGRAM MANAGER	TOTAL GRANT & CONTRACT AMOUNT	APPROVED INDIRECT RATE	INDIRECT AMOUNT (731000)	AMOUNT AVAILABLE FOR EXPENDITURE
-	544240859000	BUDGET DEVELOPMENT FUND	EDDIE MONEY	\$ 813,304	10.25%	\$ 75,613	\$ 737,691
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
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						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -

A Balanced Budget



Budgeting Non-Personnel Expenditures for Fund 800 Programs

Expenditure budget amounts for Fund 800 programs, object codes 4000 to 6999, do not typically change. However, can be re-allocated within the range of 4000-6999 based on projection for the upcoming year

Carryover Funds



Carryover funds are unspent sponsored projects/contract funds that a funding agency allows to be carried over from one fiscal year to the next



Carryover funds are typically not budgeted during budget development; they are budgeted after fiscal year-end close


To **urgently** budget carryover for specific sponsored projects/contracts, inform your accountant. Your accountant will **prioritize closing of the resource and releasing carryover**



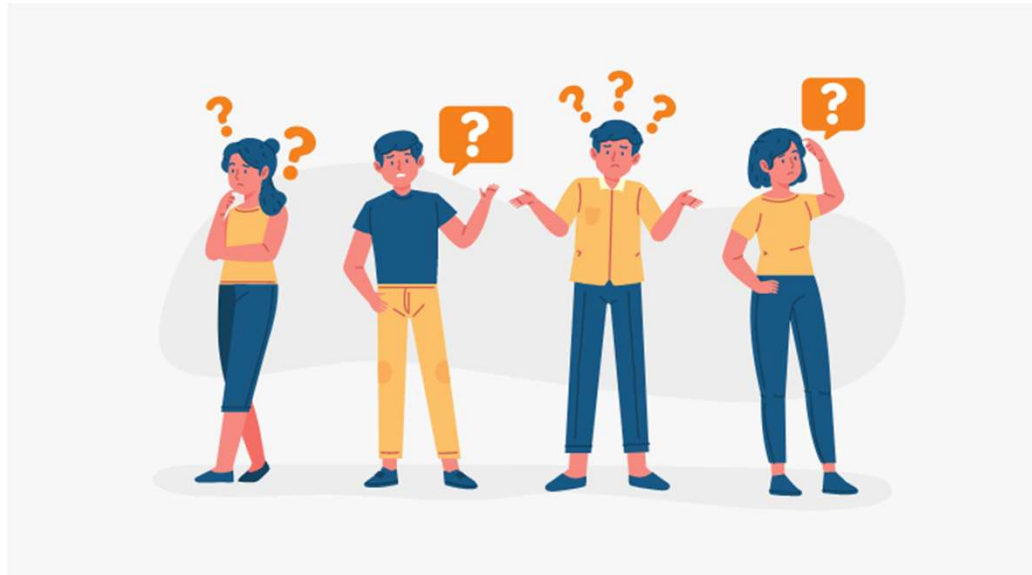
Carryover is only allowed to be budgeted during budget development as deemed appropriate, when budgeting for position/s (FTEs) and continuity of services or program activities that need to commence on July 1 of the new fiscal year

An **approved Carryover Request Form** must be included with budget packet to your accountant

Carryover Request Form

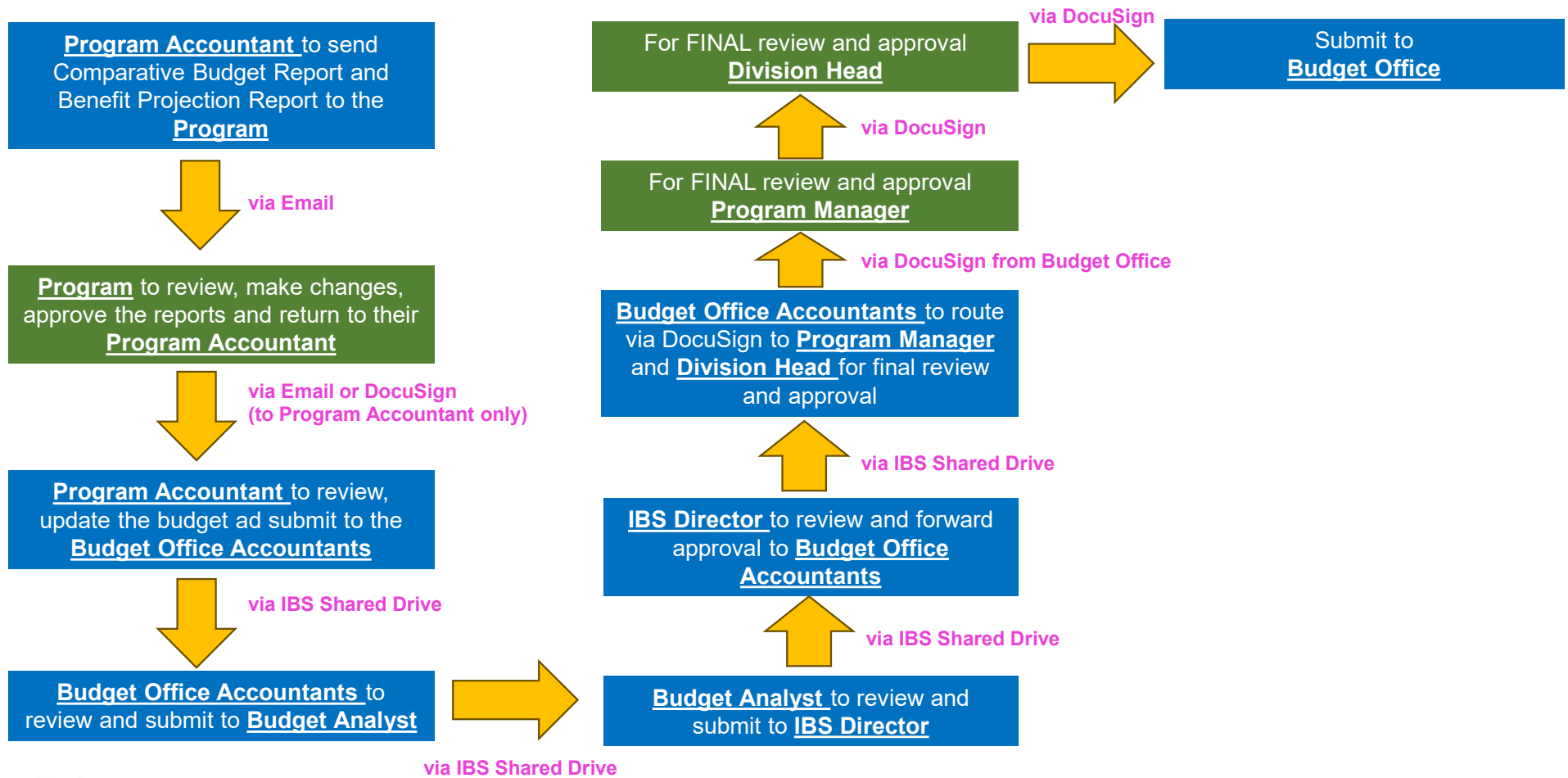
		Internal Business Services Carryover Request Form		Fiscal Year for carryover to	
DATE OF REQUEST		DIVISION			
FIRST AND LAST NAME OF REQUESTOR			TELEPHONE NUMBER OF REQUESTOR		
NAME OF PROGRAM FOR WHICH REQUEST IS MADE					
ESTIMATED CARRYOVER AMOUNT		PROGRAM SUMMARY:			
REQUESTED CARRYOVER AMOUNT					
REASON FOR RECOMMENDATION BY DIVISION					
Required Documentation: <ol style="list-style-type: none"> Excel spreadsheet illustrating the following: <ul style="list-style-type: none"> Estimated carryover amount Budget proposal of how carryover will be spent Financial summary report of current year Financial summary report of prior two years (expenditures and carryover) Salary projection reports if applicable Any other supporting documentation 					
Are there any other funding sources available to fund these expenditures? If yes, please list account (s).					
<input type="checkbox"/> Yes <input type="checkbox"/> No		ACCOUNT: _____			
Must be signed by Department Head and Division Head / Assistant Superintendent prior to submission to Internal Business Service, Accounting Services					
SIGNATURE OF DEPARTMENT HEAD			DATE SIGNED		
SIGNATURE OF DIVISION HEAD / ASSISTANT SUPERINTENDENT			DATE SIGNED		
Reviewed by Accounting Services		Reviewed by Assistant Director, Internal Business Services			
Comments:		<input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended. Return to Division.			
		ASSISTANT DIRECTOR, INTERNAL BUSINESS SERVICES		DATE SIGNED	
		Reviewed by Director, Internal Business Services			
		<input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Recommended with Modifications			
Accounting Staff _____ Date _____		DIRECTOR, INTERNAL BUSINESS SERVICES		DATE SIGNED	
APPROVED		ASSISTANT SUPERINTENDENT, BUSINESS SERVICES		DATE SIGNED	

When in Doubt



Please consult your Program Accountant

Budget Development Packet Submission to Internal Business Services



Budget Development Resources

Reference materials are available on SCCOE website

Internal Business Services ▾

Accounting

Budget Office

Payroll Services ▾

Budget Office

The Budget Office's primary services include oversight and guidance for budget development, interim reports and student attendance accounting for all programs operated by the Santa Clara County Office of Education (SCCOE). The Budget Office's responsibilities include coordinating with Accounting Services in the development of SCCOE's annual budget, two interim reports, and budget updates. Other services provided by the Budget Office include the review and approval of all budget transfers/revisions, SCCOE site and charter student attendance reviews, state attendance reporting, Local Control Funding Formula (LCFF) revenue entitlement calculations and assistance with closing the books at fiscal year-end.

Budget Workshop Resources

What's New in Budget Guide?

- Updated Inter-Office Service Agreement (IOSA) procedures
- New IOSA form
- Budget Revision procedures
- Updated Request for Budget Transfer/Revision Form
- Updated Carryover Request Form





FOR ATTENDING!