

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26 Estimated Actuals
2026-27 Proposed Budget for Adoption

[illegible]

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2025-26 Estimated Actuals
2026-27 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	Capitalty Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	39,868,028	2,598,759	-	-	-	-	200,000	-	-	-	-	-	42,666,787
Federal Revenues	2,023,537	475,932	-	-	350,144	77,500	-	-	-	-	-	-	2,927,113
Federal Pass Through	5,650,944	-	4,094,661	-	-	-	-	-	-	-	-	-	9,745,605
Other State Revenues	17,602,163	500,125	4,439,155	90,657	1,018,815	84,500	-	-	-	-	-	-	23,735,416
Other Local Revenues	14,583,598	529,076	34,102	626	288,649	866	37,844	101,626	3,884	(50,429)	-	1,100,000	16,629,844
Total Revenue	79,728,271	4,103,892	8,567,919	91,284	1,657,607	162,866	237,844	101,626	3,884	(50,429)	-	1,100,000	95,704,764
Expenditures													
Certificated Salaries	16,024,549	1,542,783	-	30,001	20,711	-	-	-	-	-	-	-	17,618,044
Classified Salaries	18,868,094	910,920	-	62,177	521,292	-	-	-	-	-	-	-	20,362,483
Employee Benefits	21,363,625	1,345,803	-	62,939	332,463	-	-	-	-	-	-	-	23,104,829
Books and Supplies	2,526,065	323,855	-	-	54,292	187,538	-	-	-	-	-	-	3,091,749
Services, Other Operating Expenditures	16,366,811	554,700	-	2,352	563,125	-	487,000	-	-	-	-	761,845	18,735,833
Capital Outlay	662,484	-	-	-	-	-	100,000	-	141,420	-	-	-	903,904
Other Outgo	-	-	3,558,289	-	-	-	-	-	-	-	-	-	3,558,289
Pass Through	5,650,944	-	4,094,661	-	-	-	-	-	-	-	-	-	9,745,605
Indirect Costs	(171,878)	59,958	-	5,141	106,779	-	-	-	-	-	-	-	0
Total Expenditures	81,290,693	4,738,019	7,652,950	162,611	1,598,661	187,538	587,000	-	141,420	-	-	761,845	97,120,736
Interfund Transfers													
Transfers In	-	-	-	79,222	-	30,000	-	-	-	-	-	-	109,222
Transfers Out	(109,222)	-	-	-	-	-	-	-	-	-	-	-	(109,222)
Other Financing Sources	7,210,000	-	-	-	-	-	-	-	-	-	-	-	7,210,000
Contributions	-	0	-	-	-	-	-	-	-	-	-	-	0
Total Transfers	7,100,778	0	-	79,222	-	30,000	-	-	-	-	-	-	7,210,000
Beginning Balance	48,746,822	1,953,948	473,563	25,373	247,299	26,775	1,400,420	3,655,142	142,736	50,429	-	15,755,828	72,478,336
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	48,746,822	1,953,948	473,563	25,373	247,299	26,775	1,400,420	3,655,142	142,736	50,429	-	15,755,828	72,478,336
Net Increase (Decrease) in Fund Balance	5,538,356	(634,127)	914,969	7,895	58,946	5,329	(349,156)	101,626	(137,536)	(50,429)	-	338,155	5,794,028
Ending Fund Balance	54,285,178	1,319,821	1,388,532	33,268	306,245	32,104	1,051,264	3,756,769	5,200	0	-	16,093,983	78,272,363
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	26,304,850	106,152	1,388,532	-	303,193	32,104	-	-	5,200	-	-	16,093,983	44,234,014
Committed	-	-	-	-	-	-	1,051,264	-	-	-	-	-	1,051,264
Assigned	27,980,328	1,071,529	-	33,268	3,052	0	-	-	-	-	-	-	29,088,177
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	0	-	-	0
Reserve for Economic Certainty	-	142,140.57	-	-	-	-	-	3,756,769	-	-	-	-	3,898,909

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2026-27
2026-27 Proposed Budget for Adoption

	Various			06XX	0830		33XX/65XX		CATS	8150	9XXX			
	General	Alternative		Total		Special				Routine &			Total Restricted	Total General Fund
	Unrestricted	Education	CTEP	Unrestricted		Education	Categoricals	Maintenance	Local Programs					
Revenues														
LCFF Revenues	14,419,110	13,571,402	-	27,990,512		10,097,121	-	-	-				10,097,121	38,087,633
Federal Revenues	-	-	-	-		534,370	1,757,434	-	-				2,291,804	2,291,804
Federal Pass Through	5,000,000	-	-	5,000,000		-	-	-	-				-	5,000,000
Other State Revenues	331,577	-	-	331,577		5,824,691	10,758,819	-	-				16,583,510	16,915,087
Other Local Revenues	3,792,550	-	-	3,792,550		-	-	-	8,740,107				8,740,107	12,532,657
Total Revenue	23,543,237	13,571,402	-	37,114,639		16,456,182	12,516,253	-	8,740,107				37,712,542	74,827,181
Expenditures														
Certificated Salaries	2,975,544	4,772,201	84,668	7,832,412		4,628,522	2,444,628	-	1,446,100				8,519,250	16,351,663
Classified Salaries	8,733,038	2,985,517	51,286	11,769,842		4,332,700	1,417,563	591,990	2,602,935				8,945,188	20,715,030
Employee Benefits	6,226,442	4,348,083	68,369	10,642,894		5,762,662	3,321,002	370,044	1,915,427				11,369,134	22,012,029
Books and Supplies	1,338,643	884,401	25,526	2,248,570		76,668	226,723	287,001	200,496				790,888	3,039,458
Services, Other Operating Expenditures	6,524,103	1,076,748	100,070	7,700,921		1,038,583	4,842,159	460,899	2,192,190				8,533,831	16,234,752
Capital Outlay	70,001	-	-	70,001		-	80,000	-	11,420,000				11,500,000	11,570,001
Other Outgo	-	-	-	-		-	-	-	689,422				689,422	689,422
Pass Through	5,000,000	-	-	5,000,000		-	-	-	-				-	5,000,000
Indirect Costs	(4,438,733)	1,497,549	24,831	(2,916,354)		1,084,613	657,641	169,371	510,533				2,422,158	(494,196)
Total Expenditures	26,429,038	15,564,499	354,750	42,348,286		16,923,747	12,989,716	1,879,305	20,977,104				52,769,872	95,118,158
Interfund Transfers														
Transfers In	-	-	-	-		-	-	-	-				-	-
Transfers Out	-	-	-	-		-	-	-	-				-	-
Other Financing Sources	-	-	-	-		-	-	-	-				-	-
Contributions	(462,427)	(453,948)	354,750	(561,626)		467,566	-	1,275,000	(1,180,940)				561,626	-
Total Transfers	(462,427)	(453,948)	354,750	(561,626)		467,566	-	1,275,000	(1,180,940)				561,626	-
Beginning Balance	23,227,345	4,752,982	-	27,980,328		581,254	3,536,973	1,373,145	20,813,478				26,304,850	54,285,178
Net Increase (Decrease) in Fund Balance	(3,348,228)	(2,447,045)	-	(5,795,273)		-	(473,463)	(604,305)	(13,417,937)				(14,495,705)	(20,290,978)
Ending Fund Balance	19,879,117	2,305,937	-	22,185,055		581,254	3,063,510	768,840	7,395,541				11,809,145	33,994,200
Components of Ending Fund Balance:														
Nonspendable	-	-	-	-		-	-	-	-				-	-
Restricted	-	-	-	-		581,254	3,063,510	768,840	7,395,541				11,809,145	11,809,145
Committed	-	-	-	-		-	-	-	-				-	-
Assigned	19,879,117	2,305,937	-	22,185,055		-	-	-	-				-	22,185,055
Assigned (Deferred Maintenance)	-	-	-	-		-	-	-	-				-	-
Committed (COPS)	-	-	-	-		-	-	-	-				-	-
Reserve for Economic Certainty	-	-	-	-		-	-	-	-				-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2026-27
2026-27 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	38,087,633	2,666,633	-	-	-	-	200,000	-	-	-	-	-	40,954,266
Federal Revenues	2,291,804	657,438	-	-	306,768	77,500	-	-	-	-	-	-	3,333,510
Federal Pass Through	5,000,000	-	4,149,924	-	-	-	-	-	-	-	-	-	9,149,924
Other State Revenues	16,915,087	459,178	4,883,734	91,908	1,226,272	84,500	-	-	-	-	-	-	23,660,679
Other Local Revenues	12,532,657	471,370	65,000	500	262,044	1,500	50,000	140,000	-	-	-	550,000	14,073,071
Total Revenue	74,827,181	4,254,619	9,098,658	92,408	1,795,084	163,500	250,000	140,000	-	-	-	550,000	91,171,450
Expenditures													
Certificated Salaries	16,351,663	1,642,253	-	24,936	11,250	-	-	-	-	-	-	-	18,030,102
Classified Salaries	20,715,030	1,061,403	-	22,369	547,725	-	-	-	-	-	-	-	22,346,528
Employee Benefits	22,012,029	1,716,308	-	30,035	338,622	-	-	-	-	-	-	-	24,096,994
Books and Supplies	3,039,458	243,072	-	10,298	99,726	176,000	-	-	-	-	-	-	3,568,553
Services, Other Operating Expenditures	16,234,752	244,889	-	-	622,442	-	362,895	-	-	-	-	837,100	18,302,078
Capital Outlay	11,570,001	-	-	-	-	-	-	-	-	-	-	-	11,570,001
Other Outgo	689,422	-	4,883,734	-	-	-	-	-	-	-	-	-	5,573,156
Pass Through	5,000,000	-	4,149,924	-	-	-	-	-	-	-	-	-	9,149,924
Indirect Costs	(494,196)	333,830	-	4,271	156,095	-	-	-	-	-	-	-	-
Total Expenditures	95,118,158	5,241,756	9,033,658	91,908	1,775,860	176,000	362,895	-	-	-	-	837,100	112,637,335
Interfund Transfers													
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance	54,285,178	1,319,821	1,388,532	33,268	306,245	32,104	1,051,264	3,756,769	5,200	0	-	16,093,983	78,272,363
Net Increase (Decrease) in Fund Balance	(20,290,978)	(987,137)	65,000	500	19,224	(12,500)	(112,895)	140,000	-	-	-	(287,100)	(21,465,886)
Ending Fund Balance	33,994,200	332,684	1,453,532	33,768	325,469	19,604	938,369	3,896,769	5,200	-	-	15,806,883	56,806,477
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	11,809,145	76,057	1,453,532	-	322,590	19,604	-	-	5,200	-	-	15,806,883	29,493,011
Committed	-	-	-	-	-	-	938,369	-	-	-	-	-	938,369
Assigned	22,185,055	99,374	-	33,768	2,879	-	-	-	-	-	-	-	22,321,076
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	157,253	-	-	-	-	-	3,896,769	-	-	-	-	4,054,021

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2027-28
2026-27 Proposed Budget for Adoption

[illegible]

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2028-29
2026-27 Proposed Budget for Adoption**

	Various			06XX	0830	33XX/65XX			Various	8150	9XXX		
	General	Alternative			Total	Special			Routine &				
	Unrestricted	Education	CTEP		Unrestricted	Education	Categoricals		Restricted Maintenance	Local		Total Restricted	General Fund
Revenues													
LCFF Revenues	14,751,522	13,282,947	-		28,034,469	10,097,121	-	-	-	-	-	10,097,121	38,131,590
Federal Revenues	-	-	-		-	534,370	1,703,664	-	-	-	-	2,238,034	2,238,034
Federal Pass Through	5,000,000	-	-		5,000,000	-	-	-	-	-	-	-	5,000,000
Other State Revenues	331,577	-	-		331,577	6,650,977	9,714,864	-	-	-	-	16,365,841	16,697,418
Other Local Revenues	3,792,550	-	-		3,792,550	-	-	-	-	8,612,581	-	8,612,581	12,405,131
Total Revenue	23,875,649	13,282,947	-		37,158,596	17,282,468	11,418,528	-	-	8,612,581	-	37,313,577	74,472,173
Expenditures													
Certificated Salaries	2,743,805	4,042,534	86,883		6,873,222.97	4,749,646	2,157,441	-	-	1,444,372	-	8,351,459	15,224,682
Classified Salaries	8,453,288	2,655,200	52,525		11,161,012.57	4,437,309	1,236,722	606,283	606,283	2,483,475	-	8,763,789	19,924,801
Employee Benefits	6,638,120	3,744,630	75,966		10,458,716	6,476,033	3,318,044	407,210	407,210	1,954,456	-	12,155,743	22,614,460
Books and Supplies	1,204,048	284,401	25,526		1,513,975	76,668	179,625	287,001	287,001	191,441	-	734,735	2,248,710
Services, Other Operating Expenditures	4,254,444	876,748	100,070		5,231,262	888,583	3,583,705	60,899	60,899	2,087,993	-	6,621,180	11,852,442
Capital Outlay	45,001	-	-		45,001	-	80,000	-	-	10,000	-	90,000	135,001
Other Outgo	-	-	-		-	-	-	-	-	693,750	-	693,750	693,750
Pass Through	5,000,000	-	-		5,000,000	-	-	-	-	-	-	-	5,000,000
Indirect Costs	(4,216,249)	1,497,549	24,831		(2,693,870)	1,121,796	460,288	138,051	138,051	479,539	-	2,199,674	(494,196)
Total Expenditures	24,122,458	13,101,062	365,800		37,589,320	17,750,034	11,015,825	1,499,444	1,499,444	9,345,027	-	39,610,330	77,199,649
Interfund Transfers													
Transfers In	-	-	-		-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-		-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-		-	-	-	-	-	-	-	-	-
Contributions	(2,383,381)	(453,948)	365,801		(2,471,529)	467,566	-	1,275,000	1,275,000	728,963	-	2,471,529	-
Total Transfers	(2,383,381)	(453,948)	365,801		(2,471,529)	467,566	-	1,275,000	1,275,000	728,963	-	2,471,529	-
Beginning Balance	17,137,902	1,026,452	-		18,164,354.61	581,254	2,587,669	567,823	567,823	7,272,157	-	11,008,903	29,173,258
Net Increase (Decrease) in Fund Balance	(2,630,190)	(272,063)	-		(2,902,253)	-	402,703	(224,444)	(224,444)	(3,483)	-	174,776	(2,727,477)
Ending Fund Balance	14,507,712	754,389	-		15,262,102	581,254	2,990,372	343,379	343,379	7,268,674	-	11,183,679	26,445,781
Components of Ending Fund Balance:													
Nonspendable	-	-	-		-	-	-	-	-	-	-	-	-
Restricted	-	-	-		-	581,254	2,990,372	343,379	343,379	7,268,674	-	11,183,679	11,183,679
Assigned	14,507,712	754,389	-		15,262,101.61	-	-	-	-	-	-	-	15,262,102
Assigned (Deferred Maintenance)	-	-	-		-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-		-	-	-	-	-	-	-	-	-