THE COUNTY OF SANTA CRUZ

ADOPTED BUDGET | FISCAL YEAR 2026-27

Recommended by
Nicole D. Coburn
County Executive Officer

Compiled by
Laura Bowers
Auditor-Controller-Treasurer-Tax Collector

A small herd of cattle graze on a spring-green hill in Santa Cruz County's lush Pajaro Valley.

While present-day Santa Cruz County is a major producer of food crops such as berries and brussels sprouts, cattle ranching and dairying were once major industries contributing to the agricultural bounty of the region. The butter from Wilder Ranch, now a state park, was said to be of the finest quality. At one point, much of the beef consumed at Fort Ord in neighboring Monterey County was produced and processed in Santa Cruz County.

Low, grassy, littoral hills, breathtakingly close to the windswept north coast of the county and creating a bucolic surround to the industrial farming operations of the South County, are a direct result of early cattle operations. Trees and shrubbery were removed from the land, and the tough, barely palatable native grasses were deliberately burned to make way for tender, grain-rich Mediterranean grasses which could withstand the intense graze and re-growth cycles necessary of pastureland.

Today, the County's cattle industry is but a remnant of the past. Commercial dairies have all but disappeared, but we can still see cattle grazing happily on the hillsides.

Photo by Alberto Vinuela

PREFACE

Dear Citizens:

This is the adopted budget for the County of Santa Cruz as compiled by the County Auditor-Controller-Treasurer-Tax Collector.

This adopted budget document is the spending plan for fiscal year 2026-2027. A brief description of the contents follows:

- Budget Introduction presents a budget overview and narrative descriptions of the various organizations represented in the budget.
- Schedule 1 is a summary of all funds, including enterprise funds and internal service funds', financing requirements, both sources and uses, summarized by fund type.
- Schedules 2 and 12 are summaries of the governmental and special district funds' financing requirements, both sources and uses.
- Schedules 3 and 13 show the carry over fund balances available for financing the current year budget. They represent the unexpended balance available from the previous year.
- Schedules 4 and 14 reflect the reserve requirements of the various funds.
- Schedule 5 (page 1) shows the summary of additional financing sources by revenue object. Schedule 5 (page2) summarizes additional financing sources by fund types.
- Schedule 6 shows the financing sources by line-item detail for each of the general government operations by fund and source.
- Schedule 7 is a recap of budget uses by function and fund for general government operations.
- Schedule 8 shows the detail of budget uses by function and fund for general government operations.
- Schedules 9 and 15 show the financing uses and sources detail line item for each general government operation and special purpose district.
- Schedule 10 reflects the operations of internal service funds.
- Schedule 11 reflects the operations of enterprise funds.

Sincerely yours,

Laura Bowers, CPA, CPFO
Auditor-Controller-Treasurer-Tax Collector

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INTRODUCTION

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BUDGET INTRODUCTION

This budget has been prepared in compliance with the reporting standards established by the California State Controller. It includes detailed schedules and summaries designed for use by experienced professionals, including budget analysts, accountants, and statisticians.

For a more accessible, user-friendly version of the County's budget, please visit the County Executive Office's Budget website at:

https://www.santacruzcountyca.gov/VisionSantaCruz/Budget.aspx

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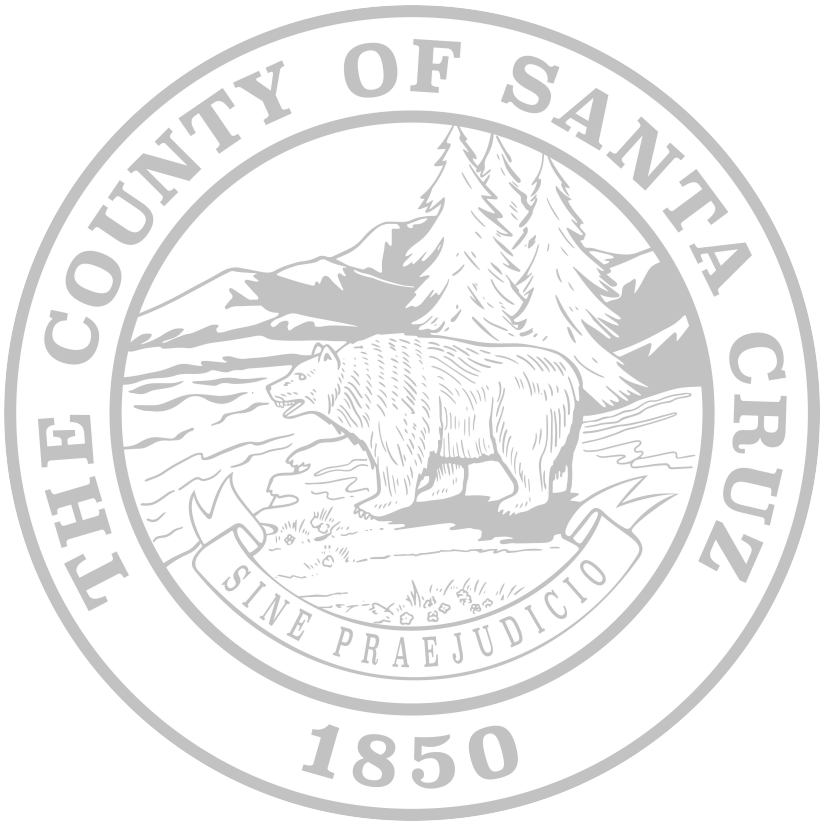
COUNTY FUND SUMMARIES



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COUNTY OF SANTA CRUZ

All Funds Summary

Fiscal Year 2026-27

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
GOVERNMENTAL FUNDS							
10 - GENERAL FUND	40,181	33,328,239	831,005,577	864,373,997	861,539,647	2,834,350	864,373,997
21 - SPECIAL REVENUE -COUNTY WIDE	7,591,794	13,045,796	38,262,661	58,900,251	57,348,599	1,551,652	58,900,251
25 - SPECIAL REVENUE -ROAD FUND	12,740,642	-	100,516,459	113,257,101	113,257,101	-	113,257,101
26 - SPECIAL REVENUE -LESS THAN CTY	8,321,416	-	17,729,238	26,050,654	21,163,537	4,887,117	26,050,654
40 - CAPITAL PROJECTS FUNDS (ALL-YR	5,769,352	-	34,402,678	40,172,030	40,172,030	-	40,172,030
42 - CAPITAL IMPROVEMENT FUND	2,917	-	(2,844)	73	73	-	73
49 - CAPITAL PROJECTS -PARKS/SPECIA	102,954	-	4,121	107,075	107,075	-	107,075
TOTAL GOVERNMENTAL FUNDS	**34,569,256**	**46,374,035**	**1,021,917,890**	**1,102,861,181**	**1,093,588,062**	**9,273,119**	**1,102,861,181**
OTHER FUNDS							
60 - INTERNAL SERVICE FUND	-	44,600,719	165,509,990	210,110,709	210,110,709	-	210,110,709
50 - ENTERPRISE FUND	-	593,345	39,885,272	40,478,617	40,478,617	-	40,478,617
22 - SPECIAL REVENUE -BOS SPECIAL D	23,586,139	1,181,356	36,751,671	61,519,166	59,514,869	2,004,297	61,519,166
TOTAL OTHER FUNDS	**23,586,139**	**46,375,420**	**242,146,933**	**312,108,492**	**310,104,195**	**2,004,297**	**312,108,492**
TOTAL ALL FUNDS	58,155,395	92,749,455	1,264,064,823	1,414,969,673	1,403,692,257	11,277,416	1,414,969,673

COUNTY OF SANTA CRUZ

Governmental Funds Summary

Fiscal Year 2026-27

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
10 - GENERAL FUND							
10 - GENERAL FUND	40,181	33,328,239	831,005,577	864,373,997	861,539,647	2,834,350	864,373,997
10 - GENERAL FUND Total	**40,181**	**33,328,239**	**831,005,577**	**864,373,997**	**861,539,647**	**2,834,350**	**864,373,997**
21 - SPECIAL REVENUE -COUNTY WIDE							
21001 - ROAD IMPROVEMENT FUNDS	814,280	-	72,679	886,959	886,959	-	886,959
21002 - TRANSPORTATION IMPROVEMENT FDS	1,259,925	-	48,923	1,308,848	1,308,848	-	1,308,848
21025 - HOUSING	2,154,233	-	243,000	2,397,233	2,388,683	8,550	2,397,233
21026 - HOUSING CDBG	102,037	-	481,296	583,333	583,170	163	583,333
21027 - HOUSING-SUBDIV IN-LIEU	3,192,496	-	95,000	3,287,496	3,156,426	131,070	3,287,496
21028 - HOUSING-PALOMA DEL MAR	687	-	8,500	9,187	8,900	287	9,187
21029 - HOUSING-ST HOME GRANT FD	31,691	-	158,000	189,691	173,406	16,285	189,691
21030 - HOUSING-LMIH ASSET FUND HSC SE	2,377,132	-	1,150,000	3,527,132	3,194,337	332,795	3,527,132
21031 - HOUSING-OTHER	262,477	-	7,500	269,977	227,172	42,805	269,977
21032 - HOUSING-PLHA GRANT	382,599	-	429,118	811,717	811,717	-	811,717
21040 - PROJECT HOMEKEY PROJECTS	116,372	143,060	2,366,531	2,625,963	2,366,531	259,432	2,625,963
21041 - HARVEY WEST STUDIOS	15,664	212,576	-	228,240	228,240	-	228,240
21042 - PROJ HDAP TSI	161,145	-	4,100,000	4,261,145	4,100,000	161,145	4,261,145
21115 - PARK DED-UNINCORP COUNTY	3,080,154	-	426,000	3,506,154	3,506,154	-	3,506,154
21130 - PARK DED-LIVE OAK I-03	18,078	-	-	18,078	18,078	-	18,078
21195 - PARK DED-ALBA REC	597	-	23	620	620	-	620
21200 - PARK DED-BOULDER CREEK REC	59,839	-	702	60,541	60,541	-	60,541
21205 - PARK DED-LA SELVA REC	16,380	-	122	16,502	16,502	-	16,502
21215 - PARK DED-CERTS RESERVE	14,140	-	590	14,730	14,730	-	14,730
21216 - PARK DED-FUND INTEREST	134,127	-	97,420	231,547	231,547	-	231,547
21220 - TRANSPORTATION	266,893	-	176,000	442,893	442,893	-	442,893
21225 - FISH AND GAME	27,619	-	12,300	39,919	10,000	29,919	39,919
21300 - ART IN PUBLIC PLACES	347,960	-	140,300	488,260	488,260	-	488,260
21310 - STATE PARK BONDS	11,419	-	42,000	53,419	53,419	-	53,419
21400 - CAPITAL FINANCING AUTHORITY	(11,305,633)	12,675,664	10,391,200	11,761,231	11,208,823	552,408	11,761,231
21410 - PUBLIC FINANCING AUTHORITY	(4,190)	14,496	2,725,385	2,735,691	2,725,385	10,306	2,735,691
21420 - SANTA CRUZ COUNTY BONDS	6,487	-	7,638,435	7,644,922	7,638,435	6,487	7,644,922
21500 - MEAS Q WATER BEACH WILDLIFE	-	-	7,451,637	7,451,637	7,451,637	-	7,451,637
21501 - MEAS Q WATER BEACH WILD GRANTS	2,754,727	-	-	2,754,727	2,754,727	-	2,754,727
21503 - MEAS Q COUNTY	1,290,818	-	-	1,290,818	1,290,818	-	1,290,818
21504 - MEAS Q UNDEVELOPED, WORK LANDS	1,641	-	-	1,641	1,641	-	1,641
21 - SPECIAL REVENUE -COUNTY WIDE Total	**7,591,794**	**13,045,796**	**38,262,661**	**58,900,251**	**57,348,599**	**1,551,652**	**58,900,251**
25 - SPECIAL REVENUE -ROAD FUND							
25100 - ROAD FUND REGULAR	(3,024,995)	-	42,619,982	39,594,987	42,985,040	-	42,985,040
25125 - ROAD OPERATIONS	432,156	-	14,319,069	14,751,225	14,751,225	-	14,751,225
25200 - GENERAL STORM DAMAGE REPAIR	(50,211)	-	-	(50,211)	-	-	-
25202 - CZU COMPLEX LIGHTENING FIRE	135,083	-	214,371	349,454	226,371	-	226,371
25216 - STORM 2016	325,911	-	-	325,911	-	-	-
25217 - STORM 2017	(5,735,683)	-	12,549,792	6,814,109	6,978,037	-	6,978,037
25223 - 22-23 WINTER STORMS	11,285,298	-	12,771,474	24,056,772	21,320,526	-	21,320,526
25501 - SB1-ROAD REPAIR ACT OF 2017	318,953	-	100,000	418,953	-	-	-
25550 - MEASURE D TRANSPORTATION IMPRV	6,233,099	-	4,150,000	10,383,099	10,383,099	-	10,383,099
25555 - PAVEMENT MANAGEMENT	169,192	-	11,941,771	12,110,963	12,110,964	-	12,110,964
25560 - ROAD FD-VEHICLE IMPACT FEES	2,651,839	-	1,850,000	4,501,839	4,501,839	-	4,501,839
25 - SPECIAL REVENUE -ROAD FUND Total	**12,740,642**	**-**	**100,516,459**	**113,257,101**	**113,257,101**	**-**	**113,257,101**
26 - SPECIAL REVENUE -LESS THAN CTY							
26100 - LIBRARY	2,523,013	-	10,333,412	12,856,425	10,252,375	2,604,050	12,856,425
26101 - LIBRARY CAPITAL PROJECTS	(22,854)	-	-	(22,854)	(967,200)	944,346	(22,854)
26105 - COUNTY FIRE DEPT	5,821,257	-	7,395,826	13,217,083	11,878,362	1,338,721	13,217,083
26 - SPECIAL REVENUE -LESS THAN CTY Total	**8,321,416**	**-**	**17,729,238**	**26,050,654**	**21,163,537**	**4,887,117**	**26,050,654**
40 - CAPITAL PROJECTS FUNDS (ALL-YR							
40100 - CNTY CAPITAL PROJ-LAND & FAC (	6,818,017	-	21,400,938	28,218,955	28,218,955	-	28,218,955
40200 - CAPITAL IMPROVEMENTS FACILITIE	(1,054,679)	-	13,001,740	11,947,061	11,947,061	-	11,947,061
40400 - MEASURE E CAPITAL PROJ (ALL-YR	6,014	-	-	6,014	6,014	-	6,014
40 - CAPITAL PROJECTS FUNDS (ALL-YR Total	**5,769,352**	**-**	**34,402,678**	**40,172,030**	**40,172,030**	**-**	**40,172,030**
42 - CAPITAL IMPROVEMENT FUND							
42100 - CAPITAL PROJECTS CONTINGENCY F	73	-	-	73	73	-	73
42162 - SPECIAL STUDIES	2,844	-	(2,844)	-	-	-	-
42 - CAPITAL IMPROVEMENT FUND Total	**2,917**	**-**	**(2,844)**	**73**	**73**	**-**	**73**
49 - CAPITAL PROJECTS -PARKS/SPECIA							

COUNTY OF SANTA CRUZ
Governmental Funds Summary
Fiscal Year 2026-27

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
49125 - APTOS PARK I-02 -SPECIAL	3,488	-	140	3,628	3,628	-	3,628
49130 - LIVE OAK PARK I-03-SPECIAL	66,064	-	2,644	68,708	68,708	-	68,708
49150 - SOQUEL PARK II-07 -SPECIAL	33,402	-	1,337	34,739	34,739	-	34,739
49 - CAPITAL PROJECTS -PARKS/SPECIA Total	**102,954**	**-**	**4,121**	**107,075**	**107,075**	**-**	**107,075**
TOTAL GOVERNMENTAL FUNDS	**34,569,256**	**46,374,035**	**1,021,917,890**	**1,102,861,181**	**1,093,588,062**	**9,273,119**	**1,102,861,181**

Appropriations Limit	777,176,814
Appropriations Subject to Limit	322,504,603

COUNTY OF SANTA CRUZ
Fund Balance - Governmental Funds
Fiscal Year 2026-27

Actual [x]
Estimated [ ]

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
10 - GENERAL FUND					
10 - GENERAL FUND	185,284,440	-	105,232,131	80,012,128	40,181
10 - GENERAL FUND TOTAL	**185,284,440**	**-**	**105,232,131**	**80,012,128**	**40,181**
21 - SPECIAL REVENUE -COUNTY WIDE					
21001 - ROAD IMPROVEMENT FUNDS	814,280	-	-	-	814,280
21002 - TRANSPORTATION IMPROVEMENT FDS	1,259,925	-	-	-	1,259,925
21025 - HOUSING	4,882,795	-	2,680,406	48,156	2,154,233
21026 - HOUSING CDBG	525,299	-	421,670	1,592	102,037
21027 - HOUSING-SUBDIV IN-LIEU	4,925,208	-	1,725,000	7,712	3,192,496
21028 - HOUSING-PALOMA DEL MAR	263,421	-	-	262,734	687
21029 - HOUSING-ST HOME GRANT FD	1,419,826	-	1,382,165	5,970	31,691
21030 - HOUSING-LMIH ASSET FUND HSC SE	79,869,643	-	77,019,517	472,994	2,377,132
21031 - HOUSING-OTHER	1,162,479	-	840,000	60,002	262,477
21032 - HOUSING-PLHA GRANT	395,107	-	-	12,508	382,599
21040 - PROJECT HOMEKEY PROJECTS	259,441	-	-	143,069	116,372
21041 - HARVEY WEST STUDIOS	407,044	-	-	391,380	15,664
21042 - PROJ HDAP TSI	187,430	-	-	26,285	161,145
21115 - PARK DED-UNINCORP COUNTY	3,080,154	-	-	-	3,080,154
21130 - PARK DED-LIVE OAK I-03	18,078	-	-	-	18,078
21195 - PARK DED-ALBA REC	597	-	-	-	597
21200 - PARK DED-BOULDER CREEK REC	59,839	-	-	-	59,839
21205 - PARK DED-LA SELVA REC	16,380	-	-	-	16,380
21215 - PARK DED-CERTS RESERVE	14,140	-	-	-	14,140
21216 - PARK DED-FUND INTEREST	134,127	-	-	-	134,127
21220 - TRANSPORTATION	266,893	-	-	-	266,893
21225 - FISH AND GAME	54,710	-	-	27,091	27,619
21300 - ART IN PUBLIC PLACES	347,960	-	-	-	347,960
21310 - STATE PARK BONDS	11,419	-	-	-	11,419
21400 - CAPITAL FINANCING AUTHORITY	22,744,808	-	16,050,441	18,000,000	(11,305,633)
21410 - PUBLIC FINANCING AUTHORITY	887,890	-	892,080	-	(4,190)
21420 - SANTA CRUZ COUNTY BONDS	21,168	-	14,681	-	6,487
21501 - MEAS Q WATER BEACH WILD GRANTS	2,754,727	-	-	-	2,754,727
21503 - MEAS Q COUNTY	1,290,818	-	-	-	1,290,818
21504 - MEAS Q UNDEVELOPED, WORK LANDS	1,641	-	-	-	1,641
21 - SPECIAL REVENUE -COUNTY WIDE TOTAL	**128,077,247**	**-**	**101,025,960**	**19,459,493**	**7,591,794**
25 - SPECIAL REVENUE -ROAD FUND					
25100 - ROAD FUND REGULAR	(3,024,995)	-	-	-	(3,024,995)
25125 - ROAD OPERATIONS	432,156	-	-	-	432,156
25200 - GENERAL STORM DAMAGE REPAIR	(50,211)	-	-	-	(50,211)
25202 - CZU COMPLEX LIGHTENING FIRE	135,083	-	-	-	135,083
25216 - STORM 2016	325,911	-	-	-	325,911
25217 - STORM 2017	(5,735,683)	-	-	-	(5,735,683)
25223 - 22-23 WINTER STORMS	11,285,298	-	-	-	11,285,298
25501 - SB1-ROAD REPAIR ACT OF 2017	318,953	-	-	-	318,953
25550 - MEASURE D TRANSPORTATION IMPRV	6,233,099	-	-	-	6,233,099
25555 - PAVEMENT MANAGEMENT	169,192	-	-	-	169,192
25560 - ROAD FD-VEHICLE IMPACT FEES	2,651,839	-	-	-	2,651,839
25 - SPECIAL REVENUE -ROAD FUND TOTAL	**12,740,642**	**-**	**-**	**-**	**12,740,642**
26 - SPECIAL REVENUE -LESS THAN CTY					
26100 - LIBRARY	3,247,978	-	-	724,965	2,523,013
26101 - LIBRARY CAPITAL PROJECTS	8,252,617	-	-	8,275,471	(22,854)
26105 - COUNTY FIRE DEPT	14,263,561	-	-	8,442,304	5,821,257
26 - SPECIAL REVENUE -LESS THAN CTY TOTAL	**25,764,156**	**-**	**-**	**17,442,740**	**8,321,416**
40 - CAPITAL PROJECTS FUNDS (ALL-YR					
40100 - CNTY CAPITAL PROJ-LAND & FAC (	6,818,017	-	-	-	6,818,017
40200 - CAPITAL IMPROVEMENTS FACILITIE	(1,054,679)	-	-	-	(1,054,679)
40400 - MEASURE E CAPITAL PROJ (ALL-YR	6,014	-	-	-	6,014
40 - CAPITAL PROJECTS FUNDS (ALL-YR TOTAL	**5,769,352**	**-**	**-**	**-**	**5,769,352**
42 - CAPITAL IMPROVEMENT FUND					
42100 - CAPITAL PROJECTS CONTINGENCY F	73	-	-	-	73
42162 - SPECIAL STUDIES	2,844	-	-	-	2,844
42 - CAPITAL IMPROVEMENT FUND TOTAL	**2,917**	**-**	**-**	**-**	**2,917**

COUNTY OF SANTA CRUZ

Fund Balance - Governmental Funds

Fiscal Year 2026-27

Actual [x]

Estimated [ ]

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
49 - CAPITAL PROJECTS -PARKS/SPECIA					
49125 - APTOS PARK I-02 -SPECIAL	3,488	-	-	-	3,488
49130 - LIVE OAK PARK I-03-SPECIAL	66,064	-	-	-	66,064
49150 - SOQUEL PARK II-07 -SPECIAL	33,402	-	-	-	33,402
49 - CAPITAL PROJECTS -PARKS/SPECIA TOTAL	**102,954**	**-**	**-**	**-**	**102,954**
TOTAL SUMMARIZATION BY SOURCE	**357,741,708**	**-**	**206,258,091**	**116,914,361**	**34,569,256**

COUNTY OF SANTA CRUZ

Obligated Fund Balances - By Governmental Funds

Fiscal Year 2026-27

Description	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
10 - GENERAL FUND						
10 - GENERAL FUND						
NONSPENDABLE FB PREPAID EXPNS	1,596,893	-	-	-	-	1,596,893
RESTRICTED	49,820,249	-	2,455,708	-	894,938	48,259,479
COMMITTED - COMMITTED - ECONOMIC UNCE	20,000,000	-	-	-	-	20,000,000
COMMITTED - COMMITTED - MHSA PRUDENT F	2,997,367	-	-	-	-	2,997,367
COMMITTED - COMMITTED - NATURAL DISASTE	24,747,622	-	-	-	-	24,747,622
COMMITTED - COMMITTED - WORKING CAPITA	6,000,000	-	-	-	-	6,000,000
ASSIGNED - ASSIGNED - MGD MNTAL HLTH CAR	2,899,829	-	-	-	-	2,899,829
ASSIGNED - ASSIGNED - MNTAL HEALTH AB363	3,000,000	-	-	-	-	3,000,000
ASSIGNED - ASSIGNED FOR MEDICRUZ RISK/IGT	1,868,972	-	-	-	-	1,868,972
ASSIGNED - FUND BAL- ASSIGNED	50,343,756	17,107,679	17,113,169	-	872,925	34,103,512
ASSIGNED - HUMAN SERVICES PROGRAMS	7,079,355	4,290,528	4,290,528	-	-	2,788,827
ASSIGNED - UNANTICIPATED LIABILITIES	14,820,216	9,468,834	9,468,834	-	1,066,487	6,417,869
NONSPENDBL FB ADVANCES & LOANS	70,000	-	-	-	-	70,000
TOTAL 10 - GENERAL FUND	**185,244,259**	**30,867,041**	**33,328,239**	**-**	**2,834,350**	**154,750,370**
21 - SPECIAL REVENUE -COUNTY WIDE						
21025 - HOUSING						
NONSPENDABLE/RESTRICTED/COMMITTED	2,680,406	-	-	-	-	2,680,406
ASSIGNED	48,156	-	-	-	8,550	56,706
21026 - HOUSING CDBG						
NONSPENDABLE/RESTRICTED/COMMITTED	421,670	-	-	-	-	421,670
ASSIGNED	1,592	-	-	-	163	1,755
21027 - HOUSING-SUBDIV IN-LIEU						
NONSPENDABLE/RESTRICTED/COMMITTED	1,725,000	-	-	-	-	1,725,000
ASSIGNED	7,712	-	-	-	131,070	138,782
21028 - HOUSING-PALOMA DEL MAR						
ASSIGNED	262,734	-	-	-	287	263,021
21029 - HOUSING-ST HOME GRANT FD						
NONSPENDABLE/RESTRICTED/COMMITTED	1,382,165	-	-	-	-	1,382,165
ASSIGNED	5,970	-	-	-	16,285	22,255
21030 - HOUSING-LMIH ASSET FUND HSC SE						
NONSPENDABLE/RESTRICTED/COMMITTED	77,019,517	-	-	-	-	77,019,517
ASSIGNED	472,994	-	-	-	332,795	805,789
21031 - HOUSING-OTHER						
NONSPENDABLE/RESTRICTED/COMMITTED	840,000	-	-	-	-	840,000
ASSIGNED	60,002	-	-	-	42,805	102,807
21032 - HOUSING-PLHA GRANT						
ASSIGNED	12,508	-	-	-	-	12,508
21040 - PROJECT HOMEKEY PROJECTS						
ASSIGNED	143,069	-	143,060	-	259,432	259,441
21041 - HARVEY WEST STUDIOS						
ASSIGNED	391,380	-	212,576	-	-	178,804
21042 - PROJ HDAP TSI						
ASSIGNED	26,285	-	-	-	161,145	187,430
21225 - FISH AND GAME						
ASSIGNED	27,091	-	-	-	29,919	57,010
21400 - CAPITAL FINANCING AUTHORITY						
NONSPENDABLE/RESTRICTED/COMMITTED	16,050,441	-	12,675,664	-	15,146	3,389,923
ASSIGNED	18,000,000	-	-	-	537,262	18,537,262
21410 - PUBLIC FINANCING AUTHORITY						
NONSPENDABLE/RESTRICTED/COMMITTED	892,080	-	14,496	-	10,306	887,890
21420 - SANTA CRUZ COUNTY BONDS						
NONSPENDABLE/RESTRICTED/COMMITTED	14,681	-	-	-	6,487	21,168
TOTAL 21 - SPECIAL REVENUE -COUNTY WIDE	**120,485,453**	**-**	**13,045,796**	**-**	**1,551,652**	**108,991,309**

COUNTY OF SANTA CRUZ

Obligated Fund Balances - By Governmental Funds

Fiscal Year 2026-27

Description	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
26 - SPECIAL REVENUE -LESS THAN CTY						
26100 - LIBRARY						
ASSIGNED	724,965	-	-	-	2,604,050	3,329,015
26101 - LIBRARY CAPITAL PROJECTS						
ASSIGNED	8,275,471	-	-	-	944,346	9,219,817
26105 - COUNTY FIRE DEPT						
ASSIGNED	8,442,304	-	-	-	1,338,721	9,781,025
TOTAL 26 - SPECIAL REVENUE -LESS THAN CTY	**17,442,740**	**-**	**-**	**-**	**4,887,117**	**22,329,857**
TOTAL GOVERNMENTAL FUNDS	**323,172,452**	**30,867,041**	**46,374,035**	**-**	**9,273,119**	**286,071,536**

Detail of general fund adjustments:

Description	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	Fund
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
GENERAL FUND							
NONSPENDABLE PREPAID EXPNS	1,596,893					1,596,893	10-000
NONSPENDBLE ADVANCES & LOANS	70,000					70,000	10-000
RESTRICTED	49,820,249		2,455,708		894,938	48,259,479	10-000
COMMITTED - WORKING CAPITAL	6,000,000					6,000,000	10-000
COMMITTED - ECONOMIC UNCERTNTY	20,000,000					20,000,000	10-000
COMMITTED - MHSA PRUDENT RES	2,997,367					2,997,367	10-000
COMMITTED - NATURAL DISASTERS	24,747,622					24,747,622	10-000
ASSIGNED - AG COMMISSION PROGRAMS	34,000					34,000	10-000
ASSIGNED - CANNABIS LICENSING OFFICE PROG	229,700					229,700	10-000
ASSIGNED - GSD/OES PROGRAMS	104,625					104,625	10-000
ASSIGNED - COURTS/CRIMINAL JUSTICE FACILITIES	2,956,880				802,248	3,759,128	10-000
ASSIGNED - HUMAN RESOURCES/RISK PROG	129,432		5,490			123,942	10-000
ASSIGNED - HUMAN SERVICES PROGRAMS	7,605,103	4,290,528	4,290,528		70,677	3,385,252	10-000
ASSIGNED - PLANNING PROGRAMS	1,808,069					1,808,069	10-000
ASSIGNED - PROBATION PROGRAMS	202,275					202,275	10-000
ASSIGNED - FEDERAL QUALIFIED HEALTH PROG	52,121,828	17,107,679	17,107,679			35,014,149	10-000
ASSIGNED - UNANTICIPATED LIABILITIES/EMERGENCI	14,820,216	9,468,834	9,468,834		1,066,487	6,417,869	10-000
TOTAL GENERAL FUND	**185,244,259**	**30,867,041**	**33,328,239**	**0**	**2,834,350**	**154,750,370**	

COUNTY OF SANTA CRUZ

Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2026-27

Description	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
TAXES				
PROPERTY TAXES-CURRENT SECURED	101,571,765	107,369,175	109,735,767	109,735,767
PROPERTY TAX-CURRENT UNSECURED	1,915,425	1,803,029	1,856,489	1,856,489
PROPERTY TAXES-PRIOR UNSECURED	168,411	197,690	184,562	184,562
SUPPLEMENTAL PROP TAXES-CURR	1,624,630	2,081,500	2,551,598	2,551,598
SUPPLEMENTAL PROP TAXES-PRIOR	166,798	231,811	214,400	214,400
SALES AND USE TAXES	37,074,967	38,573,400	39,153,000	39,153,000
OTHER TAXES	18,623,413	28,132,573	28,441,787	28,441,787
PROPERTY TAX IN LIEU OF VLF	44,868,205	47,537,199	49,986,000	49,986,000
Total Taxes	**206,013,613**	**225,926,377**	**232,123,603**	**232,123,603**
LICENSES, PERMITS AND FRANCHIS	16,772,373	17,980,685	17,586,630	17,586,630
FINES, FORFEITURES & ASSMNTS	5,324,851	9,096,952	9,291,783	9,291,783
REV FROM USE OF MONEY & PROP	16,783,249	14,891,458	8,534,085	8,556,268
INTERGOVERNMENTAL REVENUES	441,616,771	506,818,288	495,518,411	567,959,707
CHARGES FOR SERVICES	110,292,730	113,016,257	113,171,631	115,158,560
MISC. REVENUES	18,294,385	14,814,599	8,430,035	15,100,895
OTHER FINANCING SOURCES	55,709,263	66,830,035	46,884,107	56,143,288
OTHER GOVERNMENTAL UNIT REVENU	-	50	-	(2,844)
TOTAL SUMMARIZATION BY SOURCE	**870,807,235**	**969,374,700**	**931,540,285**	**1,021,917,890**

COUNTY OF SANTA CRUZ

Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2026-27

Description	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENERAL FUND				
10 - GENERAL FUND	738,282,781	822,240,257	812,921,787	831,005,577
10 - GENERAL FUND Total	**738,282,781**	**822,240,257**	**812,921,787**	**831,005,577**
21 - SPECIAL REVENUE -COUNTY WIDE				
21001 - ROAD IMPROVEMENT FUNDS	203,997	554,819	72,679	72,679
21002 - TRANSPORTATION IMPROVEMENT FDS	200,630	572,099	48,923	48,923
21025 - HOUSING	158,850	115,235	243,000	243,000
21026 - HOUSING CDBG	67	99,661	481,296	481,296
21027 - HOUSING-SUBDIV IN-LIEU	777,032	478,414	95,000	95,000
21028 - HOUSING-PALOMA DEL MAR	11,201	10,386	8,500	8,500
21029 - HOUSING-ST HOME GRANT FD	265,533	858	158,000	158,000
21030 - HOUSING-LMIH ASSET FUND HSC SE	1,362,194	812,168	800,000	1,150,000
21031 - HOUSING-OTHER	11,718	11,558	7,500	7,500
21032 - HOUSING-PLHA GRANT	899,393	384,599	500	429,118
21040 - PROJECT HOMEKEY PROJECTS	7,729,829	1,337,796	-	2,366,531
21041 - HARVEY WEST STUDIOS	516,570	15,664	-	-
21042 - PROJ HDAP TSI	26,285	161,145	-	4,100,000
21115 - PARK DED-UNINCORP COUNTY	664,831	959,695	426,000	426,000
21195 - PARK DED-ALBA REC	24	23	23	23
21200 - PARK DED-BOULDER CREEK REC	17,484	26,808	702	702
21205 - PARK DED-LA SELVA REC	11,459	3,807	122	122
21215 - PARK DED-CERTS RESERVE	568	544	590	590
21216 - PARK DED-FUND INTEREST	89,688	115,199	97,420	97,420
21220 - TRANSPORTATION	791,938	294,716	176,000	176,000
21225 - FISH AND GAME	11,942	39,919	12,300	12,300
21300 - ART IN PUBLIC PLACES	260,411	205,254	25,800	140,300
21310 - STATE PARK BONDS	906,781	133,406	-	42,000
21400 - CAPITAL FINANCING AUTHORITY	23,643,538	11,661,678	10,391,200	10,391,200
21410 - PUBLIC FINANCING AUTHORITY	2,739,396	2,725,477	2,725,385	2,725,385
21420 - SANTA CRUZ COUNTY BONDS	7,649,561	7,632,297	7,638,435	7,638,435
21500 - MEAS Q WATER BEACH WILDLIFE	-	7,448,747	7,451,637	7,451,637
21501 - MEAS Q WATER BEACH WILD GRANTS	-	38,119	-	-
21503 - MEAS Q COUNTY	-	19,186	-	-
21504 - MEAS Q UNDEVELOPED, WORK LANDS	-	1,641	-	-
21 - SPECIAL REVENUE -COUNTY WIDE Total	**48,950,920**	**35,860,918**	**30,861,012**	**38,262,661**
25 - SPECIAL REVENUE -ROAD FUND				
25100 - ROAD FUND REGULAR	32,996,375	4,730,558	16,255,835	42,619,982
25125 - ROAD OPERATIONS	-	11,552,910	13,502,080	14,319,069
25200 - GENERAL STORM DAMAGE REPAIR	(342)	(1,932)	-	-

COUNTY OF SANTA CRUZ

Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2026-27

Description	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
25202 - CZU COMPLEX LIGHTENING FIRE	294,447	648,362	113,650	214,371
25216 - STORM 2016	2,055	(7,319)	-	-
25217 - STORM 2017	(1,443,230)	7,160,376	6,660,525	12,549,792
25223 - 22-23 WINTER STORMS	3,340,527	29,886,875	6,331,069	12,771,474
25501 - SB1-ROAD REPAIR ACT OF 2017	121,949	197,005	100,000	100,000
25550 - MEASURE D TRANSPORTATION IMPRV	4,533,196	4,692,095	4,150,000	4,150,000
25555 - PAVEMENT MANAGEMENT	-	1,560,282	7,762,000	11,941,771
25560 - ROAD FD-VEHICLE IMPACT FEES	1,986,632	1,851,083	1,850,000	1,850,000
25 - SPECIAL REVENUE -ROAD FUND Total	**41,831,608**	**62,270,296**	**56,725,159**	**100,516,459**
26 - SPECIAL REVENUE -LESS THAN CTY				
26100 - LIBRARY	9,700,636	10,338,148	10,333,412	10,333,412
26105 - COUNTY FIRE DEPT	6,948,074	7,714,116	7,395,826	7,395,826
26 - SPECIAL REVENUE -LESS THAN CTY Total	**16,648,710**	**18,052,263**	**17,729,238**	**17,729,238**
40 - CAPITAL PROJECTS FUNDS (ALL-YR				
40100 - CNTY CAPITAL PROJ-LAND & FAC (	18,792,610	20,341,816	6,429,632	21,400,938
40200 - CAPITAL IMPROVEMENTS FACILITIE	6,296,462	10,579,117	6,869,336	13,001,740
40 - CAPITAL PROJECTS FUNDS (ALL-YR Total	**25,089,073**	**30,920,933**	**13,298,968**	**34,402,678**
42 - CAPITAL IMPROVEMENT FUND				
42100 - CAPITAL PROJECTS CONTINGENCY F	7	26,071	-	-
42162 - SPECIAL STUDIES	-	-	-	(2,844)
42 - CAPITAL IMPROVEMENT FUND Total	**7**	**26,071**	**-**	**(2,844)**
49 - CAPITAL PROJECTS -PARKS/SPECIA				
49125 - APTOS PARK I-02 -SPECIAL	140	134	140	140
49130 - LIVE OAK PARK I-03-SPECIAL	2,655	2,542	2,644	2,644
49150 - SOQUEL PARK II-07 -SPECIAL	1,342	1,285	1,337	1,337
49 - CAPITAL PROJECTS -PARKS/SPECIA Total	**4,137**	**3,962**	**4,121**	**4,121**
TOTAL SUMMARIZATION BY FUND	**870,807,235**	**969,374,700**	**931,540,285**	**1,021,917,890**

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2026-27

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENERAL FUND						
10 - GENERAL FUND						
	TAXES					
		40100 - PROPERTY TAX-CURRENT SEC-GEN	82,725,398	86,716,913	89,668,000	89,668,000
		40104 - IN LIEU VLF FEE R&T97.7 2004	44,868,205	47,537,199	49,986,000	49,986,000
		40106 - RESIDUAL DISTRIBUTION	6,686,648	7,730,491	7,038,000	7,038,000
		40110 - PROPERTY TAX-CURRENT UNSEC-GEN	1,678,830	1,578,670	1,635,000	1,635,000
		40130 - PROPERTY TAX-PRIOR UNSEC-GEN	147,584	173,164	167,000	167,000
		40150 - SUPP PROP TAX-CURRENT SEC	1,267,822	1,760,759	2,341,000	2,341,000
		40151 - SUPP PROP TAX-CURRENT UNSEC	178,519	103,255	62,000	62,000
		40160 - SUPP PROP TAX-PRIOR SEC	92,041	125,828	138,000	138,000
		40161 - SUPP PROP TAX-PRIOR UNSEC	56,864	81,361	62,000	62,000
		40168 - SALES & USE TAX-MEAS G 1/2	10,084,963	10,142,593	10,369,000	10,369,000
		40173 - SALES & USE TX UNINCRP AREA1%	13,998,920	14,329,400	14,415,000	14,415,000
		40188 - SALES & USE TAX-MEAS K 1/2 CENT	8,779,924	10,169,407	10,369,000	10,369,000
		40190 - AIRCRAFT TAX	51,965	51,805	146,000	146,000
		40194 - DEED/DOCUMENTARY TRANSFER TAX	2,689,570	2,917,671	2,952,000	2,952,000
		40197 - IN-LIEU TAXES OTHER	6,261	8,983	76,000	76,000
		40206 - TRANSIENT OCCUPANCY TAX	13,428,319	15,421,641	15,590,000	15,590,000
		40207 - TRANSIENT OCCUP TAX PRIOR YR	-	-	1,000	1,000
		40211 - CBT RETAIL FARM TAX	-	10	-	-
		40213 - COUNTY CANNABIS BUSINESS TAX	1,800,844	1,728,228	1,590,000	1,590,000
		40214 - COUNTY CANNABIS BUSINESS TAX 2	298,272	248,354	345,000	345,000
		40215 - SINGLE USE CUP TAX	346,057	310,504	290,000	290,000
	TAXES Total		**189,187,008**	**201,136,236**	**207,240,000**	**207,240,000**
	LICENSES, PERMITS AND FRANCHIS					
		40250 - CONSTRUCTION PERMITS	2,799,522	3,239,143	2,509,946	2,509,946
		40251 - CONSTRUCTION PERMITS PROCESS	1,810,060	2,616,005	2,244,332	2,244,332
		40252 - WATER WELL PERMIT-CONSTRUCTION	85,191	62,864	62,400	62,400
		40254 - WATER WELL PERMIT-DESTRUCTION	17,459	7,840	5,624	5,624
		40255 - BUILDING TRAINING FEE	21,916	24,675	-	-
		40256 - TECHNOLOGY FEE	391,008	477,765	-	-
		40257 - ACCESSIBILITY FEES	104,863	7,205	-	-
		40258 - CHILD CARE DEVELOPER FEES	127,843	(3,467)	55,265	55,265
		40260 - GRADING PERMITS	530,945	585,417	725,000	725,000
		40272 - ZONING PERMITS	335,616	447,087	747,600	747,600
		40284 - GARBAGE COLLECTION-SAN ANDREAS	3,446,827	3,128,430	3,852,000	3,852,000
		40288 - PUBLIC UTILITY FRANCHISE	1,886,982	1,947,959	2,082,000	2,082,000
		40290 - TV TRANSCRIPT FRANCHISE	1,422,107	1,305,894	1,286,000	1,286,000
		40300 - ALTERNATIVE SEWAGE DISPOSAL	179,867	230,436	224,973	224,973
		40302 - AMBULANCE OPERATORS LICENSE	120,000	112,000	120,000	120,000
		40306 - BURGLAR ALARM LICENSE PERMIT	66,699	80,020	75,000	75,000
		40307 - CANNABIS LICENSING	239,318	225,613	237,900	237,900
		40308 - DOMESTIC VIOLENCE MARRIAGE LIC	37,898	35,229	38,822	38,822
		40310 - EMPLOYEE HOUSING PERMIT	10,778	11,274	11,937	11,937
		40312 - ENVIRONMENTAL FILING LICENSE	24,636	17,700	15,000	15,000
		40314 - FOOD PERMITS	2,188,559	2,329,397	2,256,234	2,256,234
		40316 - INDIV SEWAGE DISPOSAL PERMIT	46,533	20,995	44,995	44,995
		40318 - INDIVIDUAL WATER SYSTEM PERMIT	13,468	7,003	10,816	10,816
		40324 - MONITORING WELL PERMIT	5,668	491	1,036	1,036
		40326 - OPERATING PERMITS-SEWAGE	-	149,689	44,271	44,271
		40328 - ORGANIZED CAMP PERMIT	12,254	13,317	13,498	13,498

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account

Governmental Funds

Fiscal Year 2026-27

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENEI	LICENSES, PI	40330 - OTHER LICENSES & PERMITS	116,104	139,375	106,318	106,318
		40334 - PUBLIC SWIMMING POOL/SPA PERMT	274,813	291,565	292,465	292,465
		40338 - SEPTIC REPAIR PERMIT	33,850	43,160	35,996	35,996
		40340 - SEPTIC TANK REPAIRS PERMIT	64,756	67,128	84,365	84,365
		40341 - SEPTIC TANK UPGRADE PERMIT	32,050	38,132	41,600	41,600
		40342 - SMALL PUBLIC WATER SYSTEM	160,544	169,247	182,722	182,722
		40344 - STATE SMALL WATER SYSTEM	20,691	25,879	26,485	26,485
		40345 - UNUSED	52,317	37,757	27,040	27,040
		40347 - EXTRA BORING PERMIT FEE	7,602	9,032	6,490	6,490
		41564 - MARRIAGE LIC PUBLIC	76,734	74,472	110,000	110,000
		41565 - MARRIAGE LIC CONFIDENTIAL	6,897	4,959	8,500	8,500
	LICENSES, PERMITS AND FRANCHIS Total		**16,772,373**	**17,980,685**	**17,586,630**	**17,586,630**
	FINES, FORFEITURES & ASSMNTS					
		40362 - DRINKING DRIVER FINES-AB2086	24,013	20,335	43,000	43,000
		40364 - DUI FINES	4,334	2,891	5,000	5,000
		40365 - HELMET FINES-VC 21212	26	18	100	100
		40368 - UNINSRD MTRST $3-PC 1463.22(B)	19,575	23,824	16,000	16,000
		40370 - VEHICLE CODE FINES	1,085	1,237	1,000	1,000
		40379 - COURT-HEALTH ADMIN	408	468	800	800
		40382 - FINES-CRIMINAL JUS CONS 72695	331,443	310,153	350,000	350,000
		40383 - FINES-COURTHOUSE CONS 72705	4,670	5,346	8,000	8,000
		40386 - GENERAL FINES	182,216	203,930	60,000	60,000
		40388 - LITTER FINES	74	135	800	800
		40389 - SUMMARY JUDGMENTS>$5K	3,025	2,258	400	400
		40390 - LOCAL CRIME PREVNTION PC1202.5	26	19	825	825
		40391 - CIVIL ASSESSMENT FEES	23,460	21,330	21,000	21,000
		40392 - MISCELLANEOUS FEES & FINES	148,151	147,095	183,586	183,586
		40398 - OFF HIGHWAY FINES	3,320	2,852	3,000	3,000
		40400 - PARKING METER FINES	30,739	17,729	67,000	67,000
		40401 - PARKING PENALTY-CO GF	116,588	112,740	145,872	145,872
		40402 - TRF VIOL SCH BL OF FEE VC42007	387,127	480,885	330,040	330,040
		40403 - $24 ADDL TRAF SCH VC 42007.1	109,647	125,946	104,912	104,912
		40405 - CITY ARRST-OF CO SHRE-CO75%MOE	1,575	3,019	5,000	5,000
		40406 - COARRST75% TO CO MOEPC1463.001	278,168	280,377	325,000	325,000
		40407 - ASSMT FNS 30% CO MOEPC1464(A)	193,891	180,594	200,000	200,000
		40410 - AGR COMM PENALTY	7,725	10,250	10,000	10,000
		40414 - DRUG FORFEITURE PROCEEDS	48,006	134,793	-	-
		40418 - JUDGMENTS & DAMAGES	20,440	33,281	10,000	10,000
		40421 - OTHER PENALTIES	13,693	34,541	26,000	26,000
		40422 - PROBATION IMPOSED PENALTIES	1,452	1,728	1,500	1,500
		40426 - CIVIL PENALTIES	76,169	259,863	78,000	78,000
		40427 - ADMIN CITATION FEE COCD 1.13	58,603	26,620	75,000	75,000
		40428 - ILLGL RNTS PNLTY COCD 1.12.070	-	36,044	-	-
		43820 - FINES-CJC PKG-COUNTY	1,740	1,562	1,750	1,750
		43821 - FINES-CJC PKG-CAPITOLA	6,632	9,155	7,000	7,000
		43822 - FINES-CJC PKG-CITY SANTA CRUZ	38,598	31,049	80,000	80,000
		43823 - FINES-CJC PKG-CITY SCOTTS VALL	48	38	100	100
		43824 - FINES-CJC PKG-CITY WATSONVILLE	3,687	6,519	10,000	10,000
		43825 - FINES-CJC PKG-UCSC	28,827	28,424	60,000	60,000
		43826 - FINES-CJC PKG-CABRILLO COLLEGE	2,990	3,068	6,000	6,000
		43827 - FINES-CJC PKG-STATE PARKS	1,376	1,287	2,500	2,500
		43828 - FINES-CJC PKG-SC PORT DISTRICT	3,512	3,456	7,000	7,000
		43829 - FINES-CJC PKG-HIGH SCHOOLS	33	-	500	500

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account
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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENEI	FINES, FORF	43830 - FINES-CRT PKG-COUNTY	1,740	1,562	3,500	3,500
		43831 - FINES-CRT PKG-CITY CAPITOLA	6,632	9,155	14,000	14,000
		43832 - FINES-CRT PKG-CITY SANTA CRUZ	38,598	31,049	80,000	80,000
		43833 - FINES-CRT PKG-CITY SCOTTS VALL	48	38	100	100
		43834 - FINES-CRT PKG-CITY WATSONVILLE	3,687	6,519	10,000	10,000
		43835 - FINES-CRT PKG-UCSC	28,827	28,424	59,998	59,998
		43836 - FINES-CRT PKG-CABRILLO COLL	2,990	3,068	8,000	8,000
		43837 - FINES-CRT PKG-STATE PARKS	1,376	1,287	2,500	2,500
		43838 - FINES-CRT PKG-SC PORT DISTRICT	3,512	3,456	8,000	8,000
		43839 - FINES-CRT PKG-HIGH SCHOOLS	33	-	500	500
		44140 - COSTS FOR DELINQUENT TAXES	293,910	347,227	215,000	215,000
		44142 - PENALTIES FOR DELINQUENT TAXES	2,705,524	2,981,184	2,628,000	2,628,000
		44143 - REDMPTN PNLTIES FOR DELINQ TXS	47,398	3,075,886	4,000,000	4,000,000
	FINES, FORFEITURES & ASSMNTS Total		**5,311,365**	**9,053,704**	**9,276,283**	**9,276,283**
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	9,526,756	8,294,125	4,467,519	4,489,702
		40434 - INTEREST-TRANS	1,868,162	1,356,755	1,445,000	1,445,000
		40435 - INTEREST-NON COUNTY TREASURER	7,556	10,655	6,725	6,725
		40440 - RENTS & CONCESSIONS	1,786,246	1,598,179	1,480,296	1,480,296
		40441 - RENTAL DEPOSIT/FORFEIT REVENUE	881	1,030	1,000	1,000
		40444 - STORAGE USE	24	123	72	72
		40445 - CONCESSIONS	-	63,196	86,500	86,500
	REV FROM USE OF MONEY & PROP Total		**13,189,626**	**11,324,063**	**7,487,112**	**7,509,295**
	INTERGOVERNMENTAL REVENUES					
		40470 - ST-MOTOR VEHICLE IN LIEU TAX	357,786	347,381	507,000	507,000
		40471 - ST-MOTOR VEHIC HSA REALIGNMENT	6,648,617	6,630,642	7,362,976	7,362,976
		40495 - STATE PROP 172 PUBLIC SAFETY	23,577,078	24,492,603	24,322,519	24,322,519
		40501 - ST-CALWIN ADMIN	530,243	519,169	604,297	604,297
		40505 - ST-PUBLIC AUTHORITY ADMIN	2,194,033	2,560,718	2,004,278	2,008,116
		40510 - ST-ADOPTION	(4,634)	65,150	71,661	71,661
		40512 - ST-IGT MEDI-CAL MANAGED CARE	16,630,287	18,019,854	18,500,000	18,500,000
		40516 - ST-AFDC	67,647	-	-	-
		40518 - ST-AFDC - FG&U	5,431,321	5,208,354	5,587,833	5,587,833
		40520 - ST-CHILD WELFARE SERVICES	3,167,966	2,788,710	1,882,429	2,268,931
		40528 - ST-FOSTER FAMILY HOME LICENSNG	21,752	153,649	-	-
		40530 - STATE GAIN PUBLIC ASSISTANCE	4,568,129	8,027,791	4,037,673	4,156,039
		40532 - ST-IN HOME SUPPORTIVE SERVICES	3,457,742	3,206,946	3,386,990	3,386,990
		40534 - STATE MEDI-CAL	22,780,045	21,744,105	22,002,959	22,002,959
		40536 - ST-NON ASSISTANCE FOOD STAMPS	7,994,947	8,790,372	11,449,984	11,449,984
		40544 - ST-HOUSING & COMMUNITY DEV	36,323	42,218	-	-
		40546 - ST-ADULT PROGRAMS	77,147	-	-	-
		40548 - ST-SUPP ENF INCENTIVE	1,846,968	1,791,549	2,062,467	2,062,467
		40550 - ST-REVENUE OFFSET FOR UNCOLL	92,001	(1,117)	-	-
		40570 - ST-CCS ADMIN ALLOWANCE	373,130	405,228	221,465	221,465
		40572 - ST-CCS MEDI-CAL ADMIN ALLOWNCE	1,276,653	1,134,172	1,964,131	1,964,131
		40582 - ST-CALIFORNIA CHILDREN SERVICE	196,090	580,883	2,252,574	2,252,574
		40584 - ST-CHILD ABUSE PREVENT-AB 1733	26,016	26,035	-	-
		40620 - STATE SHORT/DOYLE FED BLOCK GRANT	374,031	571,294	534,206	534,206
		40622 - STATE SHORT/DOYLE FED MEDI-CAL	22,707,046	27,729,047	45,731,232	45,731,232
		40624 - STATE SHORT/DOYLE MEDI-CAL FED	24,369,484	37,810,771	31,423,346	31,423,346
		40626 - STATE SHORT/DOYLE MENTAL HEALTH	26,987,628	26,103,378	26,416,166	26,416,166
		40654 - ST-COMMUNITY SVCS BLOCK GRANT	1,040,378	879,506	851,277	851,277
		40660 - ST-AB75 HEALTH EDUCATION	292,252	309,189	318,000	318,000

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2026-27

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENEI	INTERGOVEI	40662 - ST-ADMIN & SERVICES	1,150,000	2,890,620	1,172,920	1,582,300
		40664 - ST-AIDS EPIDEMIOLOGY	26,329	26,194	20,010	20,010
		40666 - ST-AIDS HEALTH EDUCATION	48,651	66,586	63,453	63,453
		40668 - ST-AZT	26,025	22,375	-	-
		40684 - ST-IMMUNIZATION ASSISTANCE	1,021,793	89,820	84,000	84,000
		40690 - ST-OTHER HEALTH AID	5,233,510	4,769,573	8,209,548	8,209,548
		40693 - ST-RISK REDUCTION	19,246	21,830	161,030	161,030
		40721 - ST-CDFA INDUSTRIAL HEMP AGMT	4,019	1,975	7,000	7,000
		40722 - ST-AGRI GAS TAX UNCLAIMED	706,621	767,798	720,000	720,000
		40724 - ST-EGG QLITY CONTROL WHOLESALE	2,320	5,970	5,524	5,524
		40725 - ST-CDFA BEE SAFE	-	-	2,442	2,442
		40726 - ST-MISC AGRIC AID	10,529	5,553	6,415	11,035
		40727 - ST-CDFA SUDDEN OAK DEATH (SOD)	57,313	70,185	69,000	69,000
		40728 - ST-NURSERY INSPECTION PROGRAM	3,062	107	10,543	10,543
		40730 - ST-PEST CONTROL HIGH RISK	71,524	80,602	32,000	32,000
		40731 - ST-PEST DETECTION	148,528	149,801	145,000	145,000
		40732 - ST-PESTICIDE ENFORCEMENT PROG	332,908	413,632	325,000	325,000
		40733 - ST-GLASSY WING SHARP SHOOTER	48,357	58,610	48,357	48,357
		40735 - ST-ASIAN CITRUS PSYLLID	9,456	8,912	8,900	8,900
		40756 - ST-EMERGENCY SERVICES	361,779	146,929	-	169,776
		40784 - ST-CORRECTIONS	4,978,012	3,233,540	2,142,553	2,324,056
		40786 - ST-STATE SUBVENTION GRANT	215,634	203,885	200,000	200,000
		40796 - ST-SB 924 CDC TRAINING	152,475	155,419	148,280	148,280
		40810 - ST-NATURAL DISASTER ASSISTANCE	106,993	336,935	-	151,500
		40820 - ST-VETERAN'S AFFAIRS	144,857	138,130	166,784	173,605
		40830 - ST-HOMEOWNERS' PROP TAX RELIEF	370,250	381,005	334,000	334,000
		40840 - ST-TRIAL COURT	187,859	206,774	200,000	200,000
		40845 - ST-AUTO INSURANCE FRAUD	54,187	37,025	43,162	43,162
		40851 - ST-AVA FUNDS	84,667	110,286	106,500	106,500
		40852 - ST-OTHR TAX RELIEF SUBVENTIONS	51,197	41,967	36,000	36,000
		40855 - ST-STATE-JUVENILE PROBTN FNDNG	1,936,624	1,982,393	2,069,706	2,069,706
		40859 - ST-CALWORKS MOE REVENUE	4,577,983	3,875,150	3,956,362	3,956,362
		40860 - ST-COASTAL CONSERVANCY	14,825	358,855	-	1,141,320
		40865 - ST-DMV FEES	499,032	506,857	530,399	530,399
		40867 - ST-HOUSING	4,604,759	5,837,194	6,164,141	6,356,337
		40872 - ST-MANDATED COST REIMBURSEMENT	385,087	448,684	396,104	396,104
		40873 - ST-OFFC OF TRAFFIC SAFETY GRNT	570,094	542,647	702,310	702,310
		40878 - ST-REALIGNMENT	13,787,255	13,576,893	22,383,568	22,383,568
		40881 - ST-RURAL CRIME	526,487	450,000	526,487	526,487
		40883 - ST-SPP LW ENFRC SV SLESA/SLESF	2,246,877	2,258,562	2,332,175	2,332,175
		40884 - ST-TO LOCAL AGENCIES	43,867	18,501	-	-
		40889 - ST-VICTIM COMPENSATION PROG	42,093	33,095	80,000	80,000
		40891 - ST-WORKERS COMP INSUR FRAUD	264,304	133,512	192,326	192,326
		40893 - ST-WATER RESOURCES CNTL BD	678,954	109,271	-	-
		40894 - ST-OTHER	21,037,263	36,475,589	19,858,732	24,736,587
		40895 - ST-SB163 WRAPAROUND PROGRAM	544,703	574,780	497,614	497,614
		40901 - STATE AB 109 PROGRAM	12,775,689	12,967,643	13,645,772	13,645,772
		40902 - STATE - AB 118 LAW ENFORCEMENT REALIGNM	47,981,661	49,074,152	40,186,256	40,186,256
		40903 - ST-CCPIF SB678 PC1230(A)	1,786,879	1,869,549	1,567,285	1,567,285
		40905 - STATE CAL-OES SAFE REIMBURSEMENT	161,350	114,719	80,000	80,000
		40920 - FED-ADOPTIONS ADMIN	911,018	904,096	1,091,354	1,091,354
		40923 - FED-CALWIN ADMIN	76,781	113,119	105,181	105,181
		40924 - FED-CHILD WELFARE SRVCS ADMIN	10,217,959	10,390,851	10,840,922	10,933,519

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENEI	INTERGOVEI	40927 - FED-FAMILY PRESERVATIONS-ADMN	276,311	243,757	281,377	281,377
		40928 - FED-FOOD STMP EMPL & TRNG ADMN	362,547	282,460	298,399	407,503
		40929 - FD-TTL XX FOR CWS & FC AST ADM	215,706	220,259	210,648	210,648
		40930 - FED-FOSTER FAMILY LICNSNG ADMN	13,764	21,178	27,007	27,007
		40932 - FEDERAL GAIN PUBLIC ASSISTANCE	20,125,281	15,447,518	18,321,789	18,854,744
		40935 - FED-MAA/TCM MEDI-CAL ADMIN ACT	10,413,137	14,096,957	16,126,082	16,466,107
		40936 - FED-NON ASSTNC FOOD STMPS ADMN	11,874,625	12,082,844	9,546,422	9,546,422
		40939 - FED-PUBLIC AUTHORITY ADMIN	2,638,122	2,954,662	2,673,910	2,673,910
		40941 - FED-SUPP ENF ADMIN REIMB	3,601,859	3,477,712	4,003,611	4,003,611
		40942 - FED-CSBG CM SRV BLCK GRNT-ADMN	2,892,019	2,961,172	3,115,388	3,115,388
		40943 - FED-WIB WORK INVEST ADMIN	3,225,729	3,018,410	4,163,134	4,163,134
		40945 - FED-REV OFFSET FOR UNCOLLCTBLE	(34,044)	110,146	-	-
		40950 - FED-ADOPTIONS ASSISTANCE PROGR	4,441,062	4,308,809	4,505,929	4,505,929
		40952 - FED-AFDC	5,367,247	6,437,441	7,136,391	7,136,391
		40955 - FED-IHSS IN HOME SUPP SERV	4,083,278	4,722,108	5,320,722	5,320,722
		40964 - FED-FOSTER CARE	641,485	934,603	1,011,735	1,011,735
		40966 - FED-MEDICARE FND DIST TMP DEP	-	450	-	-
		40968 - FED-REFUGEE CASH	18,536	3	9,180	9,180
		40980 - FED-AIDS C.A.R.E. ACT	391,155	437,232	409,150	409,150
		40988 - FED-DRUG BLOCK GRANT	2,220,140	1,839,198	1,928,021	1,928,021
		40996 - FED-HEALTH PROGRAMS	1,863,609	2,925,781	2,888,904	2,888,904
		40997 - FED-SAMHSA DRG FR CMM SPP(DFC)	24,376	21,308	-	-
		41006 - FED-MCH BASIC GRANT	407,215	338,979	454,530	454,530
		41060 - FED-EMERGENCY RELIEF	745,496	4,721,470	-	2,124,455
		41093 - FEDERAL FEMA	-	3,357,500	-	-
		41095 - FED-MISC GRANTS	16,305	23,684	-	-
		41096 - FED-OTHER	2,194,004	1,975,413	2,488,935	2,488,935
		41097 - FED-PROBATION TITLE IVE	201,249	118,197	243,750	243,750
		41101 - FED-ALIEN ASSISTANCE GRANT	78,581	-	-	-
		41102 - FED-BJA GRANT	520,803	656,046	72,150	572,150
		41106 - FED-HUD	1,706,093	1,763,263	1,701,927	1,932,883
		41130 - FED-FROM OTHER GOVT AGENCIES	-	-	251,839	251,839
		41136 - FED-DA VICTIMS SERVICES	1,069,105	1,221,409	1,229,392	1,229,392
		41149 - FED-ARP FUNDING	-	(19,749)	(20,000)	(20,000)
		41150 - CONTR FR OTHER GOVT AGENCIES	1,970,533	1,981,936	1,506,500	1,928,700
		41155 - AID FROM OTHER GOV AGENCIES	102,065	115,471	130,493	130,493
		41158 - AID FRM OTH GV-DSTRCTS/JPA/PFA	(1,385)	-	-	-
		41159 - AID FROM OTH GOV-RDA	49,750	4,604	-	-
		41161 - AID FROM OTH GV-PRP 10 SC COMM	25,911	-	25,911	25,911
		41162 - RDA PASS-THROUGHS	515,853	471,817	384,000	384,000
		41163 - AID OTH GV-ANTI TERR APPR AUTH	1,312	-	180,000	180,000
	INTERGOVERNMENTAL REVENUES Total		**402,676,585**	**450,269,791**	**445,797,804**	**457,793,773**
	CHARGES FOR SERVICES					
		41205 - ASSESSMENT & TAX COLLECTN FEES	781,970	911,591	860,000	860,000
		41206 - PROPERTY TAX ADMIN FEE	1,671,566	1,781,609	1,608,039	1,608,039
		41207 - DBT SERV TX ASSESS & ADMN FEES	12,438	23,038	17,500	17,500
		41208 - SUPP ROLL ASSESSMENT FEE	856,388	1,055,272	1,011,174	1,011,174
		41220 - ACCOUNTING FEES	370,434	409,772	308,706	308,706
		41222 - AUDIT FEES	37,300	21,505	20,000	20,000
		41232 - RADIO SERVICES	635,415	649,289	611,687	704,980
		41240 - CANDIDATE FILING FEE	51,799	102,271	70,000	70,000
		41242 - DISTRICT ELECTION CHARGES	762,975	355,137	700,000	700,000
		41244 - POSTAGE REIMBURSEMENT	13,198	7,653	20,000	20,000

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENEI	CHARGES FC	41250 - ALTERNTVE DISPUTE RESOLUT FEES	1,544	(1,544)	-	-
		41255 - LEGAL FEES-AT COST PLANNING	-	-	2,000	2,000
		41256 - LEGAL FEES	105,410	72,602	100,000	100,000
		41257 - LEGAL FEES-PROBATE ESTATES	46,463	26,299	50,000	50,000
		41259 - LEGAL FEES-PUBLIC WORKS	196,000	196,000	196,000	196,000
		41262 - PUBLIC DEFENDER REGISTR FEES	-	46	-	-
		41271 - CHARGES FOR PERSONNEL SVC	3,167,300	3,054,940	3,233,094	3,233,094
		41291 - CODE ENFORC-UNPERMITTD CNSTRCT	2,251	14,571	11,500	11,500
		41292 - CLEARANCE REVIEW FEES	116,943	122,599	112,486	112,486
		41293 - CODE ENFORCEMENT	110,073	123,491	190,100	190,100
		41294 - CORNER RECORD	395	470	400	400
		41296 - DEVELOPMENT REVIEW GROUP	-	236,979	398,703	398,703
		41299 - ENVIRONMENTAL TECHNICAL REVIEW	79,002	81,826	70,000	70,000
		41301 - GEOLOGICAL TECHNICAL REVIEW	157,900	125,075	165,000	165,000
		41304 - INSPECTION CHARGES	17,655	16,845	22,000	22,000
		41306 - INSPECTION FEES	153,966	158,102	116,500	116,500
		41310 - MAJOR PROJECTS AT COST SERVICE	1,186,311	1,116,764	541,000	541,000
		41312 - MAJOR SUBDIVISION	4,305	-	-	-
		41316 - MONUMENTATION FEES	29,260	32,944	40,000	40,000
		41330 - PRELIM LOT INSPECTION FEES	104,390	94,855	108,160	108,160
		41331 - PLANNING SERV-GP UPDATE	196,583	222,555	-	-
		41332 - PLANNING SERVICES OTHER	808,851	639,978	853,500	853,500
		41334 - HOUSING FEES	106,580	63,847	206,400	265,105
		41342 - QUARRY PRMT INSPCTN SVCS ZNE 4	697	398	1,500	1,500
		41346 - RECORD OF SURVEY CHECKING	34,500	36,450	82,500	82,500
		41349 - ROAD PLANNING-RESIDENTIAL	76,556	100,464	105,000	105,000
		41350 - SCCRDA SERVICES	5,834	7,072	3,625	3,625
		41351 - ROAD PLANNING - COMMERCIAL	16,237	23,392	10,000	10,000
		41353 - STREET ADDRESSING FEES	12,276	10,593	14,000	14,000
		41406 - REGISTRATION FEES	249,493	279,265	219,100	219,100
		41422 - CIVIL PROCESS FEES	95,977	73,143	87,500	87,500
		41428 - FISCAL SERVICE CHARGE	88,574	79,562	82,000	82,000
		41432 - REDEMPTION FEES	11,977	12,986	15,000	15,000
		41457 - RECORDING FEES-CO GF	25,592	27,556	25,000	25,000
		41458 - COGF$25 ADM SCRNG PC1463.07MOE	77	4	250	250
		41459 - COGF$10 CIT PRCSS PC1463.07MOE	48	19	250	250
		41460 - CHILD CUSTODY REPORT FEE	4,566	-	-	-
		41465 - COLLECTION FEES-COURTS	234	346	-	-
		41474 - PROBATION SERVICES FEE	15	-	-	-
		41500 - ESTATE FEES	33,402	23,350	22,087	22,087
		41520 - ALARM RESPONSE SERVICE FEE	30,403	35,920	37,000	37,000
		41521 - DETENTION FACILITY/JAIL FEES	3,873	5,372	5,607	5,607
		41522 - BOOKING FEE 29550(E)	585,815	589,658	600,000	600,000
		41524 - CONSUMER FRAUD PENALTY	388,781	2,565,561	705,314	1,997,966
		41526 - DOMESTIC VIOLENCE DIVERSN FEES	35	32	-	-
		41527 - DNA IDENTIFICATN FD GC76104.6	-	-	392,500	392,500
		41530 - EDUCATION SVCS-POST REIMBRSMNT	30,397	66,737	40,000	40,000
		41536 - IDENTIFICATION FEES	5,400	4,162	5,500	5,500
		41538 - LAW ENFORCEMENT SERVICES	3,333,202	3,484,062	3,474,209	3,474,209
		41542 - TRAFFIC SCHOOL FEES	455	485	500	500
		41548 - OTHER LAW ENFORCEMENT SERVICES	1,141,877	1,124,445	1,283,802	1,283,802
		41557 - VITALS STATISTICS	36,165	41,016	35,000	35,000
		41558 - VITALS RECORD COPIES	213,737	204,176	194,848	194,848

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENEI	CHARGES FC	41559 - RECORDERS INDEX-MF/CDS	16,200	16,530	20,000	20,000
		41560 - RECORDING FEES	599,203	741,299	736,000	736,000
		41561 - PASSPORT FEES	146,097	105,595	140,000	140,000
		41562 - FICTITIOUS BUS NAME STMTS	86,594	91,182	95,000	95,000
		41563 - FICTITIOUS B/N COPIES	356	510	550	550
		41566 - NOTARY BOND FEES	6,042	6,688	8,000	8,000
		41567 - OTHER CERTIFIED COPIES-CLERK	3,238	3,435	4,000	4,000
		41568 - MARRIAGE CEREMONY FEE	77,160	64,800	90,000	90,000
		41576 - PERMIT PROCESSING FEES	27,297	-	-	-
		41580 - REMOVAL OF ABANDONED VEHICLES	5,250	10,364	6,500	6,500
		41606 - CONDITION USE PERMIT	46,162	24,519	33,746	33,746
		41614 - DEVELOPMENT REVIEW GROUP	4,790	8,580	5,000	5,000
		41615 - SITE MITIGATION FEES	342,094	223,178	270,400	270,400
		41618 - OTHER ENVIRONMENTAL SERVICES	1,037,343	1,241,959	1,517,974	1,517,974
		41619 - DRNKNG DRIVR 1ST OFFN-ADMN/MON	7,283	14,165	-	-
		41628 - HAZARDOUS MATL MGMT PLAN	1,235,782	1,413,113	1,381,530	1,381,530
		41632 - HAZ MAT-UNDERGROUND STOR FEE	227,772	235,114	216,502	216,502
		41634 - HAZARDOUS WASTE GENERATOR	137,037	159,227	155,554	155,554
		41636 - HAZARDOUS MATL FILE REVIEW	84,016	71,021	-	-
		41640 - HEALTH FEES-OTHER	38,082	38,052	40,294	40,294
		41658 - MEDICAL WASTE	92,599	106,985	103,075	103,075
		41675 - OUTPATIENT CLINIC FEES-EPIC	49,101,898	50,960,543	55,666,203	55,666,203
		41678 - PATIENT REVENUE	6,454,402	6,259,348	6,129,551	6,129,551
		41698 - REVENUE FROM HOMELESS	38,302	388,849	42,829	42,829
		41704 - SB 612-EMS REVENUE	258,245	317,467	884,400	884,400
		41716 - VITAL STATISTICS	340,378	272,695	281,167	281,167
		41805 - DRNKNG DRVR MULT OFFN-ADMIN/MN	7,630	8,797	-	-
		41817 - MENTAL HEALTH IEP SERVICES-COE	435,916	818,669	691,389	691,389
		41860 - SEPT PMP-CHEM TOILT CLEAN SRVC	46,663	57,753	46,800	46,800
		42000 - MAINTENANCE CHARGES	1,956,887	70,217	-	-
		42002 - PARK & REC FEES	1,870,910	2,216,945	2,247,500	2,247,500
		42010 - ADMINISTRATIVE SERVICES	3,053,530	3,635,431	3,855,737	3,855,737
		42012 - AUTOMATION FEES	31,751	34,485	33,005	33,005
		42018 - MICROGRAPHICS FEES	25,610	27,601	44,500	44,500
		42019 - CLERK FEES	19,438	16,837	25,000	25,000
		42020 - COPY CHARGES	2,617	1,970	3,420	3,420
		42022 - COST RECOVERY-OTHER	578,101	315,976	367,746	367,746
		42027 - EMIS - GEO FAX SERVICES	750	-	-	-
		42033 - HOMELAND SECURITY REVENUE	389,726	486,010	-	343,126
		42041 - LEGAL SETTLEMENTS	5,474,258	2,607,781	1,834,594	1,834,594
		42042 - MANAGEMENT SERVICES	5,962	5,775	6,000	6,000
		42043 - GENERAL PLAN MAINTENANCE FEE	249,280	306,398	290,000	290,000
		42046 - MOBILE HOME OCCUPANCY FEE	103,081	87,269	96,848	96,848
		42047 - OTHER CHARGES CURRENT SERVICES	1,004,213	853,185	1,175,415	1,170,795
		42048 - OTHER NON-PROFIT FEES	239,958	165,047	323,738	323,738
		42050 - PARKING & BIKE LOCKER FEES	-	-	340,000	-
		42052 - RECORDERS IMPROVEMENT FEE	121,533	140,411	165,225	165,225
		42054 - REAL ESTATE FRAUD FEE	46,718	54,789	55,258	55,258
		42056 - SART/SANE REVENUE	369,975	289,163	356,495	356,495
		42058 - SS TRUNC GC27361.D IC132320	-	3,200	-	-
		42059 - ELECTRONIC RECDG DEL GC27397.D	25,610	27,559	23,000	23,000
		42060 - TAX LIEN RELEASE FEES	12,004	16,509	4,800	4,800
		42062 - 911 EMERGENCY FEES	429,634	410,141	425,000	425,000

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10 - GENEI	CHARGES FC	42065 - TOBACCO RETAIL LICENSE FEES	67,558	52,553	62,213	62,213
		42066 - RISK MANAGEMENT SERVICES	1,242,181	1,095,381	1,440,000	1,440,000
		42067 - VEHICLE REG FEES - VC9250-14	263,789	263,930	236,186	236,186
		42071 - DPTY MARRIAGE COMM DAY FC401AB	10,500	8,750	13,000	13,000
		42100 - BANKING SERVICES	202,668	328,038	322,926	322,926
		42105 - COUNTY OVERHEAD CHARGES	2,365,515	3,720,001	3,419,544	3,419,544
		42116 - INVESTMENT SERVICES	806,256	793,120	883,801	883,801
		42118 - REPAIR & MAINTENANCE SERVICES	22,056	-	-	-
		42120 - RISK MGMT PREV PLAN	63,125	61,529	80,331	80,331
	CHARGES FOR SERVICES Total		**100,169,880**	**102,269,042**	**105,783,787**	**107,226,943**
	MISC. REVENUES					
		42310 - TOBACCO INDUSTRY SETTLEMT	2,235,422	2,110,394	2,061,000	2,061,000
		42320 - CAFETERIA SALES	10	-	50	50
		42328 - SALE OF BOARD AGENDA COPIES	889	-	1,800	1,800
		42332 - SALES-OTHER-NON TAXABLE	12,831	23,599	20,000	20,000
		42334 - SALES-OTHER-TAXABLE	18,855	23,375	15,000	15,000
		42362 - CASH OVERAGES	1,168	736	610	610
		42366 - CONTRIBUTIONS FROM GENERAL FND	208,343	258,600	299,132	299,132
		42367 - CONTRIBUTIONS FROM OTHER FUNDS	800,160	1,376,057	2,491,556	5,861,463
		42372 - CONTRIBUTIONS AND DONATIONS	2,100,950	309,971	332,500	814,418
		42380 - NSF CHECKS	(11,442)	(7,409)	(4,159)	(4,159)
		42381 - NSF CHECKS-RETURNED CHECK FEES	27,980	29,764	16,060	16,060
		42384 - OTHER REVENUE	2,580,487	1,763,055	1,660,704	1,807,911
		42390 - UNCLAIMED MONEY-ESCHEATED	85,750	133,135	79,000	79,000
	MISC. REVENUES Total		**8,061,404**	**6,021,277**	**6,973,253**	**10,972,285**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	2,708,811	23,986,192	5,119,246	5,742,696
		42466 - OP/TRF IN-FR DISTRCTS CERTS DS	64,353	65,456	65,472	65,472
		42470 - OP/TRF IN-FR CFA CREBS 2017	141,376	133,761	120,197	120,197
		42472 - OP/TRF IN-FROM 2024 LRB	-	-	7,472,003	7,472,003
	OTHER FINANCING SOURCES Total		**2,914,540**	**24,185,409**	**12,776,918**	**13,400,368**
	OTHER GOVERNMENTAL UNIT REVENU					
		42728 - NEGATIVE DECLARATION	-	50	-	-
	OTHER GOVERNMENTAL UNIT REVENU Total		**-**	**50**	**-**	**-**
10 - GENERAL FUND Total			**738,282,781**	**822,240,257**	**812,921,787**	**831,005,577**
10 - GENERAL FUND Total			**738,282,781**	**822,240,257**	**812,921,787**	**831,005,577**
21 - SPECIAL REVENUE -COUNTY WIDE						
21001 - ROAD IMPROVEMENT FUNDS						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	65,987	28,319	1,600	1,600
	REV FROM USE OF MONEY & PROP Total		**65,987**	**28,319**	**1,600**	**1,600**
	CHARGES FOR SERVICES					
		41572 - NON RESIDENTIAL DEVELPMNT FEES	1,197	-	-	-
		41684 - PUBLIC SERVICES	-	-	15,079	15,079
		41688 - RESIDENTIAL DEVELOPMENT FEES	136,812	526,500	56,000	56,000
	CHARGES FOR SERVICES Total		**138,009**	**526,500**	**71,079**	**71,079**
21001 - ROAD IMPROVEMENT FUNDS Total			**203,997**	**554,819**	**72,679**	**72,679**
21002 - TRANSPORTATION IMPROVEMENT FDS						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	50,223	43,399	11,425	11,425
	REV FROM USE OF MONEY & PROP Total		**50,223**	**43,399**	**11,425**	**11,425**
	CHARGES FOR SERVICES					

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21002 - T	CHARGES FC	41572 - NON RESIDENTIAL DEVELPMNT FEES	3,539	-	-	-
		41688 - RESIDENTIAL DEVELOPMENT FEES	146,867	528,700	37,498	37,498
	CHARGES FOR SERVICES Total		**150,407**	**528,700**	**37,498**	**37,498**
21002 - TRANSPORTATION IMPROVEMENT FDS Total			**200,630**	**572,099**	**48,923**	**48,923**
21025 - HOUSING						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	90,914	86,283	76,000	76,000
		40436 - INTEREST LOAN PAYMENTS	66,882	28,952	32,000	32,000
	REV FROM USE OF MONEY & PROP Total		**157,797**	**115,235**	**108,000**	**108,000**
	MISC. REVENUES					
		42376 - PRIN/OTHER LOAN REPAYMENTS	224,934	84,844	135,000	135,000
		42377 - OFFSET-LOAN PRIN REPAYMTS	(224,934)	(84,844)	-	-
		42384 - OTHER REVENUE	1,053	-	-	-
	MISC. REVENUES Total		**1,053**	**-**	**135,000**	**135,000**
21025 - HOUSING Total			**158,850**	**115,235**	**243,000**	**243,000**
21026 - HOUSING CDBG						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	67	1,880	10	10
		40436 - INTEREST LOAN PAYMENTS	-	48,031	27,000	27,000
	REV FROM USE OF MONEY & PROP Total		**67**	**49,911**	**27,010**	**27,010**
	MISC. REVENUES					
		42376 - PRIN/OTHER LOAN REPAYMENTS	-	60,637	454,286	454,286
		42377 - OFFSET-LOAN PRIN REPAYMTS	-	(10,888)	-	-
	MISC. REVENUES Total		**-**	**49,749**	**454,286**	**454,286**
21026 - HOUSING CDBG Total			**67**	**99,661**	**481,296**	**481,296**
21027 - HOUSING-SUBDIV IN-LIEU						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	144,487	122,650	75,000	75,000
	REV FROM USE OF MONEY & PROP Total		**144,487**	**122,650**	**75,000**	**75,000**
	CHARGES FOR SERVICES					
		41280 - AFFORDABLE HSNG/DEVELOPER FEES	570,537	355,764	20,000	20,000
	CHARGES FOR SERVICES Total		**570,537**	**355,764**	**20,000**	**20,000**
	MISC. REVENUES					
		42384 - OTHER REVENUE	1,000	-	-	-
	MISC. REVENUES Total		**1,000**	**-**	**-**	**-**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	61,008	-	-	-
	OTHER FINANCING SOURCES Total		**61,008**	**-**	**-**	**-**
21027 - HOUSING-SUBDIV IN-LIEU Total			**777,032**	**478,414**	**95,000**	**95,000**
21028 - HOUSING-PALOMA DEL MAR						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	11,201	10,386	8,500	8,500
	REV FROM USE OF MONEY & PROP Total		**11,201**	**10,386**	**8,500**	**8,500**
21028 - HOUSING-PALOMA DEL MAR Total			**11,201**	**10,386**	**8,500**	**8,500**
21029 - HOUSING-ST HOME GRANT FD						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	6,355	858	500	500
		40436 - INTEREST LOAN PAYMENTS	-	-	7,500	7,500
	REV FROM USE OF MONEY & PROP Total		**6,355**	**858**	**8,000**	**8,000**
	INTERGOVERNMENTAL REVENUES					
		41106 - FED-HUD	259,178	-	-	-
	INTERGOVERNMENTAL REVENUES Total		**259,178**	**-**	**-**	**-**
	MISC. REVENUES					

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Detail of Additional Financing Sources by Fund and Account

Governmental Funds

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
21029 - H	MISC. REVEN	42376 - PRIN/OTHER LOAN REPAYMENTS	-	-	150,000	150,000
	MISC. REVENUES Total		**-**	**-**	**150,000**	**150,000**
21029 - HOUSING-ST HOME GRANT FD Total			**265,533**	**858**	**158,000**	**158,000**
21030 - HOUSING-LMIH ASSET FUND HSC SE						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	71,197	97,275	72,000	72,000
		40436 - INTEREST LOAN PAYMENTS	776,797	565,324	50,000	50,000
		40440 - RENTS & CONCESSIONS	28,423	34,676	18,000	18,000
	REV FROM USE OF MONEY & PROP Total		**876,417**	**697,275**	**140,000**	**140,000**
	MISC. REVENUES					
		42376 - PRIN/OTHER LOAN REPAYMENTS	400,299	605,179	650,000	650,000
		42377 - OFFSET-LOAN PRIN REPAYMTS	(400,299)	(605,179)	-	-
		42384 - OTHER REVENUE	21,665	1,564	10,000	10,000
	MISC. REVENUES Total		**21,665**	**1,564**	**660,000**	**660,000**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	464,111	-	-	-
		42550 - SALES OF LAND HELD FOR RESALE	-	113,328	-	350,000
	OTHER FINANCING SOURCES Total		**464,111**	**113,328**	**-**	**350,000**
21030 - HOUSING-LMIH ASSET FUND HSC SE Total			**1,362,194**	**812,168**	**800,000**	**1,150,000**
21031 - HOUSING-OTHER						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	11,718	11,558	7,500	7,500
	REV FROM USE OF MONEY & PROP Total		**11,718**	**11,558**	**7,500**	**7,500**
21031 - HOUSING-OTHER Total			**11,718**	**11,558**	**7,500**	**7,500**
21032 - HOUSING-PLHA GRANT						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	3,984	428	500	500
	REV FROM USE OF MONEY & PROP Total		**3,984**	**428**	**500**	**500**
	INTERGOVERNMENTAL REVENUES					
		40894 - ST-OTHER	895,409	384,171	-	428,618
	INTERGOVERNMENTAL REVENUES Total		**895,409**	**384,171**	**-**	**428,618**
21032 - HOUSING-PLHA GRANT Total			**899,393**	**384,599**	**500**	**429,118**
21040 - PROJECT HOMEKEY PROJECTS						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	58,340	116,385	-	-
	REV FROM USE OF MONEY & PROP Total		**58,340**	**116,385**	**-**	**-**
	INTERGOVERNMENTAL REVENUES					
		40544 - ST-HOUSING & COMMUNITY DEV	7,643,636	1,221,411	-	2,366,531
	INTERGOVERNMENTAL REVENUES Total		**7,643,636**	**1,221,411**	**-**	**2,366,531**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	27,853	-	-	-
	OTHER FINANCING SOURCES Total		**27,853**	**-**	**-**	**-**
21040 - PROJECT HOMEKEY PROJECTS Total			**7,729,829**	**1,337,796**	**-**	**2,366,531**
21041 - HARVEY WEST STUDIOS						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	135,085	15,664	-	-
	REV FROM USE OF MONEY & PROP Total		**135,085**	**15,664**	**-**	**-**
	INTERGOVERNMENTAL REVENUES					
		40544 - ST-HOUSING & COMMUNITY DEV	381,485	-	-	-
	INTERGOVERNMENTAL REVENUES Total		**381,485**	**-**	**-**	**-**
21041 - HARVEY WEST STUDIOS Total			**516,570**	**15,664**	**-**	**-**
21042 - PROJ HDAP TSI						
	REV FROM USE OF MONEY & PROP					

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
21042 - P	REV FROM L	40430 - INTEREST	26,285	161,145	-	-
	REV FROM USE OF MONEY & PROP Total		**26,285**	**161,145**	**-**	**-**
	INTERGOVERNMENTAL REVENUES					
		40544 - ST-HOUSING & COMMUNITY DEV	-	-	-	4,100,000
	INTERGOVERNMENTAL REVENUES Total		**-**	**-**	**-**	**4,100,000**
21042 - PROJ HDAP TSI Total			**26,285**	**161,145**	**-**	**4,100,000**
21115 - PARK DED-UNINCORP COUNTY						
	CHARGES FOR SERVICES					
		42204 - PARK DEDICATION FEES	664,831	959,695	426,000	426,000
	CHARGES FOR SERVICES Total		**664,831**	**959,695**	**426,000**	**426,000**
21115 - PARK DED-UNINCORP COUNTY Total			**664,831**	**959,695**	**426,000**	**426,000**
21195 - PARK DED-ALBA REC						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	24	23	23	23
	REV FROM USE OF MONEY & PROP Total		**24**	**23**	**23**	**23**
21195 - PARK DED-ALBA REC Total			**24**	**23**	**23**	**23**
21200 - PARK DED-BOULDER CREEK REC						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	959	1,427	702	702
	REV FROM USE OF MONEY & PROP Total		**959**	**1,427**	**702**	**702**
	CHARGES FOR SERVICES					
		42204 - PARK DEDICATION FEES	16,525	25,380	-	-
	CHARGES FOR SERVICES Total		**16,525**	**25,380**	**-**	**-**
21200 - PARK DED-BOULDER CREEK REC Total			**17,484**	**26,808**	**702**	**702**
21205 - PARK DED-LA SELVA REC						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	338	536	122	122
	REV FROM USE OF MONEY & PROP Total		**338**	**536**	**122**	**122**
	CHARGES FOR SERVICES					
		42204 - PARK DEDICATION FEES	11,122	3,271	-	-
	CHARGES FOR SERVICES Total		**11,122**	**3,271**	**-**	**-**
21205 - PARK DED-LA SELVA REC Total			**11,459**	**3,807**	**122**	**122**
21215 - PARK DED-CERTS RESERVE						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	568	544	590	590
	REV FROM USE OF MONEY & PROP Total		**568**	**544**	**590**	**590**
21215 - PARK DED-CERTS RESERVE Total			**568**	**544**	**590**	**590**
21216 - PARK DED-FUND INTEREST						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	89,688	115,199	97,420	97,420
	REV FROM USE OF MONEY & PROP Total		**89,688**	**115,199**	**97,420**	**97,420**
21216 - PARK DED-FUND INTEREST Total			**89,688**	**115,199**	**97,420**	**97,420**
21220 - TRANSPORTATION						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	9,438	(25,284)	1,000	1,000
	REV FROM USE OF MONEY & PROP Total		**9,438**	**(25,284)**	**1,000**	**1,000**
	CHARGES FOR SERVICES					
		41582 - OTHER ROAD & STREET SERVICES	782,500	320,000	175,000	175,000
	CHARGES FOR SERVICES Total		**782,500**	**320,000**	**175,000**	**175,000**
21220 - TRANSPORTATION Total			**791,938**	**294,716**	**176,000**	**176,000**
21225 - FISH AND GAME						
	FINES, FORFEITURES & ASSMNTS					
		40384 - FISH & GAME FINES - F&G 13003	5,239	3,821	4,000	4,000

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21225 - F	FINES, FORF	40418 - JUDGMENTS & DAMAGES	5,000	34,800	8,000	8,000
	FINES, FORFEITURES & ASSMNTS Total		**10,239**	**38,621**	**12,000**	**12,000**
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	1,703	1,298	300	300
	REV FROM USE OF MONEY & PROP Total		**1,703**	**1,298**	**300**	**300**
21225 - FISH AND GAME Total			**11,942**	**39,919**	**12,300**	**12,300**
21300 - ART IN PUBLIC PLACES						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	10,281	12,439	12,300	12,300
	REV FROM USE OF MONEY & PROP Total		**10,281**	**12,439**	**12,300**	**12,300**
	MISC. REVENUES					
		42367 - CONTRIBUTIONS FROM OTHER FUNDS	93,500	13,500	13,500	128,000
	MISC. REVENUES Total		**93,500**	**13,500**	**13,500**	**128,000**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	156,630	29,315	-	-
		42463 - OP/TRF IN-FR FD40-45	-	150,000	-	-
	OTHER FINANCING SOURCES Total		**156,630**	**179,315**	**-**	**-**
21300 - ART IN PUBLIC PLACES Total			**260,411**	**205,254**	**25,800**	**140,300**
21310 - STATE PARK BONDS						
	INTERGOVERNMENTAL REVENUES					
		40860 - ST-COASTAL CONSERVANCY	622,187	(0)	-	-
		40864 - ST-DEPT OF PARKS & REC	284,594	133,406	-	42,000
	INTERGOVERNMENTAL REVENUES Total		**906,781**	**133,406**	**-**	**42,000**
21310 - STATE PARK BONDS Total			**906,781**	**133,406**	**-**	**42,000**
21400 - CAPITAL FINANCING AUTHORITY						
	REV FROM USE OF MONEY & PROP					
		40435 - INTEREST-NON COUNTY TREASURER	1,263,778	895,941	-	-
	REV FROM USE OF MONEY & PROP Total		**1,263,778**	**895,941**	**-**	**-**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	22,379,760	6,628,372	10,391,200	10,391,200
		42498 - BOND PREMIUM	-	42,365	-	-
		42500 - BOND PROCEEDS	-	4,095,000	-	-
	OTHER FINANCING SOURCES Total		**22,379,760**	**10,765,737**	**10,391,200**	**10,391,200**
21400 - CAPITAL FINANCING AUTHORITY Total			**23,643,538**	**11,661,678**	**10,391,200**	**10,391,200**
21410 - PUBLIC FINANCING AUTHORITY						
	REV FROM USE OF MONEY & PROP					
		40435 - INTEREST-NON COUNTY TREASURER	40,446	34,617	-	-
	REV FROM USE OF MONEY & PROP Total		**40,446**	**34,617**	**-**	**-**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	2,698,949	2,690,860	2,725,385	2,725,385
	OTHER FINANCING SOURCES Total		**2,698,949**	**2,690,860**	**2,725,385**	**2,725,385**
21410 - PUBLIC FINANCING AUTHORITY Total			**2,739,396**	**2,725,477**	**2,725,385**	**2,725,385**
21420 - SANTA CRUZ COUNTY BONDS						
	REV FROM USE OF MONEY & PROP					
		40435 - INTEREST-NON COUNTY TREASURER	10,777	-	-	-
	REV FROM USE OF MONEY & PROP Total		**10,777**	**-**	**-**	**-**
	MISC. REVENUES					
		42367 - CONTRIBUTIONS FROM OTHER FUNDS	7,638,784	7,632,297	-	-
	MISC. REVENUES Total		**7,638,784**	**7,632,297**	**-**	**-**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	-	-	7,638,435	7,638,435
	OTHER FINANCING SOURCES Total		**-**	**-**	**7,638,435**	**7,638,435**
21420 - SANTA CRUZ COUNTY BONDS Total			**7,649,561**	**7,632,297**	**7,638,435**	**7,638,435**

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21500 - MEAS Q WATER BEACH WILDLIFE						
	TAXES					
		40198 - MEASURE Q SPECIAL PARCEL TAX	-	7,442,891	7,451,637	7,451,637
	TAXES Total		**-**	**7,442,891**	**7,451,637**	**7,451,637**
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	-	5,857	-	-
	REV FROM USE OF MONEY & PROP Total		**-**	**5,857**	**-**	**-**
21500 - MEAS Q WATER BEACH WILDLIFE Total			**-**	**7,448,747**	**7,451,637**	**7,451,637**
21501 - MEAS Q WATER BEACH WILD GRANTS						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	-	38,119	-	-
	REV FROM USE OF MONEY & PROP Total		**-**	**38,119**	**-**	**-**
21501 - MEAS Q WATER BEACH WILD GRANTS Total			**-**	**38,119**	**-**	**-**
21503 - MEAS Q COUNTY						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	-	19,186	-	-
	REV FROM USE OF MONEY & PROP Total		**-**	**19,186**	**-**	**-**
21503 - MEAS Q COUNTY Total			**-**	**19,186**	**-**	**-**
21504 - MEAS Q UNDEVELOPED, WORK LANDS						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	-	1,641	-	-
	REV FROM USE OF MONEY & PROP Total		**-**	**1,641**	**-**	**-**
21504 - MEAS Q UNDEVELOPED, WORK LANDS Total			**-**	**1,641**	**-**	**-**
21 - SPECIAL REVENUE -COUNTY WIDE Total			**48,950,920**	**35,860,918**	**30,861,012**	**38,262,661**
25 - SPECIAL REVENUE -ROAD FUND						
25100 - ROAD FUND REGULAR						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	(412,684)	(48,323)	(200,000)	(200,000)
		40440 - RENTS & CONCESSIONS	5,240	5,240	4,560	4,560
	REV FROM USE OF MONEY & PROP Total		**(407,444)**	**(43,083)**	**(195,440)**	**(195,440)**
	INTERGOVERNMENTAL REVENUES					
		40458 - ST-HIGHWAY USER TAX-SEC 2103	2,466,396	-	-	-
		40460 - ST-HIGHWAY USER TAX-SEC 2104	2,904,603	-	-	-
		40462 - ST-HIGHWAY USER TAX-SEC 2106	654,533	-	-	-
		40464 - ST HWY TX-SEC 2105(A)/PROP 111	1,585,658	-	-	-
		40465 - ST HWY TX- SB1 2017	3,883,349	443,242	1,970,480	4,854,705
		40761 - ST-RSTPX RG SRF TRNSP PRG EXCH	3,000,000	416,249	-	1,595,536
		40810 - ST-NATURAL DISASTER ASSISTANCE	170,815	45,304	914,777	2,172,700
		40866 - ST-EXCHANGE FUNDS FAS/FAU	324,813	324,813	324,813	324,813
		40894 - ST-OTHER	12,428,920	(605,386)	-	-
		41044 - FED-FAS/FAU EMERGENCY RELIEF	831,893	307,771	960,280	2,939,400
		41050 - FED-HAZARD ELIMINATION SAFETY	396,170	(125,568)	-	-
		41093 - FEDERAL FEMA	189,973	434,909	3,537,597	7,084,005
		41094 - FED-HBRR	431,143	1,350,500	7,169,330	21,591,492
		41156 - AID FROM OTH GOV-CITIES	(258,835)	-	-	-
	INTERGOVERNMENTAL REVENUES Total		**29,009,432**	**2,591,834**	**14,877,277**	**40,562,651**
	CHARGES FOR SERVICES					
		41570 - ENCROACHMENT FEES	957,644	1,611,020	900,000	924,714
		41571 - ROAD IMPROVEMENT FEES	1,682,441	162,786	330,773	849,832
		41584 - STREET SIGN CONSTRUCTION	1,164	-	26,000	26,000
	CHARGES FOR SERVICES Total		**2,641,249**	**1,773,806**	**1,256,773**	**1,800,546**
	MISC. REVENUES					

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
25100 - R	MISC. REVEN	42384 - OTHER REVENUE	7,137	33,001	25,000	25,000
	MISC. REVENUES Total		**7,137**	**33,001**	**25,000**	**25,000**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	1,746,000	375,000	292,225	427,225
	OTHER FINANCING SOURCES Total		**1,746,000**	**375,000**	**292,225**	**427,225**
25100 - ROAD FUND REGULAR Total			**32,996,375**	**4,730,558**	**16,255,835**	**42,619,982**
25125 - ROAD OPERATIONS						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	-	82,313	-	-
	REV FROM USE OF MONEY & PROP Total		**-**	**82,313**	**-**	**-**
	INTERGOVERNMENTAL REVENUES					
		40458 - ST-HIGHWAY USER TAX-SEC 2103	-	2,466,854	2,350,871	2,350,871
		40460 - ST-HIGHWAY USER TAX-SEC 2104	-	2,859,449	2,904,364	2,904,364
		40462 - ST-HIGHWAY USER TAX-SEC 2106	-	645,712	673,606	753,606
		40464 - ST HWY TX-SEC 2105(A)/PROP 111	-	1,560,373	1,615,464	1,615,464
		40465 - ST HWY TX- SB1 2017	-	1,688,209	4,250,000	3,997,227
		41093 - FEDERAL FEMA	-	-	-	989,762
	INTERGOVERNMENTAL REVENUES Total		**-**	**9,220,597**	**11,794,305**	**12,611,294**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	-	2,250,000	1,707,775	1,707,775
	OTHER FINANCING SOURCES Total		**-**	**2,250,000**	**1,707,775**	**1,707,775**
25125 - ROAD OPERATIONS Total			**-**	**11,552,910**	**13,502,080**	**14,319,069**
25200 - GENERAL STORM DAMAGE REPAIR						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	(342)	(1,932)	-	-
	REV FROM USE OF MONEY & PROP Total		**(342)**	**(1,932)**	**-**	**-**
25200 - GENERAL STORM DAMAGE REPAIR Total			**(342)**	**(1,932)**	**-**	**-**
25202 - CZU COMPLEX LIGHTENING FIRE						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	20,109	(15,075)	(12,000)	(12,000)
	REV FROM USE OF MONEY & PROP Total		**20,109**	**(15,075)**	**(12,000)**	**(12,000)**
	INTERGOVERNMENTAL REVENUES					
		40465 - ST HWY TX- SB1 2017	-	36,465	25,523	45,982
		40810 - ST-NATURAL DISASTER ASSISTANCE	94,531	24,053	20,025	36,078
		41044 - FED-FAS/FAU EMERGENCY RELIEF	156,569	14,786	-	-
		41093 - FEDERAL FEMA	23,238	588,133	80,102	144,311
	INTERGOVERNMENTAL REVENUES Total		**274,338**	**663,438**	**125,650**	**226,371**
25202 - CZU COMPLEX LIGHTENING FIRE Total			**294,447**	**648,362**	**113,650**	**214,371**
25216 - STORM 2016						
	INTERGOVERNMENTAL REVENUES					
		40465 - ST HWY TX- SB1 2017	423	-	-	-
		40810 - ST-NATURAL DISASTER ASSISTANCE	177	(1,546)	-	-
		41044 - FED-FAS/FAU EMERGENCY RELIEF	1,455	(5,773)	-	-
	INTERGOVERNMENTAL REVENUES Total		**2,055**	**(7,319)**	**-**	**-**
25216 - STORM 2016 Total			**2,055**	**(7,319)**	**-**	**-**
25217 - STORM 2017						
	INTERGOVERNMENTAL REVENUES					
		40465 - ST HWY TX- SB1 2017	881,837	1,895,868	674,332	1,622,136
		40810 - ST-NATURAL DISASTER ASSISTANCE	(2,958,409)	692,704	5,205,351	5,685,507
		41044 - FED-FAS/FAU EMERGENCY RELIEF	1,018,369	2,930,052	97,687	4,252,992
		41093 - FEDERAL FEMA	(385,036)	1,641,751	683,155	989,157
	INTERGOVERNMENTAL REVENUES Total		**(1,443,240)**	**7,160,376**	**6,660,525**	**12,549,792**
	MISC. REVENUES					

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account

Governmental Funds

Fiscal Year 2026-27

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
25217 - S	MISC. REVEN	42384 - OTHER REVENUE	10	-	-	-
	MISC. REVENUES Total		**10**	**-**	**-**	**-**
25217 - STORM 2017 Total			**(1,443,230)**	**7,160,376**	**6,660,525**	**12,549,792**
25223 - 22-23 WINTER STORMS						
	INTERGOVERNMENTAL REVENUES					
		40465 - ST HWY TX- SB1 2017	207,880	775,532	275,348	2,562,901
		40810 - ST-NATURAL DISASTER ASSISTANCE	66,783	3,160,535	614,417	911,656
		41044 - FED-FAS/FAU EMERGENCY RELIEF	118,117	7,112,395	2,608,453	8,037,311
		41093 - FEDERAL FEMA	221,855	15,610,957	2,832,851	523,576
	INTERGOVERNMENTAL REVENUES Total		**614,635**	**26,659,419**	**6,331,069**	**12,035,444**
	OTHER FINANCING SOURCES					
		42465 - OP/TRF IN-FR PFACERTS CNST FDS	2,642,304	2,634,126	-	736,030
		42472 - OP/TRF IN-FROM 2024 LRB	83,589	593,331	-	-
	OTHER FINANCING SOURCES Total		**2,725,893**	**3,227,457**	**-**	**736,030**
25223 - 22-23 WINTER STORMS Total			**3,340,527**	**29,886,875**	**6,331,069**	**12,771,474**
25501 - SB1-ROAD REPAIR ACT OF 2017						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	121,949	197,005	100,000	100,000
	REV FROM USE OF MONEY & PROP Total		**121,949**	**197,005**	**100,000**	**100,000**
25501 - SB1-ROAD REPAIR ACT OF 2017 Total			**121,949**	**197,005**	**100,000**	**100,000**
25550 - MEASURE D TRANSPORTATION IMPRV						
	TAXES					
		40186 - MEAS D 1/2 CENT-SALES TAX	4,211,160	3,932,000	4,000,000	4,000,000
	TAXES Total		**4,211,160**	**3,932,000**	**4,000,000**	**4,000,000**
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	322,037	234,664	150,000	150,000
	REV FROM USE OF MONEY & PROP Total		**322,037**	**234,664**	**150,000**	**150,000**
	INTERGOVERNMENTAL REVENUES					
		40810 - ST-NATURAL DISASTER ASSISTANCE	-	105,086	-	-
		41093 - FEDERAL FEMA	-	420,345	-	-
	INTERGOVERNMENTAL REVENUES Total		**-**	**525,431**	**-**	**-**
25550 - MEASURE D TRANSPORTATION IMPRV Total			**4,533,196**	**4,692,095**	**4,150,000**	**4,150,000**
25555 - PAVEMENT MANAGEMENT						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	-	(2,216)	-	-
	REV FROM USE OF MONEY & PROP Total		**-**	**(2,216)**	**-**	**-**
	INTERGOVERNMENTAL REVENUES					
		40465 - ST HWY TX- SB1 2017	-	21,292	60,000	64,829
		40761 - ST-RSTPX RG SRF TRNSP PRG EXCH	-	1,035,000	4,076,000	5,085,000
		40770 - ST-STIP STATE TRANSP IMPRV PRG	-	26,206	3,626,000	6,791,942
	INTERGOVERNMENTAL REVENUES Total		**-**	**1,082,498**	**7,762,000**	**11,941,771**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	-	480,000	-	-
	OTHER FINANCING SOURCES Total		**-**	**480,000**	**-**	**-**
25555 - PAVEMENT MANAGEMENT Total			**-**	**1,560,282**	**7,762,000**	**11,941,771**
25560 - ROAD FD-VEHICLE IMPACT FEES						
	CHARGES FOR SERVICES					
		41847 - OTHER WASTE HAULER PAYMENTS	1,986,632	1,851,083	1,850,000	1,850,000
	CHARGES FOR SERVICES Total		**1,986,632**	**1,851,083**	**1,850,000**	**1,850,000**
25560 - ROAD FD-VEHICLE IMPACT FEES Total			**1,986,632**	**1,851,083**	**1,850,000**	**1,850,000**
25 - SPECIAL REVENUE -ROAD FUND Total			**41,831,608**	**62,270,296**	**56,725,159**	**100,516,459**

26 - SPECIAL REVENUE -LESS THAN CTY

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2026-27

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
26100 - LIBRARY						
	TAXES					
		40100 - PROPERTY TAX-CURRENT SEC-GEN	8,715,377	9,192,688	9,729,877	9,729,877
		40106 - RESIDUAL DISTRIBUTION	489,203	600,207	200,000	200,000
		40110 - PROPERTY TAX-CURRENT UNSEC-GEN	176,692	167,380	165,000	165,000
		40130 - PROPERTY TAX-PRIOR UNSEC-GEN	15,545	18,302	10,000	10,000
		40150 - SUPP PROP TAX-CURRENT SEC	115,857	153,857	85,000	85,000
		40151 - SUPP PROP TAX-CURRENT UNSEC	17,008	8,543	5,000	5,000
		40160 - SUPP PROP TAX-PRIOR SEC	8,248	11,155	10,000	10,000
		40161 - SUPP PROP TAX-PRIOR UNSEC	5,077	7,232	2,000	2,000
		40197 - IN-LIEU TAXES OTHER	750	1,076	150	150
	TAXES Total		**9,543,759**	**10,160,439**	**10,207,027**	**10,207,027**
	FINES, FORFEITURES & ASSMNTS					
		44142 - PENALTIES FOR DELINQUENT TAXES	944	1,386	1,000	1,000
		44143 - REDMPTN PNLTIES FOR DELINQ TXS	1,474	2,070	1,000	1,000
	FINES, FORFEITURES & ASSMNTS Total		**2,418**	**3,455**	**2,000**	**2,000**
	INTERGOVERNMENTAL REVENUES					
		40830 - ST-HOMEOWNERS' PROP TAX RELIEF	38,945	40,239	35,000	35,000
		40852 - ST-OTHR TAX RELIEF SUBVENTIONS	3,081	2,525	2,000	2,000
		41156 - AID FROM OTH GOV-CITIES	32,276	33,001	37,385	37,385
		41162 - RDA PASS-THROUGHS	80,157	98,488	50,000	50,000
	INTERGOVERNMENTAL REVENUES Total		**154,459**	**174,253**	**124,385**	**124,385**
26100 - LIBRARY Total			**9,700,636**	**10,338,148**	**10,333,412**	**10,333,412**
26105 - COUNTY FIRE DEPT						
	TAXES					
		40100 - PROPERTY TAX-CURRENT SEC-GEN	2,955,139	3,128,876	3,099,890	3,099,890
		40110 - PROPERTY TAX-CURRENT UNSEC-GEN	59,903	56,979	56,489	56,489
		40130 - PROPERTY TAX-PRIOR UNSEC-GEN	5,281	6,224	7,562	7,562
		40150 - SUPP PROP TAX-CURRENT SEC	39,599	52,189	57,698	57,698
		40151 - SUPP PROP TAX-CURRENT UNSEC	5,824	2,897	900	900
		40160 - SUPP PROP TAX-PRIOR SEC	2,827	3,782	2,000	2,000
		40161 - SUPP PROP TAX-PRIOR UNSEC	1,739	2,452	400	400
		40197 - IN-LIEU TAXES OTHER	1,375	1,411	-	-
	TAXES Total		**3,071,687**	**3,254,811**	**3,224,939**	**3,224,939**
	FINES, FORFEITURES & ASSMNTS					
		44142 - PENALTIES FOR DELINQUENT TAXES	323	470	700	700
		44143 - REDMPTN PNLTIES FOR DELINQ TXS	506	702	800	800
	FINES, FORFEITURES & ASSMNTS Total		**829**	**1,171**	**1,500**	**1,500**
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	497,285	537,085	500,300	500,300
	REV FROM USE OF MONEY & PROP Total		**497,285**	**537,085**	**500,300**	**500,300**
	INTERGOVERNMENTAL REVENUES					
		40495 - STATE PROP 172 PUBLIC SAFETY	107,593	121,594	107,593	107,593
		40830 - ST-HOMEOWNERS' PROP TAX RELIEF	13,206	13,697	-	-
		40852 - ST-OTHR TAX RELIEF SUBVENTIONS	1,242	1,018	-	-
	INTERGOVERNMENTAL REVENUES Total		**122,041**	**136,309**	**107,593**	**107,593**
	CHARGES FOR SERVICES					
		41304 - INSPECTION CHARGES	52,463	66,593	83,789	83,789
		41310 - MAJOR PROJECTS AT COST SERVICE	-	230	-	-
		41576 - PERMIT PROCESSING FEES	39,578	58,404	65,000	65,000
		41618 - OTHER ENVIRONMENTAL SERVICES	142,849	142,849	152,848	152,848
		42022 - COST RECOVERY-OTHER	78,457	133,582	60,000	60,000
		42030 - FIRE PROTECTION SERVICES	2,847,691	3,097,063	3,189,857	3,189,857

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account

Governmental Funds

Fiscal Year 2026-27

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
26105 - C	**CHARGES FOR SERVICES Total**		**3,161,038**	**3,498,721**	**3,551,494**	**3,551,494**
	MISC. REVENUES					
		42334 - SALES-OTHER-TAXABLE	-	19,188	10,000	10,000
		42372 - CONTRIBUTIONS AND DONATIONS	-	150,000	-	-
		42375 - INSURANCE PROCEEDS	-	116,831	-	-
	MISC. REVENUES Total		**-**	**286,019**	**10,000**	**10,000**
	OTHER FINANCING SOURCES					
		42450 - SLS OF FIXED ASSETS-NONTAXABLE	95,195	-	-	-
	OTHER FINANCING SOURCES Total		**95,195**	**-**	**-**	**-**
26105 - COUNTY FIRE DEPT Total			**6,948,074**	**7,714,116**	**7,395,826**	**7,395,826**
26 - SPECIAL REVENUE -LESS THAN CTY Total			**16,648,710**	**18,052,263**	**17,729,238**	**17,729,238**
40 - CAPITAL PROJECTS FUNDS (ALL-YR						
40100 - CNTY CAPITAL PROJ-LAND & FAC (						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	59,939	74,843	-	-
		40440 - RENTS & CONCESSIONS	-	25,000	-	-
	REV FROM USE OF MONEY & PROP Total		**59,939**	**99,843**	**-**	**-**
	INTERGOVERNMENTAL REVENUES					
		40784 - ST-CORRECTIONS	-	5,052,920	-	6,546,095
		40894 - ST-OTHER	78,375	1,267,236	1,937,803	3,423,389
		41095 - FED-MISC GRANTS	-	20,000	-	-
		41150 - CONTR FR OTHER GOVT AGENCIES	-	-	-	3,100,000
		41158 - AID FRM OTH GV-DSTRCTS/JPA/PFA	-	175,246	-	-
		41165 - LFFA BOND ALLOCATION REVENUE	41,602	33,029	-	-
	INTERGOVERNMENTAL REVENUES Total		**119,977**	**6,548,431**	**1,937,803**	**13,069,484**
	CHARGES FOR SERVICES					
		42022 - COST RECOVERY-OTHER	-	904,296	-	-
	CHARGES FOR SERVICES Total		**-**	**904,296**	**-**	**-**
	MISC. REVENUES					
		42372 - CONTRIBUTIONS AND DONATIONS	76,872	484,902	8,996	38,996
		42375 - INSURANCE PROCEEDS	129,351	-	-	-
		42384 - OTHER REVENUE	23	-	-	-
	MISC. REVENUES Total		**206,246**	**484,902**	**8,996**	**38,996**
	OTHER FINANCING SOURCES					
		42459 - OP TFR IN - SPECIAL REV	-	-	-	100,000
		42462 - OPERATING TRANSFER IN	16,139,701	7,703,240	3,335,072	4,342,343
		42465 - OP/TRF IN-FR PFACERTS CNST FDS	2,105,844	-	14,774	14,774
		42468 - OP/TRF IN-FR CFA CERTS 2015B	100,577	586,722	18,117	747,008
		42469 - OP/TRF IN-FR CFA CERTS 2016	-	-	-	175,000
		42471 - OP/TRF IN-FR CFA 2020A	60,325	286,702	291,400	2,673,463
		42473 - INCPTN OF LSE PRCH AGRMT NCGA5	-	3,727,680	-	-
		42500 - BOND PROCEEDS	-	-	372,400	100,000
		42501 - ACCRUED INTEREST ON BONDS ISSU	-	-	311,200	-
		42506 - LOAN PROCEEDS	-	-	139,870	139,870
	OTHER FINANCING SOURCES Total		**18,406,448**	**12,304,344**	**4,482,833**	**8,292,458**
40100 - CNTY CAPITAL PROJ-LAND & FAC (Total			**18,792,610**	**20,341,816**	**6,429,632**	**21,400,938**
40200 - CAPITAL IMPROVEMENTS FACILITIE						
	INTERGOVERNMENTAL REVENUES					
		40984 - FED-DATA COLLECTION GRANT	-	54,243	-	-
	INTERGOVERNMENTAL REVENUES Total		**-**	**54,243**	**-**	**-**
	MISC. REVENUES					
		42367 - CONTRIBUTIONS FROM OTHER FUNDS	1,980,000	32,288	-	2,527,328

COUNTY OF SANTA CRUZ

Detail of Additional Financing Sources by Fund and Account

Governmental Funds

Fiscal Year 2026-27

Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
40200 - C	MISC. REVEN	42375 - INSURANCE PROCEEDS	283,587	260,000	-	-
	MISC. REVENUES Total		**2,263,587**	**292,288**	**-**	**2,527,328**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	2,945,397	6,255,808	750,000	3,467,476
		42465 - OP/TRF IN-FR PFACERTS CNST FDS	-	-	31,336	31,336
		42468 - OP/TRF IN-FR CFA CERTS 2015B	24,427	-	-	-
		42471 - OP/TRF IN-FR CFA 2020A	1,063,052	3,976,778	-	394,769
		42500 - BOND PROCEEDS	-	-	-	492,831
		42501 - ACCRUED INTEREST ON BONDS ISSU	-	-	827,855	827,855
		42506 - LOAN PROCEEDS	-	-	5,260,145	5,260,145
	OTHER FINANCING SOURCES Total		**4,032,876**	**10,232,586**	**6,869,336**	**10,474,412**
40200 - CAPITAL IMPROVEMENTS FACILITIE Total			**6,296,462**	**10,579,117**	**6,869,336**	**13,001,740**
40 - CAPITAL PROJECTS FUNDS (ALL-YR Total			**25,089,073**	**30,920,933**	**13,298,968**	**34,402,678**
42 - CAPITAL IMPROVEMENT FUND						
42100 - CAPITAL PROJECTS CONTINGENCY F						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	7	73	-	-
	REV FROM USE OF MONEY & PROP Total		**7**	**73**	**-**	**-**
	OTHER FINANCING SOURCES					
		42462 - OPERATING TRANSFER IN	-	25,998	-	-
	OTHER FINANCING SOURCES Total		**-**	**25,998**	**-**	**-**
42100 - CAPITAL PROJECTS CONTINGENCY F Total			**7**	**26,071**	**-**	**-**
42162 - SPECIAL STUDIES						
	OTHER GOVERNMENTAL UNIT REVENU					
		43000 - TRUST FUND RECEIPTS	-	-	-	(2,844)
	OTHER GOVERNMENTAL UNIT REVENU Total		**-**	**-**	**-**	**(2,844)**
42162 - SPECIAL STUDIES Total			**-**	**-**	**-**	**(2,844)**
42 - CAPITAL IMPROVEMENT FUND Total			**7**	**26,071**	**-**	**(2,844)**
49 - CAPITAL PROJECTS -PARKS/SPECIA						
49125 - APTOS PARK I-02 -SPECIAL						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	140	134	140	140
	REV FROM USE OF MONEY & PROP Total		**140**	**134**	**140**	**140**
49125 - APTOS PARK I-02 -SPECIAL Total			**140**	**134**	**140**	**140**
49130 - LIVE OAK PARK I-03-SPECIAL						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	2,655	2,542	2,644	2,644
	REV FROM USE OF MONEY & PROP Total		**2,655**	**2,542**	**2,644**	**2,644**
49130 - LIVE OAK PARK I-03-SPECIAL Total			**2,655**	**2,542**	**2,644**	**2,644**
49150 - SOQUEL PARK II-07 -SPECIAL						
	REV FROM USE OF MONEY & PROP					
		40430 - INTEREST	1,342	1,285	1,337	1,337
	REV FROM USE OF MONEY & PROP Total		**1,342**	**1,285**	**1,337**	**1,337**
49150 - SOQUEL PARK II-07 -SPECIAL Total			**1,342**	**1,285**	**1,337**	**1,337**
49 - CAPITAL PROJECTS -PARKS/SPECIA Total			**4,137**	**3,962**	**4,121**	**4,121**
TOTAL ALL FUNDS			**870,807,235**	**969,374,700**	**931,540,285**	**1,021,917,890**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 7

COUNTY OF SANTA CRUZ
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description	Actual 2024-25	2025-26 Actual [x] Estimated [ ]	Recommended 2026-27	Adopted 2026-27
SUMMARIZATION BY FUNCTION				
GENERAL GOVERNMENT	86,083,563	91,973,790	70,668,456	104,676,540
PUBLIC PROTECTION	231,508,927	245,281,345	250,306,245	255,042,123
PUBLIC WAYS AND FACILITIES	54,273,410	55,468,473	57,034,340	115,895,801
HEALTH AND SANITATION	272,464,581	282,702,838	319,386,086	323,826,442
PUBLIC ASSISTANCE	197,437,039	195,462,567	211,296,498	225,860,308
EDUCATION	7,984,729	8,552,772	9,606,760	9,614,560
RECREATION AND CULTURAL SERVIC	14,129,880	15,489,711	16,975,305	19,353,077
DEBT SERVICES	39,540,854	41,755,637	33,445,991	33,445,991
RESERVES			-2,014,621	-3,388,742
TOTAL FINANCING USES BY FUNCTION	**903,422,983**	**936,687,133**	**966,705,060**	**1,084,326,100**
APPROPRIATIONS FOR CONTINGENCIES				
GENERAL FUND			8,437,686	9,061,962
COUNTY FIRE DEPT			200,000	200,000
TOTAL APPROPRIATIONS FOR CONTINGENCIES	**0**	**0**	**8,637,686**	**9,261,962**
SUBTOTAL FINANCING USES	**903,422,983**	**936,687,133**	**975,342,746**	**1,093,588,062**
PROVISIONS FOR OBLIGATED FUND BALANCES				
GENERAL FUND				2,834,350
HOUSING				8,550
HOUSING CDBG				163
HOUSING-SUBDIV IN-LIEU				131,070
HOUSING-PALOMA DEL MAR				287
HOUSING-ST HOME GRANT FD				16,285
HOUSING-LMIH ASSET FUND HSC SE				332,795
HOUSING-OTHER				42,805
PROJECT HOMEKEY PROJECTS				259,432
PROJ HDAP TSI				161,145
FISH AND GAME				29,919
CAPITAL FINANCING AUTHORITY				552,408
PUBLIC FINANCING AUTHORITY				10,306
SANTA CRUZ COUNTY BONDS				6,487
LIBRARY				2,604,050
LIBRARY CAPITAL PROJECTS				944,346
COUNTY FIRE DEPT				1,338,721
TOTAL OBLIGATED FUND BALANCES	**0**	**0**	**0**	**9,273,119**
TOTAL FINANCING USES	**903,422,983**	**936,687,133**	**975,342,746**	**1,102,861,181**

COUNTY OF SANTA CRUZ

Summary of Financing Uses By Function and Fund
Governmental Funds
Fiscal Year 2026-27

Description	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
10 - GENERAL FUND	771,899,883	797,362,485	844,081,429	864,373,997
21001 - ROAD IMPROVEMENT FUNDS	1,209,684	118,491	711,418	886,959
21002 - TRANSPORTATION IMPROVEMEI	460,757	64,503	1,135,429	1,308,848
21025 - HOUSING	150,808	113,440	2,394,715	2,397,233
21026 - HOUSING CDBG	-	8,512	583,170	583,333
21027 - HOUSING-SUBDIV IN-LIEU	262,305	304,166	2,136,027	3,287,496
21028 - HOUSING-PALOMA DEL MAR	8,600	8,300	8,600	9,187
21029 - HOUSING-ST HOME GRANT FD	365,358	(15,000)	173,406	189,691
21030 - HOUSING-LMIH ASSET FUND HS(	620,240	698,926	2,522,716	3,527,132
21031 - HOUSING-OTHER	8,872	10,000	227,172	269,977
21032 - HOUSING-PLHA GRANT	1,196,696	297	-	811,717
21040 - PROJECT HOMEKEY PROJECTS	5,931,594	1,221,424	-	2,625,963
21041 - HARVEY WEST STUDIOS	125,191	-	228,240	228,240
21042 - PROJ HDAP TSI	-	-	-	4,261,145
21115 - PARK DED-UNINCORP COUNTY	79,165	194,488	3,189,828	3,506,154
21130 - PARK DED-LIVE OAK I-03	10,646	17,470	-	18,078
21195 - PARK DED-ALBA REC	-	-	26	620
21200 - PARK DED-BOULDER CREEK REC	-	-	16,282	60,541
21205 - PARK DED-LA SELVA REC	-	-	2,045	16,502
21215 - PARK DED-CERTS RESERVE	-	-	14,626	14,730
21216 - PARK DED-FUND INTEREST	65,928	66,136	146,300	231,547
21220 - TRANSPORTATION	926,045	152,905	225,209	442,893
21225 - FISH AND GAME	18,500	20,000	10,000	39,919
21300 - ART IN PUBLIC PLACES	201,643	92,674	261,900	488,260
21310 - STATE PARK BONDS	789,907	117,530	-	53,419
21400 - CAPITAL FINANCING AUTHORITY	20,899,222	22,883,722	11,208,823	11,761,231
21410 - PUBLIC FINANCING AUTHORITY	2,733,103	2,729,666	2,725,385	2,735,691
21420 - SANTA CRUZ COUNTY BONDS	7,638,784	7,632,297	7,638,435	7,644,922
21500 - MEAS Q WATER BEACH WILDLIF	-	7,448,747	7,451,637	7,451,637
21501 - MEAS Q WATER BEACH WILD GF	-	(2,716,608)	-	2,754,727
21503 - MEAS Q COUNTY	-	(1,271,631)	-	1,290,818
21504 - MEAS Q UNDEVELOPED, WORK I	-	-	-	1,641
25100 - ROAD FUND REGULAR	33,434,410	3,578,436	15,919,235	42,985,040
25125 - ROAD OPERATIONS	-	11,120,754	13,502,080	14,751,225
25200 - GENERAL STORM DAMAGE REPA	47,936	-	-	-
25202 - CZU COMPLEX LIGHTENING FIRE	(5,502,194)	179,520	125,650	226,371
25216 - STORM 2016	2,066	-	-	-
25217 - STORM 2017	3,639,506	6,432,168	901,852	6,978,037
25223 - 22-23 WINTER STORMS	12,300,372	23,972,991	8,259,340	21,320,526

COUNTY OF SANTA CRUZ

Summary of Financing Uses By Function and Fund
Governmental Funds
Fiscal Year 2026-27

Description	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
25550 - MEASURE D TRANSPORTATION I	3,807,423	5,812,236	4,030,000	10,383,099
25555 - PAVEMENT MANAGEMENT	-	1,391,090	7,762,000	12,110,964
25560 - ROAD FD-VEHICLE IMPACT FEES	3,947,404	2,645,380	4,462,127	4,501,839
26100 - LIBRARY	8,738,370	8,734,682	10,252,375	12,856,425
26101 - LIBRARY CAPITAL PROJECTS	(994,827)	(452,146)	(975,000)	(22,854)
26105 - COUNTY FIRE DEPT	4,791,729	6,264,208	9,111,507	13,217,083
40100 - CNTY CAPITAL PROJ-LAND & FAC	18,928,453	16,645,817	7,953,644	28,218,955
40200 - CAPITAL IMPROVEMENTS FACILI	4,652,966	13,099,002	6,838,000	11,947,061
40400 - MEASURE E CAPITAL PROJ (ALL-\	-	-	-	6,014
42100 - CAPITAL PROJECTS CONTINGENC	26,380	-	-	73
42217 - SOQUEL LINEAR PARK & PARKIN	1	-	-	-
49125 - APTOS PARK I-02 -SPECIAL	-	-	3,629	3,628
49130 - LIVE OAK PARK I-03-SPECIAL	-	-	68,736	68,708
49150 - SOQUEL PARK II-07 -SPECIAL	-	-	34,753	34,739
TOTAL FINANCING USES	**903,422,930**	**936,687,080**	**975,342,746**	**1,102,861,181**

COUNTY OF SANTA CRUZ

Detail of Financing Uses by Function, Actvity, and Budget Unit
Governmental Funds
Fiscal Year 2026-27

Function, Activity, and Budget Unit	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
GENERAL GOVERNMENT				
LEGISLATIVE & ADMINISTRATIVE				
131860 - CEO-OVERSIGHT OTHER	-	3,460,507	7,451,637	11,498,823
15 - BOARD OF SUPERVISORS	4,020,614	4,063,297	4,097,782	5,361,246
18 - COUNTY EXECUTIVE OFFICE	11,859,617	13,669,769	8,903,283	12,211,763
LEGISLATIVE & ADMINISTRATIVE Total	**15,880,231**	**21,193,574**	**20,452,702**	**29,071,832**
FINANCE				
09 - ASSESSOR	4,304,240	4,406,313	4,911,812	4,911,812
12 - AUDITOR CONTROLR-TREAS-TAX COL	7,310,731	8,176,029	7,547,835	7,637,583
131220 - REVENUE-GENERAL FUND	11,983,376	8,212,252	(349,223)	(1,324,936)
FINANCE Total	**23,598,346**	**20,794,595**	**12,110,424**	**11,224,459**
COUNSEL				
24 - COUNTY COUNSEL	3,907,421	4,237,729	4,599,752	4,599,752
COUNSEL Total	**3,907,421**	**4,237,729**	**4,599,752**	**4,599,752**
PERSONNEL				
51 - HUMAN RESOURCES	4,759,887	4,875,124	5,163,925	5,163,925
PERSONNEL Total	**4,759,887**	**4,875,124**	**5,163,925**	**5,163,925**
ELECTIONS				
21 - COUNTY CLERK	5,151,806	5,895,583	5,598,225	5,598,696
ELECTIONS Total	**5,151,806**	**5,895,583**	**5,598,225**	**5,598,696**
COMMUNICATIONS				
30 - EMERGENCY SERVICES	2,722,966	2,683,958	2,679,857	2,943,912
43 - TECHNICAL RADIO SERVICE	1,188,531	446,789	692,912	786,205
COMMUNICATIONS Total	**3,911,497**	**3,130,747**	**3,372,769**	**3,730,117**
PROP MGMT				
6020 - DPW REAL PROPERTY	-	609,414	-	-
PROP MGMT Total	**-**	**609,414**	**-**	**-**
PLANT ACQUISITION				
19 - APTOS PARK I-02 -SPECIAL	-	-	3,629	3,628
19 - CAPITAL IMPROVEMENTS FACILITIE	4,652,966	13,099,002	6,088,000	11,197,061
19 - CAPITAL PROJECTS CONTINGENCY F	26,380	-	-	73
19 - CNTY CAPITAL PROJ-LAND & FAC (	18,928,453	16,645,817	7,953,644	28,218,955
19 - GENERAL FUND	116,000	-	-	-
19 - LIVE OAK PARK I-03-SPECIAL	-	-	68,736	68,708
19 - MEASURE E CAPITAL PROJ (ALL-YR	-	-	-	6,014
19 - PARK DED-ALBA REC	-	-	26	620
19 - PARK DED-BOULDER CREEK REC	-	-	16,282	60,541
19 - PARK DED-CERTS RESERVE	-	-	14,626	14,730
19 - PARK DED-FUND INTEREST	65,928	66,136	146,300	231,547
19 - PARK DED-LA SELVA REC	-	-	2,045	16,502
19 - PARK DED-LIVE OAK I-03	10,646	17,470	-	18,078
19 - PARK DED-UNINCORP COUNTY	79,165	194,488	3,189,828	3,506,154
19 - SOQUEL LINEAR PARK & PARKING I	1	-	-	-
19 - SOQUEL PARK II-07 -SPECIAL	-	-	34,753	34,739

COUNTY OF SANTA CRUZ

Detail of Financing Uses by Function, Actvity, and Budget Unit
Governmental Funds
Fiscal Year 2026-27

Function, Activity, and Budget Unit	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
19 - STATE PARK BONDS	789,907	117,530	-	53,419
PLANT ACQUISITION Total	**24,669,446**	**30,140,444**	**17,517,869**	**43,430,769**
OTHER GENERAL				
18 - COUNTY EXECUTIVE OFFICE	-	192,800	-	4,200
19 - CAPITAL IMPROVEMENTS FACILITIE	-	-	750,000	750,000
33 - GENERAL SERVICES	-	-	33	33
51 - HUMAN RESOURCES	3,477,376	-	(66,417)	(66,417)
6020 - DPW SURVEYOR	75,890	130,020	369,558	369,558
6050 - DPW ENGINEERING DEVELOPMENT PL	119,459	108,984	120,000	120,000
OTHER GENERAL Total	**3,672,725**	**431,803**	**1,173,174**	**1,177,374**
JUDICIAL				
21 - COUNTY CLERK	532,194	664,767	679,616	679,616
JUDICIAL Total	**532,194**	**664,767**	**679,616**	**679,616**
Total GENERAL GOVERNMENT	**86,083,554**	**91,973,780**	**70,668,456**	**104,676,540**
PUBLIC PROTECTION				
JUDICIAL				
25 - CHILD SUPPORT SERVICES DEPT	5,448,827	5,243,301	6,066,078	6,078,228
27 - DISTRICT ATTORNEY/PUBLIC ADMIN	26,471,671	28,251,222	28,851,437	27,772,242
35 - GRAND JURY	49,570	49,656	51,422	51,422
45 - CO/GF-COURTS	1,966,464	2,026,807	2,058,163	2,058,163
59 - PUBLIC DEFENDER	18,554,814	19,761,713	20,810,738	22,452,250
JUDICIAL Total	**52,491,346**	**55,332,698**	**57,837,838**	**58,412,305**
POLICE PROTECTION				
66 - SHERIFF-CORONER	54,633,164	54,698,171	58,817,508	58,593,435
POLICE PROTECTION Total	**54,633,164**	**54,698,171**	**58,817,508**	**58,593,435**
DETENTION & CORRECTION				
57 - PROBATION	33,811,941	41,232,265	35,828,985	36,181,757
66 - SHERIFF-CORONER	56,517,693	58,657,637	59,012,698	59,034,627
DETENTION & CORRECTION Total	**90,329,634**	**99,889,902**	**94,841,683**	**95,216,384**
FIRE PROTECTION				
30 - EMERGENCY SERVICES	4,791,729	6,264,208	9,111,507	11,878,362
FIRE PROTECTION Total	**4,791,729**	**6,264,208**	**9,111,507**	**11,878,362**
PROTECT INSPECTION				
03 - AGRICULTURAL COMMISSIONER & WT	2,882,628	2,998,644	3,438,480	3,396,871
PROTECT INSPECTION Total	**2,882,628**	**2,998,644**	**3,438,480**	**3,396,871**
OTHER PROTECTION				
131820 - GF TO ANIMAL SHELTER	2,232,645	2,356,381	2,356,381	2,356,381
131830 - ASSOC OF MONTEREY BAY GOVERNME	31,978	31,788	32,173	31,930
131845 - LOCAL AGENCY FORMATION COMMISS	139,755	165,000	165,000	165,000
135420 - FISH AND GAME	18,500	20,000	10,000	10,000
23 - COUNTY RECORDER	2,076,105	2,131,047	1,815,070	1,816,782
30 - EMERGENCY SERVICES	916,736	699,513	1,183,940	1,753,994
54 - PLANNING	18,034,757	17,883,727	17,821,166	18,497,403

COUNTY OF SANTA CRUZ

Detail of Financing Uses by Function, Actvity, and Budget Unit
Governmental Funds
Fiscal Year 2026-27

Function, Activity, and Budget Unit	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
66 - SHERIFF-CORONER	2,086,784	1,975,744	2,036,695	2,036,695
OTHER PROTECTION Total	**25,537,261**	**25,263,200**	**25,420,425**	**26,668,185**
GENERAL RELIEF				
66 - SHERIFF-CORONER	843,133	834,508	1,080,013	1,076,581
GENERAL RELIEF Total	**843,133**	**834,508**	**1,080,013**	**1,076,581**
Total PUBLIC PROTECTION	**231,508,895**	**245,281,332**	**250,547,454**	**255,242,123**
PUBLIC WAYS AND FACILITIES				
PUBLIC WAYS				
6020 - 22-23 WINTER STORMS	12,300,372	23,972,991	8,259,340	21,320,526
6020 - CZU COMPLEX LIGHTENING FIRE	(5,502,194)	179,520	125,650	226,371
6020 - GENERAL STORM DAMAGE REPAIR	47,936	-	-	-
6020 - MEASURE D TRANSPORTATION IMPRV	3,807,423	5,812,236	4,030,000	10,383,099
6020 - PAVEMENT MANAGEMENT	-	1,391,090	7,762,000	12,110,964
6020 - ROAD FD-VEHICLE IMPACT FEES	3,947,404	2,645,380	4,462,127	4,501,839
6020 - ROAD FUND REGULAR	33,434,410	3,578,436	15,919,235	42,985,040
6020 - ROAD IMPROVEMENT FUNDS	1,209,684	118,491	711,418	886,959
6020 - ROAD OPERATIONS	-	11,120,754	13,502,080	14,751,225
6020 - STORM 2016	2,066	-	-	-
6020 - STORM 2017	3,639,506	6,432,168	901,852	6,978,037
6020 - TRANSPORTATION	926,045	152,905	225,209	442,893
6020 - TRANSPORTATION IMPROVEMENT FDS	460,757	64,503	1,135,429	1,308,848
PUBLIC WAYS Total	**54,273,411**	**55,468,474**	**57,034,340**	**115,895,801**
Total PUBLIC WAYS AND FACILITIES	**54,273,411**	**55,468,474**	**57,034,340**	**115,895,801**
HEALTH AND SANITATION				
PROTECT INSPECTION				
03 - AGRICULTURAL COMMISSIONER & WT	-	-	-	41,209
PROTECT INSPECTION Total	**-**	**-**	**-**	**41,209**
HEALTH				
03 - AGRICULTURAL COMMISSIONER & WT	1,521,773	1,942,713	2,069,280	2,069,280
131810 - AIR POLLUTION	70,098	76,882	76,883	82,097
36 - HEALTH SERVICES AGENCY	270,872,704	280,683,217	317,198,714	321,633,856
HEALTH Total	**272,464,575**	**282,702,812**	**319,344,877**	**323,785,233**
Total HEALTH AND SANITATION	**272,464,575**	**282,702,812**	**319,344,877**	**323,826,442**
PUBLIC ASSISTANCE				
OTHER ASSISTANCE				
133900 - HARVEY WEST STUDIOS	125,191	-	228,240	228,240
133900 - PRJ HOMEKEY 801 RIVER ST	-	-	-	70,000
133900 - PRJ HOMEKEY PARK HAVEN PLAZA	5,874,809	-	-	-
133900 - PRJ HOMEKEY VETS VILLAGE	56,785	14	-	199,987
133900 - PROJ HDAP TSI	-	13,143	-	2,100,000
133900 - PROJ HDAP TSI 22-23	-	(13,143)	-	2,000,000

COUNTY OF SANTA CRUZ

Detail of Financing Uses by Function, Actvity, and Budget Unit
Governmental Funds
Fiscal Year 2026-27

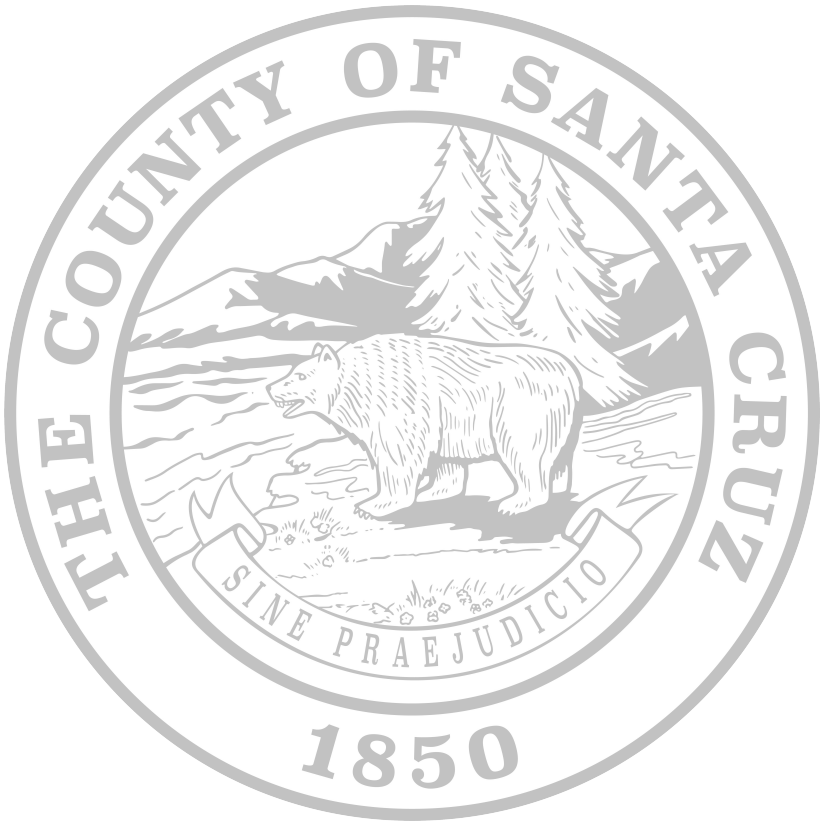
Function, Activity, and Budget Unit	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
133900 - PROJ HOMEKEY FREEDOM HOUSE	-	1,221,411	-	2,096,544
135430 - BEGIN GRANT 2011 (3% LOANS)	6,800	9,000	228,689	228,515
135430 - CAL HOME 08-4924 SCH	36,226	-	-	-
135430 - CAL HOME 11-8197 (3% LOANS EXC	77,081	76,550	-	-
135430 - CAL HOME RE-USE FUND	(153,105)	(83,406)	2,166,026	2,166,026
135430 - CALHOME HRP 2010 (3% LOANS)	22,762	37,293	-	-
135430 - FD 21030-249 FIRST TIME HOME B	2,413	3,066	-	(105)
135430 - FD 21030-250 FIRST TIME HOME B	78,183	-	-	-
135430 - FD 21030-255 1STTIME HOME BUYI	157,307	46,295	-	-
135430 - FD 21030-260 MH CHANGE OUT LOA	386,174	98,353	-	-
135430 - FD 21030-265 MH REHAB	37,857	10,685	-	-
135430 - FD 21030-271 136120-HOUSING PR	-	51,833	-	-
135430 - FD 21030-275 612200-2005B BOND	2,032	-	-	-
135430 - FD 21030-276 612200 2005B PRED	192,586	-	-	-
135430 - FD 21030-278 197400 HOUSING PR	41,980	50,750	-	-
135430 - FD 21030-279 197500 HOUSING PR	297,810	165,425	-	-
135430 - FD 21030-290 PROP TAX POSTPONE	18,861	-	-	-
135430 - HOUSING-CAL HOME 14-9867	37	3	-	-
135430 - HOUSING-LMIH ASSET FUND HSC SE	(594,963)	272,520	2,522,716	3,194,442
135430 - HOUSING-OTHER	8,872	10,000	227,172	227,172
135430 - HOUSING-PLHA GRANT 2020	1,196,696	297	-	811,717
136101 - CDBG-CP DEV GRANT-7&8TH ACTIVE	161,008	74,000	-	(5,858)
136101 - HOUSING CDBG	-	8,512	583,170	583,170
136101 - HOUSING-PALOMA DEL MAR	8,600	8,300	8,600	8,900
136101 - HOUSING-ST HOME GRANT FD	20,522	(15,000)	173,406	173,406
136101 - HOUSING-SUBDIV IN-LIEU	59,681	41,100	-	38,931
136101 - ST HOME GRT 2015-INDEX 136168	1	-	-	-
136101 - ST HOME GRT 2019-INDEX 136170	344,835	-	-	-
136156 - HOUSING-AFFORDABLE IMPACT FEES	202,624	263,066	2,136,027	3,117,495
18 - COUNTY EXECUTIVE OFFICE	(604,680)	1,275,230	-	-
39 - HUMAN SERVICES DEPT	389,888	541,030	-	-
OTHER ASSISTANCE Total	**8,454,872**	**4,166,326**	**8,274,046**	**17,238,582**
OTHER GENERAL				
18 - COUNTY EXECUTIVE OFFICE	-	-	-	201,364
OTHER GENERAL Total	**-**	**-**	**-**	**201,364**
ADMINISTRATION				
39 - HUMAN SERVICES DEPT	124,987,526	128,067,050	137,575,039	139,208,749
ADMINISTRATION Total	**124,987,526**	**128,067,050**	**137,575,039**	**139,208,749**
AID PROGRAMS				
39 - HUMAN SERVICES DEPT	43,084,974	43,551,887	46,421,512	46,340,129
AID PROGRAMS Total	**43,084,974**	**43,551,887**	**46,421,512**	**46,340,129**
GENERAL RELIEF				
39 - HUMAN SERVICES DEPT	19,491,407	18,545,361	18,267,731	22,106,493
GENERAL RELIEF Total	**19,491,407**	**18,545,361**	**18,267,731**	**22,106,493**

COUNTY OF SANTA CRUZ

Detail of Financing Uses by Function, Actvity, and Budget Unit
Governmental Funds
Fiscal Year 2026-27

Function, Activity, and Budget Unit	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
CARE OF COURT WARDS				
57 - PROBATION	799,954	433,469	-	-
CARE OF COURT WARDS Total	**799,954**	**433,469**	**-**	**-**
VETERANS SERVICES				
39 - HUMAN SERVICES DEPT	618,300	698,474	758,170	764,991
VETERANS SERVICES Total	**618,300**	**698,474**	**758,170**	**764,991**
Total PUBLIC ASSISTANCE	**197,437,032**	**195,462,567**	**211,296,498**	**225,860,308**
EDUCATION				
LIBRARY SERVICES				
131855 - COUNTY LIBRARY FUND	7,743,544	8,282,536	9,277,375	9,285,175
LIBRARY SERVICES Total	**7,743,544**	**8,282,536**	**9,277,375**	**9,285,175**
AGRICULTURE EDUCATION				
06 - AGRICULTURAL EXTENSION SERVICE	241,186	270,236	329,385	329,385
AGRICULTURE EDUCATION Total	**241,186**	**270,236**	**329,385**	**329,385**
Total EDUCATION	**7,984,729**	**8,552,772**	**9,606,760**	**9,614,560**
RECREATION AND CULTURAL SERVIC				
REC & CULTURE				
134935 - ART IN PUBLIC PLACES	201,643	92,674	261,900	488,260
134945 - CULTURAL SERVICES	448,690	448,290	435,518	413,567
49 - PARKS, OPEN SPACE & CULTURAL S	13,479,547	14,948,742	16,277,887	18,451,250
REC & CULTURE Total	**14,129,880**	**15,489,706**	**16,975,305**	**19,353,077**
Total RECREATION AND CULTURAL SERVIC	**14,129,880**	**15,489,706**	**16,975,305**	**19,353,077**
DEBT SERVICES				
RETIREMENT OF LT DEBT				
131215 - CERTS ISSUE	6,845,028	7,504,212	10,501,598	10,501,598
131216 - DEBT ISSUE - OTHER	2,100	2,100	1,750	1,750
131217 - TAX REVENUE ANTICIPATION NOTES	1,422,616	1,003,639	1,370,000	1,370,000
131250 - CAPITAL FINANCING AUTHORITY	28,538,006	30,516,020	18,847,258	18,847,258
131251 - PUBLIC FINANCING AUTHORITY	2,733,103	2,729,666	2,725,385	2,725,385
RETIREMENT OF LT DEBT Total	**39,540,853**	**41,755,637**	**33,445,991**	**33,445,991**
Total DEBT SERVICES	**39,540,853**	**41,755,637**	**33,445,991**	**33,445,991**
RESERVES				
CONTINGENCIES				
131275 - GF EXPENDITURE ALLOWANCE	-	-	(5,637,121)	(5,637,121)
131325 - APPROPRIATION RESERVE-GENERAL	-	-	12,060,186	11,310,341
CONTINGENCIES Total	**-**	**-**	**6,423,065**	**5,673,220**
Total RESERVES	**-**	**-**	**6,423,065**	**5,673,220**
GRAND TOTAL FINANCING USES BY FUNCTION	**903,422,930**	**936,687,080**	**975,342,746**	**1,093,588,062**

COUNTY BUDGET DETAIL
COUNTY DEPARTMENTAL



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COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 03/20/00 -- AGRICULTURAL COMMISSIONER & WT/AGRICULTURAL COMMISSIONER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECT INSPECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FINES, FORFEITURES & ASSMNTS					
AGR COMM PENALTY	40410	7,725	10,250	10,000	10,000
TOTAL FINES, FORFEITURES & ASSMNTS		**7,725**	**10,250**	**10,000**	**10,000**
INTERGOVERNMENTAL REVENUES					
ST-CDFA INDUSTRIAL HEMP AGMT	40721	4,019	1,975	7,000	7,000
ST-AGRI GAS TAX UNCLAIMED	40722	706,621	767,798	720,000	720,000
ST-EGG QLITY CONTROL WHOLESALE	40724	2,320	5,970	5,524	5,524
ST-CDFA BEE SAFE	40725			2,442	2,442
ST-MISC AGRIC AID	40726	5,847	799	6,415	6,415
ST-CDFA SUDDEN OAK DEATH (SOD)	40727	57,313	70,185	69,000	69,000
ST-NURSERY INSPECTION PROGRAM	40728	3,062	107	10,543	10,543
ST-PEST CONTROL HIGH RISK	40730	71,524	80,602	32,000	32,000
ST-PEST DETECTION	40731	148,528	149,801	145,000	145,000
ST-PESTICIDE ENFORCEMENT PROG	40732	332,908	413,632	325,000	325,000
ST-GLASSY WING SHARP SHOOTER	40733	48,357	58,610	48,357	48,357
ST-ASIAN CITRUS PSYLLID	40735	9,456	8,912	8,900	8,900
ST-OTHER	40894	1,938			
TOTAL INTERGOVERNMENTAL REVENUES		**1,391,893**	**1,558,391**	**1,380,181**	**1,380,181**
CHARGES FOR SERVICES					
INSPECTION CHARGES	41304	17,655	16,845	22,000	22,000
INSPECTION FEES	41306	150,959	156,615	115,000	115,000
REGISTRATION FEES	41406	10,653	10,272	9,100	9,100
TOTAL CHARGES FOR SERVICES		**179,267**	**183,732**	**146,100**	**146,100**
MISC. REVENUES					
NSF CHECKS	42380	-77	-403		
NSF CHECKS-RETURNED CHECK FEES	42381		40		
TOTAL MISC. REVENUES		**-77**	**-363**	**0**	**0**
TOTAL REVENUE		**1,578,808**	**1,752,010**	**1,536,281**	**1,536,281**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	1,326,986	1,454,596	1,600,467	1,600,467
OVERTIME PAY-PERMANENT	51005	1,655	172	1,000	1,000
REGULAR PAY-EXTRA HELP	51010		7,112		
DIFFERENTIAL PAY	51040	16,449	19,030	19,000	19,000
SALARY SAVINGS BUDGETED	51099			-51,816	-51,816
OASDI-SOCIAL SECURITY	52010	102,462	112,133	119,833	119,833
PERS	52015	402,843	419,755	442,945	442,945
EMPLOYEE INSURANCE & BENEFITS	53010	241,559	253,652	282,504	282,504
UNEMPLOYMENT INSURANCE	53015	29,564	26,044	22,587	22,587
WORKERS COMPENSATION INSURANCE	54010	25,171	24,246	24,904	24,904
TOTAL SALARIES AND EMPLOYEE BENEF		**2,146,689**	**2,316,740**	**2,461,424**	**2,461,424**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	1,275	3,339		
FOOD	61310	323	168	500	500
OTHER INSURANCE	61535			124,248	124,248

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 03/20/00 -- AGRICULTURAL COMMISSIONER & WT/AGRICULTURAL COMMISSIONER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECT INSPECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
MAINT-OFFICE EQUIPMNT-SERVICES	61725	276	111	250	250
MEMBERSHIPS	62020	3,926	4,041	5,000	5,000
DUPLICATING SERVICES	62210		1,954		
PC SOFTWARE PURCHASES	62219	7,413	6,982	1,456	1,456
POSTAGE	62221	3,737	4,355	6,000	6,000
SUPPLIES	62223	18,812	18,051	11,318	11,318
INVENTORIABLE ITEMS <$10,000	62226	3,828			
PC HARDWARE <$10,000	62229			5,600	5,600
ADMINISTRATIVE COSTS	62305	272	552	250	250
COMPUTER PROF SVCS	62316	2,000	2,301	5,000	5,000
PROF & SPECIAL SERV-OTHER	62381	45,411	80	5,000	5,000
LEGAL NOTICES	62420		41	100	100
EQUIPMENT LEASE & RENT	62500	1,509	1,584	2,500	2,500
SMALL TOOLS & INSTRUMENTS	62715	33		250	250
INV MTRLS USED-CRDR-CO WAREHSE	62841			745	745
SUBSCRIPTIONS BOOKS & ED MATER	62890	76	375	350	350
AIR FARE	62910	701	368		
AUTO RENTALS	62912	156			
EDUCATION & TRAINING(REPT)	62914	857	75	500	500
LODGING	62922	3,247	3,047	1,500	1,500
MEALS	62924	1,210	1,532	500	500
MILEAGE	62926	583	1,566	500	500
TRAVEL-OTHER(NON-REPT)	62928	72	159		
REGISTRATIONS (NON REPT)	62930	2,275	1,387	800	800
SERVICE CENTER REPLCMT INCRMNT	62936		50,000		
SANITATION SERVICES	63011	80	130	135	135
TOTAL SERVICES AND SUPPLIES		**98,072**	**102,198**	**172,502**	**172,502**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	26,610	32,167	12,416	12,416
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	48,304	29,170	36,893	36,893
ISD-DUPLICATING SERVICES	62214	1,751	2,510	3,000	3,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		4,379	17,548	17,548
ISD-CONSULT/MGT/PC SERVICES	62317	6,001	3,187		-621
GSD-CUSTODIAL SERVICES	62321	26,371	30,178	29,548	29,548
ISD-DATA PROCESSING SERVICES	62325	41,688	48,797	98,682	98,682
ISD-GIS SERVICES	62349		-221		221
GSD-REAL ESTATE SERVICES	62362		386		
GSD-PURCHASING SERVICES	62364	7,559	5,012	2,940	2,940
GSD-LEASE MANAGEMENT	62845			58,557	58,557
GSD-SERVICE CENTER CHARGES	62935	74,129	70,946	53,674	53,674
GSD-SERV CTR POOL VEH CHARGES	62938	75			
GSD-UTILITIES	63070	21,835	27,315	23,133	23,133
TOTAL SERVICES AND SUPPLIES-ISF		**254,323**	**253,826**	**336,391**	**335,991**
INTRAFUND TRANSFERS					

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 03/20/00 -- AGRICULTURAL COMMISSIONER & WT/AGRICULTURAL COMMISSIONER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECT INSPECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRA-FUND TRANSFERS-OUT G84	95002	17	35		
INTRA-FUND TRF IN-OTHER	95225	-123,760	-123,760	-161,441	-161,441
TOTAL INTRAFUND TRANSFERS		**-123,743**	**-123,725**	**-161,441**	**-161,441**
TOTAL EXPENDITURES/APPROPRIATIONS		**2,375,341**	**2,549,039**	**2,808,876**	**2,808,476**
NET COST		**796,533**	**797,029**	**1,272,595**	**1,272,195**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 03/30/00 -- AGRICULTURAL COMMISSIONER & WT/WEIGHTS & MEASURES
FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECT INSPECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
OTHER LICENSES & PERMITS	40330	2,934	2,974	4,000	4,000
TOTAL LICENSES, PERMITS AND FRANCHIS		**2,934**	**2,974**	**4,000**	**4,000**
FINES, FORFEITURES & ASSMNTS					
JUDGMENTS & DAMAGES	40418	20,440	33,281	10,000	10,000
TOTAL FINES, FORFEITURES & ASSMNTS		**20,440**	**33,281**	**10,000**	**10,000**
INTERGOVERNMENTAL REVENUES					
ST-MISC AGRIC AID	40726	4,682	4,755		4,620
TOTAL INTERGOVERNMENTAL REVENUES		**4,682**	**4,755**	**0**	**4,620**
CHARGES FOR SERVICES					
INSPECTION FEES	41306	3,007	1,487	1,500	1,500
REGISTRATION FEES	41406	238,840	268,992	210,000	210,000
CHILD CUSTODY REPORT FEE	41460	4,566			
TOTAL CHARGES FOR SERVICES		**246,413**	**270,479**	**211,500**	**211,500**
MISC. REVENUES					
NSF CHECKS	42380		480		
OTHER REVENUE	42384	3,495	1,746	600	600
TOTAL MISC. REVENUES		**3,495**	**2,226**	**600**	**600**
TOTAL REVENUE		**277,964**	**313,715**	**226,100**	**230,720**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	283,977	261,159	337,040	337,040
OVERTIME PAY-PERMANENT	51005		25		
DIFFERENTIAL PAY	51040	3,002	1,132		
SALARY SAVINGS BUDGETED	51099			-10,021	-10,021
OASDI-SOCIAL SECURITY	52010	21,952	20,067	25,784	25,784
PERS	52015	86,006	74,507	92,667	92,667
EMPLOYEE INSURANCE & BENEFITS	53010	49,535	29,908	45,548	45,548
WORKERS COMPENSATION INSURANCE	54010	224	230	217	217
TOTAL SALARIES AND EMPLOYEE BENEF		**444,696**	**387,028**	**491,235**	**491,235**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	255	834		
FOOD	61310			200	200
MAINT-OFFICE EQUIPMNT-SERVICES	61725			334	334
MEMBERSHIPS	62020			100	100
PC SOFTWARE PURCHASES	62219	181	271	273	273
POSTAGE	62221	997	539	3,000	3,000
SUBSCRIPTIONS/PERIODICALS	62222		34		
SUPPLIES	62223	6,415	3,710	1,895	1,895
PC HARDWARE <$10,000	62229			2,800	2,800
PROF & SPECIAL SERV-OTHER	62381	3,944	1,389	1,000	1,000
LEGAL NOTICES	62420			100	100
SMALL TOOLS & INSTRUMENTS	62715	990	1,114	800	800
SPECIAL MISC EXPENSE-SERVICES	62856	392	350	1,000	1,000
EDUCATION & TRAINING(REPT)	62914	473	225	500	500

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 03/30/00 -- AGRICULTURAL COMMISSIONER & WT/WEIGHTS & MEASURES
FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECT INSPECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
GAS, OIL, FUEL	62920	42			
MEALS	62924	151			
SANITATION SERVICES	63011	129	209	215	215
TOTAL SERVICES AND SUPPLIES		**13,969**	**8,675**	**12,217**	**12,217**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	5,356	5,527	2,499	2,499
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845			7,915	7,915
ISD-DUPLICATING SERVICES	62214	310	326	537	537
ISD-HCM SOFTWARE SUBSCRIPTION	62230		965	2,342	2,342
GSD-CUSTODIAL SERVICES	62321	662	642	2,895	2,895
ISD-DATA PROCESSING SERVICES	62325	6,948	7,516	13,159	13,159
GSD-PURCHASING SERVICES	62364			1,370	1,370
GSD-MANAGEMENT SERVICES	62365			25,136	25,136
GSD-LEASE MANAGEMENT	62845			18,716	18,716
GSD-SERVICE CENTER CHARGES	62935	13,135	16,770	4,936	4,936
GSD-SERV CTR POOL VEH CHARGES	62938	134		176	176
GSD-UTILITIES	63070	412	491	5,262	5,262
TOTAL SERVICES AND SUPPLIES-ISF		**26,957**	**32,237**	**84,943**	**84,943**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	21,668	21,668		
TOTAL INTRAFUND TRANSFERS		**21,668**	**21,668**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**507,290**	**449,608**	**588,395**	**588,395**
NET COST		**229,326**	**135,893**	**362,295**	**357,675**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 03/40/00 -- AGRICULTURAL COMMISSIONER & WT/GEN FD STAFFING FOR MOSQ ABATE
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
OTHER CHARGES CURRENT SERVICES	42047	527	1,225	4,620	
TOTAL CHARGES FOR SERVICES		**527**	**1,225**	**4,620**	**0**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	1,521,246	1,941,488	2,110,489	2,110,489
TOTAL OTHER FINANCING SOURCES		**1,521,246**	**1,941,488**	**2,110,489**	**2,110,489**
TOTAL REVENUE		**1,521,773**	**1,942,713**	**2,115,109**	**2,110,489**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	662,272	805,717	935,819	935,819
OVERTIME PAY-PERMANENT	51005	327	1,167	1,000	1,000
REGULAR PAY-EXTRA HELP	51010	13,130	10,635	10,000	10,000
DIFFERENTIAL PAY	51040	5,501	4,258	4,500	4,500
SALARY SAVINGS BUDGETED	51099			-29,733	-29,733
OASDI-SOCIAL SECURITY	52010	51,917	62,439	71,590	71,590
PERS	52015	194,916	237,033	257,425	257,425
EMPLOYEE INSURANCE & BENEFITS	53010	173,338	173,536	221,796	221,796
UNEMPLOYMENT INSURANCE	53015	4,775	2,148		
TOTAL SALARIES AND EMPLOYEE BENEF		**1,106,176**	**1,296,933**	**1,472,397**	**1,472,397**
SERVICES AND SUPPLIES					
AGRICULTURAL EXPENSE	61000	6,234	24,589	50,000	50,000
SURVEILLANCE AND LAB SUPPLIES	61001	32,893	70,730	30,000	30,000
CLOTHING & PERSONAL SUPPLIES	61110	7,610	6,671	6,500	6,500
OTHER INSURANCE	61535			40,875	40,875
MAINT-OFFICE EQUIPMNT-SERVICES	61725	1,875	726	3,000	3,000
MAINT-OTH EQUIP-SERVICES	61730	222		1,000	1,000
MEMBERSHIPS	62020	9,975	10,175	10,500	10,500
MISCELLANEOUS EXPENSE-SERVICES	62111	9	9		
PC SOFTWARE PURCHASES	62219	433	483	1,500	1,500
POSTAGE	62221	575	874	1,200	1,200
SUPPLIES	62223	3,629	2,905	5,800	5,800
INVENTORIABLE ITEMS <$10,000	62226	1,827			
PC HARDWARE <$10,000	62229			5,600	5,600
PROF & SPECIAL SERV-OTHER	62381	48,573	262,825	42,000	42,000
LEGAL NOTICES	62420	3,389	2,675	3,000	3,000
SMALL TOOLS & INSTRUMENTS	62715	811	2,072	40,000	40,000
ADVERTISING & PROMOTION SUPP	62801	2,306	3,470	4,000	4,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			334	334
SPECIAL MISC EXPENSE-SERVICES	62856		7,209	40,000	40,000
AIR FARE	62910		1,907	2,500	2,500
AUTO RENTALS	62912		133		
EDUCATION & TRAINING(REPT)	62914	3,292	1,834	3,000	3,000
LODGING	62922	2,763	6,934	5,000	5,000
MEALS	62924	1,521	1,889	2,000	2,000
MILEAGE	62926		227	500	500

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 03/40/00 -- AGRICULTURAL COMMISSIONER & WT/GEN FD STAFFING FOR MOSQ ABATE
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TRAVEL-OTHER(NON-REPT)	62928	35	212	100	100
REGISTRATIONS (NON REPT)	62930	910	1,650	2,800	2,800
SANITATION SERVICES	63011	660	1,070	1,100	1,100
TOTAL SERVICES AND SUPPLIES		**129,542**	**411,269**	**302,309**	**302,309**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	9,399	13,571	4,386	4,386
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	55,672	-2,511	31,659	31,659
ISD-DUPLICATING SERVICES	62214	80			
ISD-HCM SOFTWARE SUBSCRIPTION	62230		2,449	10,539	10,539
ISD-CONSULT/MGT/PC SERVICES	62317	10,709	3,112	28,000	28,000
GSD-CUSTODIAL SERVICES	62321	22,232	11,230	11,578	11,578
ISD-DATA PROCESSING SERVICES	62325	27,918	25,004	59,215	59,215
ISD-GIS SERVICES	62349		12,304		
GSD-PURCHASING SERVICES	62364			5,680	5,680
GSD-MANAGEMENT SERVICES	62365			136,305	136,305
GSD-LEASE MANAGEMENT	62845			16,679	16,679
GSD-SERVICE CENTER CHARGES	62935	38,468	50,019	10,694	10,694
GSD-UTILITIES	63070	19,488	17,240	21,048	21,048
TOTAL SERVICES AND SUPPLIES-ISF		**183,966**	**132,418**	**335,783**	**335,783**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	102,092	102,092		
TOTAL INTRAFUND TRANSFERS		**102,092**	**102,092**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,521,776**	**1,942,712**	**2,110,489**	**2,110,489**
NET COST		**3**	**-1**	**-4,620**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 06/00/00 -- AGRICULTURAL EXTENSION SERVICE
FUNCTION: EDUCATION
ACTIVITY: AGRICULTURE EDUCATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	71,870	78,175	85,294	85,294
OASDI-SOCIAL SECURITY	52010	5,408	5,838	6,525	6,525
PERS	52015	22,107	23,123	23,173	23,173
EMPLOYEE INSURANCE & BENEFITS	53010	17,318	17,464	18,337	18,337
WORKERS COMPENSATION INSURANCE	54010	902	904	922	922
TOTAL SALARIES AND EMPLOYEE BENEF		**117,605**	**125,504**	**134,251**	**134,251**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535			20,027	20,027
MAINT-OFFICE EQUIPMNT-SERVICES	61725			150	150
SUPPLIES	62223	711	695	700	700
PC HARDWARE <$10,000	62229	3,501	898	1,000	1,000
EQUIPMENT LEASE & RENT	62500			710	710
INV MTRLS USED-CRDR-CO WAREHSE	62841			285	285
SPECIAL MISC EXPENSE-SERVICES	62856	177	259	96	96
TOTAL SERVICES AND SUPPLIES		**4,389**	**1,852**	**22,968**	**22,968**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	1,080	1,256	504	504
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	37,108	41,823	39,230	39,230
ISD-HCM SOFTWARE SUBSCRIPTION	62230		297	1,600	1,600
GSD-CUSTODIAL SERVICES	62321	21,130	24,240	24,987	24,987
ISD-DATA PROCESSING SERVICES	62325	3,474	5,011	14,364	14,364
GSD-REAL ESTATE SERVICES	62362		314		
GSD-PURCHASING SERVICES	62364	325	63		
GSD-LEASE MANAGEMENT	62845			52,991	52,991
GSD-SERVICE CENTER CHARGES	62935	38,301	47,642	18,712	18,712
GSD-UTILITIES	63070	17,774	22,234	19,778	19,778
TOTAL SERVICES AND SUPPLIES-ISF		**119,192**	**142,880**	**172,166**	**172,166**
TOTAL EXPENDITURES/APPROPRIATIONS		**241,186**	**270,236**	**329,385**	**329,385**
NET COST		**241,186**	**270,236**	**329,385**	**329,385**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 09/00/00 -- ASSESSOR
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
PROPERTY TAX ADMIN FEE	41206	1,126,729	1,154,750	1,192,000	1,192,000
SUPP ROLL ASSESSMENT FEE	41208	714,043	885,699	830,000	830,000
OTHER CHARGES CURRENT SERVICES	42047	21,217	29,276	20,000	20,000
TOTAL CHARGES FOR SERVICES		**1,861,989**	**2,069,725**	**2,042,000**	**2,042,000**
MISC. REVENUES					
NSF CHECKS-RETURNED CHECK FEES	42381	40		40	40
TOTAL MISC. REVENUES		**40**	**0**	**40**	**40**
TOTAL REVENUE		**1,862,029**	**2,069,725**	**2,042,040**	**2,042,040**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	2,285,621	2,463,187	2,455,941	2,455,941
OVERTIME PAY-PERMANENT	51005	-1,409			
REGULAR PAY-EXTRA HELP	51010	14,136	30,478	57,000	57,000
DIFFERENTIAL PAY	51040	26,128	30,166	29,955	29,955
SALARY SAVINGS BUDGETED	51099			-80,154	-80,154
OASDI-SOCIAL SECURITY	52010	170,272	179,985	182,720	182,720
PERS	52015	702,920	694,867	680,920	680,920
EMPLOYEE INSURANCE & BENEFITS	53010	545,287	562,850	628,404	628,404
WORKERS COMPENSATION INSURANCE	54010	31,570	28,887	36,686	36,686
TOTAL SALARIES AND EMPLOYEE BENEF		**3,774,525**	**3,990,420**	**3,991,472**	**3,991,472**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535			70,452	70,452
MAINT-OFFICE EQUIPMNT-SERVICES	61725	285	276	1,000	1,000
MEMBERSHIPS	62020	2,529	2,070	2,600	2,600
PC SOFTWARE PURCHASES	62219	7,063	6,915	7,500	7,500
POSTAGE	62221	14,657	19,734	18,000	18,000
SUBSCRIPTIONS/PERIODICALS	62222	5,051	5,768	5,800	5,800
SUPPLIES	62223	25,249	21,443	28,000	28,000
INVENTORIABLE ITEMS <$10,000	62226	6,700	14,157	21,800	21,800
PC HARDWARE <$10,000	62229	12,017			
PROF & SPECIAL SERV-OTHER	62381	308,266	315,454	367,291	367,291
EQUIPMENT LEASE & RENT	62500	1,883	1,883		
INV MTRLS USED-CRDR-CO WAREHSE	62841			1,697	1,697
SPECIAL MISC EXPENSE-SERVICES	62856			5,000	5,000
AIR FARE	62910			1,000	1,000
EDUCATION & TRAINING(REPT)	62914	963	180	500	500
LODGING	62922	2,143	1,734	3,500	3,500
MEALS	62924	365	538	500	500
MILEAGE	62926	749	2,012	2,000	2,000
TRAVEL-OTHER(NON-REPT)	62928	198	258	500	500
REGISTRATIONS (NON REPT)	62930	1,600	685	3,000	3,000
TOTAL SERVICES AND SUPPLIES		**389,718**	**393,107**	**540,140**	**540,140**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	26,326	25,362	13,736	13,736

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 09/00/00 -- ASSESSOR
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	33,422	56,998	40,423	40,423
ISD-DUPLICATING SERVICES	62214	2,955	3,565	3,500	3,500
ISD-HCM SOFTWARE SUBSCRIPTION	62230		6,977	29,888	29,888
ISD-CONSULT/MGT/PC SERVICES	62317	41,739	80,273	56,898	56,898
GSD-CUSTODIAL SERVICES	62321	48,338	41,475	50,130	50,130
ISD-DATA PROCESSING SERVICES	62325	122,288	152,469	119,695	119,695
ISD-GIS SERVICES	62349	10,190	5,173	24,000	24,000
GSD-PURCHASING SERVICES	62364	1,266	667	1,769	1,769
GSD-SERV CTR POOL VEH CHARGES	62938	449	250	425	425
GSD-UTILITIES	63070	42,998	51,860	37,736	37,736
TOTAL SERVICES AND SUPPLIES-ISF		**329,971**	**425,069**	**378,200**	**378,200**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231			1,500	1,500
INTEREST ON ROU LEASES	74421			500	500
TOTAL OTHER CHARGES		**0**	**0**	**2,000**	**2,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRF-MANAGEMNT SERVS	95220		-196,866		
INTRA-FUND TRF IN-OTHER	95225	-189,973	-205,416		
TOTAL INTRAFUND TRANSFERS		**-189,973**	**-402,282**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**4,304,241**	**4,406,314**	**4,911,812**	**4,911,812**
NET COST		**2,442,212**	**2,336,589**	**2,869,772**	**2,869,772**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 12/00/00 -- AUDITOR CONTROLR-TREAS-TAX COL
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
OTHER LICENSES & PERMITS	40330	400	475	375	375
TOTAL LICENSES, PERMITS AND FRANCHIS		**400**	**475**	**375**	**375**
FINES, FORFEITURES & ASSMNTS					
COSTS FOR DELINQUENT TAXES	44140	293,910	347,227	215,000	215,000
TOTAL FINES, FORFEITURES & ASSMNTS		**293,910**	**347,227**	**215,000**	**215,000**
REV FROM USE OF MONEY & PROP					
INTEREST	40430		51		
TOTAL REV FROM USE OF MONEY & PROP		**0**	**51**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-MANDATED COST REIMBURSEMENT	40872	3,517	3,067		
TOTAL INTERGOVERNMENTAL REVENUES		**3,517**	**3,067**	**0**	**0**
CHARGES FOR SERVICES					
ASSESSMENT & TAX COLLECTN FEES	41205	781,970	869,135	860,000	860,000
PROPERTY TAX ADMIN FEE	41206	516,103	589,659	399,539	399,539
DBT SERV TX ASSESS & ADMN FEES	41207	12,438	23,038	17,500	17,500
SUPP ROLL ASSESSMENT FEE	41208	142,344	169,572	181,174	181,174
ACCOUNTING FEES	41220	370,434	409,772	308,706	308,706
AUDIT FEES	41222	37,300	21,505	20,000	20,000
CIVIL PROCESS FEES	41422	43,528	20,001	35,000	35,000
REDEMPTION FEES	41432	11,977	12,986	15,000	15,000
COST RECOVERY-OTHER	42022	147	260		
OTHER CHARGES CURRENT SERVICES	42047	19,492	21,702	22,000	22,000
TAX LIEN RELEASE FEES	42060	12,004	16,509	4,800	4,800
BANKING SERVICES	42100	202,668	328,038	322,926	322,926
COUNTY OVERHEAD CHARGES	42105	878,202	1,343,821	1,049,197	1,049,197
INVESTMENT SERVICES	42116	806,256	793,120	883,801	883,801
TOTAL CHARGES FOR SERVICES		**3,834,863**	**4,619,118**	**4,119,643**	**4,119,643**
MISC. REVENUES					
CASH OVERAGES	42362	486	585	485	485
CONTRIBUTIONS FROM OTHER FUNDS	42367		10,285		10,285
NSF CHECKS-RETURNED CHECK FEES	42381	25,900	27,804	12,500	12,500
OTHER REVENUE	42384	138,914	142,047	150,000	150,000
UNCLAIMED MONEY-ESCHEATED	42390	11,912	19,294	10,000	10,000
TOTAL MISC. REVENUES		**177,212**	**200,015**	**172,985**	**183,270**
TOTAL REVENUE		**4,309,902**	**5,169,953**	**4,508,003**	**4,518,288**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	4,414,432	4,603,773	5,179,189	5,179,189
OVERTIME PAY-PERMANENT	51005	17,687	16,255	6,000	6,000
REGULAR PAY-EXTRA HELP	51010	114,947	117,671	122,000	122,000
DIFFERENTIAL PAY	51040	38,759	42,814	24,965	24,965
SALARY SAVINGS BUDGETED	51099			-159,944	-159,944
OASDI-SOCIAL SECURITY	52010	336,939	353,123	377,307	377,307
PERS	52015	1,358,072	1,331,592	1,420,769	1,420,769

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 12/00/00 -- AUDITOR CONTROLR-TREAS-TAX COL
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EMPLOYEE INSURANCE & BENEFITS	53010	926,222	924,692	1,051,032	1,051,032
UNEMPLOYMENT INSURANCE	53015	732		784	784
WORKERS COMPENSATION INSURANCE	54010	71,893	68,100	59,588	59,588
OTHER BENEFITS MISC	55021	1,122	1,577	1,122	1,122
TOTAL SALARIES AND EMPLOYEE BENEF		**7,280,805**	**7,459,597**	**8,082,812**	**8,082,812**
SERVICES AND SUPPLIES					
FOOD	61310	969	224	500	500
OTHER INSURANCE	61535			83,368	83,368
MAINT-OFFICE EQUIPMNT-SERVICES	61725	98,924	106,223	111,700	111,700
EMPL CERTIFICATES & LICENSES	62010	2,132	1,415	2,535	2,535
MEMBERSHIPS	62020	5,132	6,711	6,961	6,961
MISCELLANEOUS EXPENSE-SERVICES	62111	2,287	733		
CASH SHORTAGES	62112	416	579	400	400
MISC EXP - ADJUSTMENT	62115	987	68,567		
BOOKS	62215	3,061		500	500
FORMS-FROM OUTSIDE VENDOR	62216	13,499	5,830	5,350	7,324
MISC NONINVENTORIABLE ITEMS	62217				1,733
PC SOFTWARE PURCHASES	62219	19,485	13,036		
POSTAGE	62221	97,378	108,433	102,500	102,500
SUBSCRIPTIONS/PERIODICALS	62222	189		298	298
SUPPLIES	62223	35,083	25,031	38,031	38,031
WARRANTS	62224			8,700	8,700
INVENTORIABLE ITEMS <$10,000	62226	62,433	58,271	23,500	23,500
SOFTWARE LICENSE SERVICES	62227	47,365	63,648	93,609	123,859
ACCOUNTING AND AUDITING FEES	62301	4,932			
BANKING SERVICES	62310	68,411	115,064	187,917	187,917
PROF & SPECIAL SERV-OTHER	62381	580,827	686,192	808,779	864,570
TAX LIEN RELEASE EXPENSE	62396	2,971		5,000	5,000
LEGAL NOTICES	62420	29,536	21,027	17,500	17,500
EQUIPMENT LEASE & RENT	62500	2,942	2,957	4,200	4,200
RENTS/LEASES-STRUC IMP & GRNDS	62610	20,440	20,440		
ADVERTISING & PROMOTION SUPP	62801	2,611	424	2,500	2,500
EDUCATION AND/OR TRAINING	62826	867	165		
INV MTRLS USED-CRDR-CO WAREHSE	62841			4,253	4,253
SPECIAL MISC EXPENSE-SERVICES	62856	6,341	3,113	3,878	3,878
SECURITY SERVICES	62880	6,467	3,203	6,272	6,272
AIR FARE	62910	1,644	3,250	3,300	3,300
LODGING	62922	11,577	11,173	12,750	12,750
MEALS	62924	2,844	2,380	4,140	4,140
MILEAGE	62926	2,360	2,600	3,676	3,676
TRAVEL-OTHER(NON-REPT)	62928	973	1,100	1,104	1,104
REGISTRATIONS (NON REPT)	62930	15,859	12,599	14,911	14,911
TRAVEL ADVANCES	62940		28		
TOTAL SERVICES AND SUPPLIES		**1,150,942**	**1,344,416**	**1,558,132**	**1,647,880**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 12/00/00 -- AUDITOR CONTROLR-TREAS-TAX COL
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	55,593	65,254	25,946	25,946
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	70,165	132,891	116,551	116,551
ISD-DUPLICATING SERVICES	62214	29,119	24,913	27,450	27,450
ISD-HCM SOFTWARE SUBSCRIPTION	62230		62,474	174,938	174,938
ISD-CONSULT/MGT/PC SERVICES	62317	732,580	1,061,216	187,000	187,000
GSD-CUSTODIAL SERVICES	62321	75,737	66,020	76,108	76,108
ISD-DATA PROCESSING SERVICES	62325	218,862	242,675	306,417	306,417
WAREHOUSE SERVICES	62363			87,767	87,767
GSD-PURCHASING SERVICES	62364	10,509	8,924	12,666	12,666
GSD-SERV CTR POOL VEH CHARGES	62938	332			
GSD-UTILITIES	63070	67,197	81,182	52,527	52,527
TOTAL SERVICES AND SUPPLIES-ISF		**1,260,094**	**1,745,549**	**1,067,370**	**1,067,370**
FIXED ASSETS					
EQUIPMENT	86204		56,587		
OFFICE FURNITURE	86222		43,119		
TOTAL FIXED ASSETS		**0**	**99,706**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-14,067	-18,034		
INTRA-FD TRF-ACCOUNTING	95188			-25,000	-25,000
INTRA-FD TRF IN-CO OVERHEAD	95190	-2,042,524	-2,158,548	-2,772,727	-2,772,727
INTRA-FUND TRF IN-OTHER	95225	-332,193	-314,614	-367,752	-367,752
INTRA-FUND TRF OUT-OTHER	95226	7,677	17,961	5,000	5,000
PROGRAM ALLOCATION SAL/BEN	95750	-1	-1		
TOTAL INTRAFUND TRANSFERS		**-2,381,108**	**-2,473,236**	**-3,160,479**	**-3,160,479**
TOTAL EXPENDITURES/APPROPRIATIONS		**7,310,733**	**8,176,032**	**7,547,835**	**7,637,583**
NET COST		**3,000,831**	**3,006,079**	**3,039,832**	**3,119,295**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 15/00/00 -- BOARD OF SUPERVISORS
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	2,358,077	2,204,088	2,327,317	2,327,317
REGULAR PAY-EXTRA HELP	51010	70,457	96,857	74,221	74,221
DIFFERENTIAL PAY	51040	4,053	4,000	8,310	8,310
SALARY SAVINGS BUDGETED	51099			-72,607	-72,607
OASDI-SOCIAL SECURITY	52010	183,508	173,664	183,128	183,128
PERS	52015	652,168	623,607	653,991	653,991
EMPLOYEE INSURANCE & BENEFITS	53010	299,074	354,851	383,383	383,383
UNEMPLOYMENT INSURANCE	53015	2,833	4,294	5,561	5,561
WORKERS COMPENSATION INSURANCE	54010	47,151	39,377	29,275	29,275
TOTAL SALARIES AND EMPLOYEE BENEF		**3,617,321**	**3,500,738**	**3,592,579**	**3,592,579**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535			38,569	38,569
MAINT-OFFICE EQUIPMNT-SERVICES	61725	994	957	1,271	1,271
MEMBERSHIPS	62020	400	190		
SERV & SUPP-OTHER SERVICES	62135	36,000	44,374		1,019,500
PAPER	62218			1,000	1,000
PC SOFTWARE PURCHASES	62219	29,975	34,483	35,000	56,630
POSTAGE	62221	1,531	951	3,500	3,500
SUBSCRIPTIONS/PERIODICALS	62222	2,931	1,945	3,000	3,000
SUPPLIES	62223	33,328	27,695	22,000	22,534
INVENTORIABLE ITEMS <$10,000	62226	421	1,687	5,000	5,000
SOFTWARE LICENSE SERVICES	62227	-21,000			
SAFETY SUPPLIES	62228		90		
PC HARDWARE <$10,000	62229		17,986	10,000	10,000
PROF & SPECIAL SERV-OTHER	62381	1,075	-26,665		1,800
EQUIPMENT LEASE & RENT	62500		4,821	5,500	5,500
ADVERTISING & PROMOTION SUPP	62801			400	400
INV MTRLS USED-CRDR-CO WAREHSE	62841			1,000	1,000
AIR FARE	62910	2,065	257	6,000	6,000
EDUCATION & TRAINING(REPT)	62914	2,220	1,635	3,750	3,750
LODGING	62922	14,750	10,554	11,000	11,000
MEALS	62924	2,927	1,732	4,500	4,500
MILEAGE	62926	2,927	1,926	4,500	4,500
TRAVEL-OTHER(NON-REPT)	62928	2,549	1,413	2,500	2,500
REGISTRATIONS (NON REPT)	62930	8,015	6,999	10,000	10,000
SERVICE CENTER REPLCMT INCRMNT	62936		550		
TOTAL SERVICES AND SUPPLIES		**121,108**	**133,580**	**168,490**	**1,211,954**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	29,773	27,717	15,535	15,535
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	28,813	101,949	103,797	103,797
ISD-DUPLICATING SERVICES	62214	1,460	673	1,500	1,500
ISD-HCM SOFTWARE SUBSCRIPTION	62230		7,087	26,560	26,560
ISD-CONSULT/MGT/PC SERVICES	62317	9,114	5,938	5,173	5,173

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 15/00/00 -- BOARD OF SUPERVISORS
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
GSD-CUSTODIAL SERVICES	62321	39,327	33,744	40,785	40,785
ISD-DATA PROCESSING SERVICES	62325	52,110	63,828	100,543	100,543
ISD-GIS SERVICES	62349	1,132	724		
GSD-PURCHASING SERVICES	62364	1,719	2,303	2,734	2,734
GSD-MANAGEMENT SERVICES	62365	11,721		9,384	9,384
GSD-SERV CTR POOL VEH CHARGES	62938	1,715	2,825		
GSD-UTILITIES	63070	34,983	42,193	30,702	30,702
TOTAL SERVICES AND SUPPLIES-ISF		**211,867**	**288,981**	**336,713**	**336,713**
OTHER CHARGES					
PRINCIPAL ON SBITA	74234	20,302			
INTEREST ON SBITA	74424	698			
CONTRIB TO OTHER AGENCIES-OTH	75231	49,320	115,000		
TOTAL OTHER CHARGES		**70,320**	**115,000**	**0**	**0**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000		25,000		
TOTAL OTHER FINANCING USES		**0**	**25,000**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002				220,000
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**0**	**220,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**4,020,616**	**4,063,299**	**4,097,782**	**5,361,246**
NET COST		**4,020,616**	**4,063,299**	**4,097,782**	**5,361,246**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/10/00 -- COUNTY EXECUTIVE OFFICE/COUNTY EXECUTIVE OFFICE
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
SCCRDA SERVICES	41350	878	2,685	2,000	2,000
MANAGEMENT SERVICES	42042	5,962	5,775	6,000	6,000
OTHER CHARGES CURRENT SERVICES	42047			185,000	185,000
COUNTY OVERHEAD CHARGES	42105	766,217	923,067	802,321	802,321
TOTAL CHARGES FOR SERVICES		**773,057**	**931,527**	**995,321**	**995,321**
MISC. REVENUES					
OTHER REVENUE	42384	199,597	121,257	130,000	177,207
TOTAL MISC. REVENUES		**199,597**	**121,257**	**130,000**	**177,207**
TOTAL REVENUE		**972,654**	**1,052,784**	**1,125,321**	**1,172,528**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	3,100,191	3,226,405	3,564,814	3,564,814
OVERTIME PAY-PERMANENT	51005	887			
REGULAR PAY-EXTRA HELP	51010	35,202	45,143	30,000	30,000
DIFFERENTIAL PAY	51040	16,173	9,942	8,672	8,672
SALARY SAVINGS BUDGETED	51099			-102,688	-102,688
OASDI-SOCIAL SECURITY	52010	191,422	195,495	204,027	204,027
PERS	52015	903,201	851,453	860,988	860,988
EMPLOYEE INSURANCE & BENEFITS	53010	409,885	417,240	465,883	465,883
UNEMPLOYMENT INSURANCE	53015	1,724	4,916	7,706	7,706
WORKERS COMPENSATION INSURANCE	54010	27,279	25,312	26,730	26,730
OTHER BENEFITS MISC	55021	21,117	46,621	38,688	38,688
TOTAL SALARIES AND EMPLOYEE BENEF		**4,707,081**	**4,822,527**	**5,104,820**	**5,104,820**
SERVICES AND SUPPLIES					
FOOD	61310	7,985	18,313	22,000	22,000
OTHER INSURANCE	61535			130,537	130,537
MAINT-OFFICE EQUIPMNT-SERVICES	61725	2,557	3,401	2,804	2,804
MEMBERSHIPS	62020	75,572	82,667	80,115	80,115
MISCELLANEOUS EXPENSE-SERVICES	62111	10,074	5,111	5,000	5,000
PC SOFTWARE PURCHASES	62219	12,639	12,059	16,500	16,500
POSTAGE	62221	116	55	300	300
SUBSCRIPTIONS/PERIODICALS	62222			250	250
SUPPLIES	62223	14,617	15,892	15,000	15,000
INVENTORIABLE ITEMS <$10,000	62226	2,295		5,000	5,000
SOFTWARE LICENSE SERVICES	62227	12,220	36,717	66,000	66,000
PC HARDWARE <$10,000	62229	12,391	16,938	12,500	12,500
STIPENDS-PROFESSIONAL	62332	23,250	6,300	49,000	49,000
PROF & SPECIAL SERV-OTHER	62381	714,279	761,120	1,452,476	1,645,218
LEGAL NOTICES	62420			500	500
EQUIPMENT LEASE & RENT	62500	5,218	6,021	6,329	6,329
RENTS/LEASES-STRUC IMP & GRNDS	62610	4,129	4,325		
ADVERTISING & PROMOTION SUPP	62801		3,778	1,000	1,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			2,410	2,410
SPECIAL MISC EXPENSE-SUPPLIES	62857		11		

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/10/00 -- COUNTY EXECUTIVE OFFICE/COUNTY EXECUTIVE OFFICE
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,055	4,966	3,000	3,000
AIR FARE	62910	2,968	1,488	5,000	5,000
AUTO RENTALS	62912			500	500
EDUCATION & TRAINING(REPT)	62914	3,225	1,146	10,000	10,000
GAS, OIL, FUEL	62920			200	200
LODGING	62922	9,905	7,161	8,000	8,000
MEALS	62924	1,570	1,160	3,000	3,000
MILEAGE	62926	1,436	1,487	1,000	1,000
TRAVEL-OTHER(NON-REPT)	62928	1,001	722	500	500
REGISTRATIONS (NON REPT)	62930	16,256	16,196	15,000	15,000
TOTAL SERVICES AND SUPPLIES		**934,758**	**1,007,034**	**1,913,921**	**2,106,663**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	28,480	30,440	13,288	13,288
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	35,038	111,816	126,541	126,541
ISD-DUPLICATING SERVICES	62214	1,130	240	2,000	2,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		6,383	29,018	29,018
ISD-CONSULT/MGT/PC SERVICES	62317	199,582	259,873	73,000	73,000
GSD-CUSTODIAL SERVICES	62321	43,154	36,991	60,787	60,787
ISD-DATA PROCESSING SERVICES	62325	60,216	72,653	134,058	134,058
ISD-GIS SERVICES	62349	1,151	3,931	500	500
GSD-REAL ESTATE SERVICES	62362	43,167	31,234	92,859	92,859
WAREHOUSE SERVICES	62363			6,358	6,358
GSD-PURCHASING SERVICES	62364	13,040	11,512	13,669	13,669
GSD-MANAGEMENT SERVICES	62365	18,885		8,812	8,812
GSD-SERVICE CENTER CHARGES	62935			1,278	1,278
GSD-SERV CTR POOL VEH CHARGES	62938	175	1,225	1,525	1,525
GSD-UTILITIES	63070	41,130	49,607	41,781	41,781
TOTAL SERVICES AND SUPPLIES-ISF		**485,148**	**615,905**	**605,474**	**605,474**
OTHER CHARGES					
PRINCIPAL ON SBITA	74234	138,167	200,754		
INTEREST ON SBITA	74424		40,246		
TOTAL OTHER CHARGES		**138,167**	**241,000**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002	61,000	184,263	30,000	30,000
INTRA-FD TRF IN-CO OVERHEAD	95190	-2,121,897	-1,580,210	-2,340,282	-2,340,282
INTRA-FUND TRF IN-OTHER	95225	15,000		-185,000	-185,000
TOTAL INTRAFUND TRANSFERS		**-2,045,897**	**-1,395,947**	**-2,495,282**	**-2,495,282**
TOTAL EXPENDITURES/APPROPRIATIONS		**4,219,257**	**5,290,519**	**5,128,933**	**5,321,675**
NET COST		**3,246,603**	**4,237,735**	**4,003,612**	**4,149,147**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/10/00 -- COUNTY EXECUTIVE OFFICE/COUNTY EXECUTIVE OFFICE
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
CONTR FR OTHER GOVT AGENCIES	41150		123,800		14,200
TOTAL INTERGOVERNMENTAL REVENUES		**0**	**123,800**	**0**	**14,200**
TOTAL REVENUE		**0**	**123,800**	**0**	**14,200**
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381		192,800		4,200
TOTAL SERVICES AND SUPPLIES		**0**	**192,800**	**0**	**4,200**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**192,800**	**0**	**4,200**
NET COST		**0**	**69,000**	**0**	**-10,000**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/20/00 -- COUNTY EXECUTIVE OFFICE/CLERK OF THE BOARD
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
CANNABIS LICENSING	40307		50		
ENVIRONMENTAL FILING LICENSE	40312	24,636	17,700	15,000	15,000
TOTAL LICENSES, PERMITS AND FRANCHIS		**24,636**	**17,750**	**15,000**	**15,000**
CHARGES FOR SERVICES					
PROPERTY TAX ADMIN FEE	41206	10,814	11,422		
COPY CHARGES	42020	33	21	50	50
EMIS - GEO FAX SERVICES	42027	750			
OTHER CHARGES CURRENT SERVICES	42047	15,400	12,035	12,000	12,000
TOTAL CHARGES FOR SERVICES		**26,997**	**23,478**	**12,050**	**12,050**
MISC. REVENUES					
NSF CHECKS	42380	-38	-50		
OTHER REVENUE	42384			2,000	2,000
TOTAL MISC. REVENUES		**-38**	**-50**	**2,000**	**2,000**
OTHER GOVERNMENTAL UNIT REVENU					
NEGATIVE DECLARATION	42728		50		
TOTAL OTHER GOVERNMENTAL UNIT REVENU		**0**	**50**	**0**	**0**
TOTAL REVENUE		**51,595**	**41,228**	**29,050**	**29,050**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	445,679	507,115	543,065	543,065
DIFFERENTIAL PAY	51040	2,045	2,552	2,808	2,808
SALARY SAVINGS BUDGETED	51099			-16,676	-16,676
OASDI-SOCIAL SECURITY	52010	32,414	36,848	41,768	41,768
PERS	52015	135,075	145,203	150,365	150,365
EMPLOYEE INSURANCE & BENEFITS	53010	100,487	88,456	95,818	95,818
UNEMPLOYMENT INSURANCE	53015	2,792	3,683	8,160	8,160
TOTAL SALARIES AND EMPLOYEE BENEF		**718,492**	**783,857**	**825,308**	**825,308**
SERVICES AND SUPPLIES					
MAINT-OFFICE EQUIPMNT-SERVICES	61725	1,549	1,505	2,000	2,000
MEMBERSHIPS	62020	690	690	755	755
PC SOFTWARE PURCHASES	62219	3,509	6,867	5,000	5,000
POSTAGE	62221	941	938	1,000	1,000
SUPPLIES	62223	1,819	1,873	4,000	4,000
INVENTORIABLE ITEMS <$10,000	62226	8,700		5,000	5,000
SOFTWARE LICENSE SERVICES	62227	2,089			
PC HARDWARE <$10,000	62229	3,769	903	5,000	5,000
DIRECTORS' FEES	62327	4,600	4,400	6,000	6,000
PROF & SPECIAL SERV-OTHER	62381	67,953	73,162	172,597	213,876
LEGAL NOTICES	62420	10,694	6,345	8,000	8,000
EQUIPMENT LEASE & RENT	62500	3,661	6,127	8,047	8,047
RENTS/LEASES-STRUC IMP & GRNDS	62610	13,986	13,972		
EDUCATION AND/OR TRAINING	62826		16		
ELECTION OFFICERS	62828		66		
INV MTRLS USED-CRDR-CO WAREHSE	62841			4,793	4,793

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/20/00 -- COUNTY EXECUTIVE OFFICE/CLERK OF THE BOARD
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SPECIAL MISC EXPENSE-SERVICES	62856		-50		
SUBSCRIPTIONS BOOKS & ED MATER	62890		2,094	250	250
AIR FARE	62910	86		500	500
EDUCATION & TRAINING(REPT)	62914	1,995		3,000	3,000
GAS, OIL, FUEL	62920		74		
LODGING	62922	980		1,500	1,500
MEALS	62924	217	20	500	500
MILEAGE	62926	250	175	250	250
TRAVEL-OTHER(NON-REPT)	62928	48	83	150	150
REGISTRATIONS (NON REPT)	62930	875	2,175	1,500	1,500
TOTAL SERVICES AND SUPPLIES		**128,411**	**121,435**	**229,842**	**271,121**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	8,609	10,886	4,017	4,017
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	4,120	4,985		
ISD-DUPLICATING SERVICES	62214	80	213	300	300
ISD-HCM SOFTWARE SUBSCRIPTION	62230		1,633	8,862	8,862
ISD-CONSULT/MGT/PC SERVICES	62317	58,769	23,233	80,000	80,000
GSD-CUSTODIAL SERVICES	62321	4,746	4,072		
ISD-DATA PROCESSING SERVICES	62325	22,002	24,827	52,666	52,666
WAREHOUSE SERVICES	62363			71,267	71,267
GSD-UTILITIES	63070	4,222	5,092		
TOTAL SERVICES AND SUPPLIES-ISF		**102,548**	**74,941**	**217,112**	**217,112**
OTHER CHARGES					
INTEREST ON ROU LEASES	74421		182		
TOTAL OTHER CHARGES		**0**	**182**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	1,058	700		
TOTAL INTRAFUND TRANSFERS		**1,058**	**700**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**950,509**	**981,115**	**1,272,262**	**1,313,541**
NET COST		**898,914**	**939,887**	**1,243,212**	**1,284,491**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/30/00 -- COUNTY EXECUTIVE OFFICE/ECONOMIC DEVELOPMENT
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000		1,751		
OASDI-SOCIAL SECURITY	52010		134		
PERS	52015		515		
TOTAL SALARIES AND EMPLOYEE BENEF		**0**	**2,400**	**0**	**0**
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381		236		
TOTAL SERVICES AND SUPPLIES		**0**	**236**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**2,636**	**0**	**0**
NET COST		**0**	**2,636**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/40/00 -- COUNTY EXECUTIVE OFFICE/CANNABIS LICENSING
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
CANNABIS LICENSING	40307	239,318	225,563	237,900	237,900
TOTAL LICENSES, PERMITS AND FRANCHIS		**239,318**	**225,563**	**237,900**	**237,900**
FINES, FORFEITURES & ASSMNTS					
CIVIL PENALTIES	40426	200	104,740	3,000	3,000
TOTAL FINES, FORFEITURES & ASSMNTS		**200**	**104,740**	**3,000**	**3,000**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	163	156		
TOTAL REV FROM USE OF MONEY & PROP		**163**	**156**	**0**	**0**
TOTAL REVENUE		**239,681**	**330,459**	**240,900**	**240,900**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	237,925	181,887	242,739	242,739
REGULAR PAY-EXTRA HELP	51010		1,718		
DIFFERENTIAL PAY	51040	12,874	7,293	3,640	3,640
OASDI-SOCIAL SECURITY	52010	18,320	14,076	-4,415	18,726
PERS	52015	71,427	52,678	89,910	66,769
EMPLOYEE INSURANCE & BENEFITS	53010	43,069	40,151	59,591	59,591
OTHER BENEFITS MISC	55021	41	20	123	123
TOTAL SALARIES AND EMPLOYEE BENEF		**383,656**	**297,823**	**391,588**	**391,588**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	346	395	400	400
MEMBERSHIPS	62020	100		500	500
MISCELLANEOUS EXPENSE-SERVICES	62111			800	800
BOOKS	62215			100	100
PC SOFTWARE PURCHASES	62219	50,071	50,078	55,000	55,000
POSTAGE	62221	225	111	200	200
SUPPLIES	62223	36	139	500	500
INVENTORIABLE ITEMS <$10,000	62226			500	500
PC HARDWARE <$10,000	62229		2,755	2,380	2,380
PROF & SPECIAL SERV-OTHER	62381	2,300	425	1,500	1,500
AIR FARE	62910			800	800
EDUCATION & TRAINING(REPT)	62914	248		2,340	2,340
GAS, OIL, FUEL	62920	296	76		
LODGING	62922	1,400	1,390	1,500	1,500
MEALS	62924	337	232	400	400
MILEAGE	62926			300	300
TRAVEL-OTHER(NON-REPT)	62928			200	200
REGISTRATIONS (NON REPT)	62930	525	70	1,700	1,700
SERVICE CENTER REPLCMT INCRMNT	62936			2,352	2,352
TOTAL SERVICES AND SUPPLIES		**55,884**	**55,671**	**71,472**	**71,472**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	3,402	3,232	1,588	1,588
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	1,494	2,663		
ISD-DUPLICATING SERVICES	62214	80		100	100

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/40/00 -- COUNTY EXECUTIVE OFFICE/CANNABIS LICENSING
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
ISD-HCM SOFTWARE SUBSCRIPTION	62230		668	1,951	1,951
ISD-CONSULT/MGT/PC SERVICES	62317		2,048		
GSD-CUSTODIAL SERVICES	62321	2,536	2,176		
ISD-DATA PROCESSING SERVICES	62325	5,790	3,702	3,000	3,000
ISD-GIS SERVICES	62349	1,604	2,607	1,000	1,000
GSD-SERVICE CENTER CHARGES	62935	4,215	6,659		
GSD-SERV CTR POOL VEH CHARGES	62938	50	200	1,875	1,875
GSD-UTILITIES	63070	2,255	2,720		
TOTAL SERVICES AND SUPPLIES-ISF		**21,426**	**26,675**	**9,514**	**9,514**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	18,220	29,158	213,037	213,037
TOTAL INTRAFUND TRANSFERS		**18,220**	**29,158**	**213,037**	**213,037**
TOTAL EXPENDITURES/APPROPRIATIONS		**479,186**	**409,327**	**685,611**	**685,611**
NET COST		**239,505**	**78,868**	**444,711**	**444,711**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/60/00 -- COUNTY EXECUTIVE OFFICE/RESPONSE RECOVERY & RESILIENCY
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-EMERGENCY SERVICES	40756				17,459
ST-NATURAL DISASTER ASSISTANCE	40810	100,000	201,488		151,500
ST-WATER RESOURCES CNTL BD	40893	678,954	109,271		
FED-EMERGENCY RELIEF	41060	745,496	4,721,470		2,124,455
CONTR FR OTHER GOVT AGENCIES	41150	62,241	174,341		300,000
TOTAL INTERGOVERNMENTAL REVENUES		**1,586,691**	**5,206,570**	**0**	**2,593,414**
CHARGES FOR SERVICES					
ADMINISTRATIVE SERVICES	42010		75,283	192,615	192,615
OTHER CHARGES CURRENT SERVICES	42047	57,501	85,000		
TOTAL CHARGES FOR SERVICES		**57,501**	**160,283**	**192,615**	**192,615**
MISC. REVENUES					
CONTRIBUTIONS AND DONATIONS	42372	1,711,712	-4		481,918
TOTAL MISC. REVENUES		**1,711,712**	**-4**	**0**	**481,918**
TOTAL REVENUE		**3,355,904**	**5,366,849**	**192,615**	**3,267,947**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	666,042	721,990	897,313	908,919
OVERTIME PAY-PERMANENT	51005	52			
REGULAR PAY-EXTRA HELP	51010	23,166	1,568	30,000	30,000
DIFFERENTIAL PAY	51040	2,833	288	3,000	3,000
SALARY SAVINGS BUDGETED	51099			-27,668	-27,668
OASDI-SOCIAL SECURITY	52010	52,940	54,287	66,507	67,395
PERS	52015	202,947	207,810	248,337	251,677
EMPLOYEE INSURANCE & BENEFITS	53010	122,771	126,778	171,267	172,892
TOTAL SALARIES AND EMPLOYEE BENEF		**1,070,751**	**1,112,721**	**1,388,756**	**1,406,215**
SERVICES AND SUPPLIES					
TELEPHONE-NON TELECOM 1099	61221	1,430	807	3,360	3,360
MAINT-OFFICE EQUIPMNT-SERVICES	61725			400	400
MEMBERSHIPS	62020	33,500		6,500	6,500
GRANT REIMBURSEMENT	62114	581,381	187,709		-124,551
PC SOFTWARE PURCHASES	62219	5,930	3,764	2,500	2,500
POSTAGE	62221			100	100
SUPPLIES	62223	1,060	4,053	21,524	31,564
INVENTORIABLE ITEMS <$10,000	62226	4,000	-3,778	4,000	4,000
SOFTWARE LICENSE SERVICES	62227	100	66		
PC HARDWARE <$10,000	62229	1,293	3,778	2,900	2,900
PROF & SPECIAL SERV-OTHER	62381	3,356,557	6,655,753	275,000	3,575,751
RENTS/LEASES-STRUC IMP & GRNDS	62610			300	300
EDUCATION AND/OR TRAINING	62826	100			
MANAGEMENT CHARGES	62855		50		
SPECIAL MISC EXPENSE-SERVICES	62856	415,474	110,865	3,000	64,698
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,173	1,373	1,200	1,200
AIR FARE	62910	697		1,500	1,500
EDUCATION & TRAINING(REPT)	62914	582	350	5,000	5,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/60/00 -- COUNTY EXECUTIVE OFFICE/RESPONSE RECOVERY & RESILIENCY
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LODGING	62922		252	2,000	2,000
MEALS	62924			500	500
MILEAGE	62926			300	300
TRAVEL-OTHER(NON-REPT)	62928		490	1,720	1,720
REGISTRATIONS (NON REPT)	62930	1,500		2,000	2,000
TOTAL SERVICES AND SUPPLIES		**4,404,777**	**6,965,532**	**333,804**	**3,581,742**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	14,250	30,191	6,649	6,649
ISD-DUPLICATING SERVICES	62214	3,245	1,696	2,750	2,750
ISD-HCM SOFTWARE SUBSCRIPTION	62230		1,781	14,305	14,305
ISD-CONSULT/MGT/PC SERVICES	62317	22,569	23,659	20,000	20,000
ISD-DATA PROCESSING SERVICES	62325	7,248	300	47,878	47,878
ISD-GIS SERVICES	62349	42,344	16,014	2,000	2,000
GSD-SERV CTR POOL VEH CHARGES	62938	519	50	335	335
TOTAL SERVICES AND SUPPLIES-ISF		**90,175**	**73,691**	**93,917**	**93,917**
FIXED ASSETS					
LAND PURCHASE	86001	40,201	104,652		
TOTAL FIXED ASSETS		**40,201**	**104,652**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-586,538	-1,476,594		-201,364
INTRA-FUND TRANSFERS-OUT G84	95002	1,191,299	201,591		
INTRA-FUND TRF OUT-OTHER	95226		4,574		10,426
TOTAL INTRAFUND TRANSFERS		**604,761**	**-1,270,429**	**0**	**-190,938**
TOTAL EXPENDITURES/APPROPRIATIONS		**6,210,665**	**6,986,167**	**1,816,477**	**4,890,936**
NET COST		**2,854,761**	**1,619,318**	**1,623,862**	**1,622,989**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 18/60/00 -- COUNTY EXECUTIVE OFFICE/RESPONSE RECOVERY & RESILIENCY
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-1,191,219	-201,364		
INTRA-FUND TRANSFERS-OUT G84	95002	586,538	1,476,594		201,364
TOTAL INTRAFUND TRANSFERS		**-604,681**	**1,275,230**	**0**	**201,364**
TOTAL EXPENDITURES/APPROPRIATIONS		**-604,681**	**1,275,230**	**0**	**201,364**
NET COST		**-604,681**	**1,275,230**	**0**	**201,364**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 21/40/00 -- COUNTY CLERK/ELECTIONS
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: ELECTIONS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-OTHER	40894	132,528	1,277,554		
TOTAL INTERGOVERNMENTAL REVENUES		**132,528**	**1,277,554**	**0**	**0**
CHARGES FOR SERVICES					
CANDIDATE FILING FEE	41240	51,799	102,271	70,000	70,000
DISTRICT ELECTION CHARGES	41242	762,975	355,137	700,000	700,000
POSTAGE REIMBURSEMENT	41244	5,637	1,500	10,000	10,000
OTHER CHARGES CURRENT SERVICES	42047	9,219	13,683	10,000	10,000
TOTAL CHARGES FOR SERVICES		**829,630**	**472,591**	**790,000**	**790,000**
MISC. REVENUES					
CASH OVERAGES	42362	1			
TOTAL MISC. REVENUES		**1**	**0**	**0**	**0**
TOTAL REVENUE		**962,159**	**1,750,145**	**790,000**	**790,000**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	1,078,551	1,085,189	1,163,235	1,163,235
OVERTIME PAY-PERMANENT	51005	150,760	188,675	76,703	76,703
REGULAR PAY-EXTRA HELP	51010	485,543	495,900	449,225	449,225
DIFFERENTIAL PAY	51040	58,798	59,172	40,265	40,265
SALARY SAVINGS BUDGETED	51099			-36,387	-36,387
OASDI-SOCIAL SECURITY	52010	137,567	137,845	116,919	116,919
PERS	52015	333,838	322,042	322,903	322,903
EMPLOYEE INSURANCE & BENEFITS	53010	249,699	208,041	246,245	246,245
UNEMPLOYMENT INSURANCE	53015	43,549	38,922	59,000	59,000
WORKERS COMPENSATION INSURANCE	54010	12,625	12,656	12,903	12,903
TOTAL SALARIES AND EMPLOYEE BENEF		**2,550,930**	**2,548,442**	**2,451,011**	**2,451,011**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535			68,692	68,692
MAINT-OFFICE EQUIPMNT-SERVICES	61725	49,215	45,304	60,000	60,000
MEMBERSHIPS	62020	949	1,042	1,375	1,375
PC SOFTWARE PURCHASES	62219	803	803	2,500	2,500
POSTAGE	62221	176,287	365,467	255,082	255,082
SUBSCRIPTIONS/PERIODICALS	62222	504		750	750
SUPPLIES	62223	135,273	64,700	286,000	286,079
INVENTORIABLE ITEMS <$10,000	62226	116,371	3,432	5,000	5,000
SOFTWARE LICENSE SERVICES	62227	11,995	12,156	18,694	18,694
PC HARDWARE <$10,000	62229			11,980	11,980
PROF & SPECIAL SERV-OTHER	62381	1,073,392	1,577,119	1,355,000	1,355,392
LEGAL NOTICES	62420	747		500	500
EQUIPMENT LEASE & RENT	62500	138,944	214,880	158,000	158,000
RENTS/LEASES-STRUC IMP & GRNDS	62610	18,131	30,880	192,434	192,434
ELECTION EXPENSE-OTHER	62827	14,841	5,603	30,000	30,000
ELECTION OFFICERS	62828	121,442	185,390	190,658	190,658
INV MTRLS USED-CRDR-CO WAREHSE	62841			3,748	3,748
AIR FARE	62910	439		1,000	1,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 21/40/00 -- COUNTY CLERK/ELECTIONS
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: ELECTIONS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EDUCATION & TRAINING(REPT)	62914	13,185	3,434	15,000	15,000
LODGING	62922	5,350	3,626	7,000	7,000
MEALS	62924	2,374	1,185	2,000	2,000
MILEAGE	62926	5,389	3,129	6,000	6,000
TRAVEL-OTHER(NON-REPT)	62928	785	639		
SERVICE CENTER DEPREC CHG	62937			11,992	11,992
TOTAL SERVICES AND SUPPLIES		**1,886,416**	**2,518,789**	**2,683,405**	**2,683,876**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	115,704	123,827	53,985	53,985
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	60,295	61,657	55,179	55,179
ISD-DUPLICATING SERVICES	62214	4,124	7,869	8,000	8,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		8,758	26,487	26,487
ISD-CONSULT/MGT/PC SERVICES	62317	14,371	11,909	5,000	5,000
GSD-CUSTODIAL SERVICES	62321	32,976	28,582	34,344	34,344
ISD-DATA PROCESSING SERVICES	62325	132,312	210,564	71,817	71,817
ISD-GIS SERVICES	62349	20,002	22,738		
GSD-REAL ESTATE SERVICES	62362		15		
GSD-PURCHASING SERVICES	62364	9,336	3,561	4,985	4,985
GSD-SERV CTR POOL VEH CHARGES	62938	13,112	7,675	15,000	15,000
GSD-UTILITIES	63070	43,736	50,297	50,000	50,000
TOTAL SERVICES AND SUPPLIES-ISF		**445,968**	**537,452**	**324,797**	**324,797**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231	178,911	191,935	37,169	37,169
PRINCIPAL ON SBITA	74234	86,933	90,816	93,817	93,817
INTEREST ON ROU LEASES	74421	6,273	4,651	1,423	1,423
INTEREST ON SBITA	74424	6,373	3,497	6,603	6,603
TOTAL OTHER CHARGES		**278,490**	**290,899**	**139,012**	**139,012**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-10,000			
TOTAL INTRAFUND TRANSFERS		**-10,000**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**5,151,804**	**5,895,582**	**5,598,225**	**5,598,696**
NET COST		**4,189,645**	**4,145,437**	**4,808,225**	**4,808,696**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 21/40/10 -- COUNTY CLERK/ELECTIONS/CLERK SPECIAL SERVICES
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
OTHER LICENSES & PERMITS	40330	121	87	200	200
MARRIAGE LIC PUBLIC	41564	76,734	74,472	110,000	110,000
MARRIAGE LIC CONFIDENTIAL	41565	6,897	4,959	8,500	8,500
TOTAL LICENSES, PERMITS AND FRANCHIS		**83,752**	**79,518**	**118,700**	**118,700**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	281	209		
TOTAL REV FROM USE OF MONEY & PROP		**281**	**209**	**0**	**0**
CHARGES FOR SERVICES					
POSTAGE REIMBURSEMENT	41244	7,561	6,153	10,000	10,000
VITALS STATISTICS	41557	616	586		
PASSPORT FEES	41561	146,097	105,595	140,000	140,000
FICTITIOUS BUS NAME STMTS	41562	86,594	91,182	95,000	95,000
FICTITIOUS B/N COPIES	41563	356	510	550	550
NOTARY BOND FEES	41566	6,042	6,688	8,000	8,000
OTHER CERTIFIED COPIES-CLERK	41567	3,238	3,435	4,000	4,000
MARRIAGE CEREMONY FEE	41568	77,160	64,800	90,000	90,000
CLERK FEES	42019	19,438	16,837	25,000	25,000
DPTY MARRIAGE COMM DAY FC401AB	42071	10,500	8,750	13,000	13,000
TOTAL CHARGES FOR SERVICES		**357,602**	**304,536**	**385,550**	**385,550**
MISC. REVENUES					
CASH OVERAGES	42362	534	71		
NSF CHECKS	42380	-381	-251		
NSF CHECKS-RETURNED CHECK FEES	42381	360	320		
OTHER REVENUE	42384	48	32		
TOTAL MISC. REVENUES		**561**	**172**	**0**	**0**
TOTAL REVENUE		**442,196**	**384,435**	**504,250**	**504,250**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	254,673	326,933	346,239	346,239
OVERTIME PAY-PERMANENT	51005	6,039	7,582	6,140	6,140
REGULAR PAY-EXTRA HELP	51010	27,374	21,620	26,064	26,064
DIFFERENTIAL PAY	51040	12,077	17,225	18,481	18,481
SALARY SAVINGS BUDGETED	51099			-11,757	-11,757
OASDI-SOCIAL SECURITY	52010	22,648	28,060	30,344	30,344
PERS	52015	79,859	99,732	95,612	95,612
EMPLOYEE INSURANCE & BENEFITS	53010	79,252	112,553	119,499	119,499
TOTAL SALARIES AND EMPLOYEE BENEF		**481,922**	**613,705**	**630,622**	**630,622**
SERVICES AND SUPPLIES					
MAINT-OFFICE EQUIPMNT-SERVICES	61725	795	612	850	850
MEMBERSHIPS	62020	250	250	500	500
CASH SHORTAGES	62112	432	157		
PC SOFTWARE PURCHASES	62219			856	856
POSTAGE	62221	17,496	14,752	16,000	16,000
SUPPLIES	62223	2,066	1,090	4,000	4,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 21/40/10 -- COUNTY CLERK/ELECTIONS/CLERK SPECIAL SERVICES
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SOFTWARE LICENSE SERVICES	62227			780	780
PROF & SPECIAL SERV-OTHER	62381	7,370	8,359	14,000	14,000
EQUIPMENT LEASE & RENT	62500	1,845		800	800
ELECTION EXPENSE-OTHER	62827		68		
EDUCATION & TRAINING(REPT)	62914			975	975
LODGING	62922	1,134		1,250	1,250
MEALS	62924	293		325	325
MILEAGE	62926	711		625	625
TRAVEL-OTHER(NON-REPT)	62928	80		125	125
TOTAL SERVICES AND SUPPLIES		**32,472**	**25,288**	**41,086**	**41,086**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	3,799	4,621	1,982	1,982
ISD-HCM SOFTWARE SUBSCRIPTION	62230		965		
ISD-CONSULT/MGT/PC SERVICES	62317	11,360	19,728	5,000	5,000
ISD-GIS SERVICES	62349	2,642			
TOTAL SERVICES AND SUPPLIES-ISF		**17,801**	**25,314**	**6,982**	**6,982**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231		441	882	882
INTEREST ON ROU LEASES	74421		22	44	44
TOTAL OTHER CHARGES		**0**	**463**	**926**	**926**
TOTAL EXPENDITURES/APPROPRIATIONS		**532,195**	**664,770**	**679,616**	**679,616**
NET COST		**89,999**	**280,335**	**175,366**	**175,366**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 23/00/00 -- COUNTY RECORDER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	51,048	40,736		
TOTAL REV FROM USE OF MONEY & PROP		**51,048**	**40,736**	**0**	**0**
CHARGES FOR SERVICES					
VITALS STATISTICS	41557	35,549	40,430	35,000	35,000
VITALS RECORD COPIES	41558	159,816	153,113	160,000	160,000
RECORDERS INDEX-MF/CDS	41559	16,200	16,530	20,000	20,000
RECORDING FEES	41560	599,203	741,299	736,000	736,000
MICROGRAPHICS FEES	42018	25,610	27,601	44,500	44,500
RECORDERS IMPROVEMENT FEE	42052	121,533	140,379	165,225	165,225
ELECTRONIC RECDG DEL GC27397.D	42059	25,610	27,559	23,000	23,000
TOTAL CHARGES FOR SERVICES		**983,521**	**1,146,911**	**1,183,725**	**1,183,725**
MISC. REVENUES					
CASH OVERAGES	42362		1		
NSF CHECKS	42380	-85	-392	100	100
NSF CHECKS-RETURNED CHECK FEES	42381	280	120	200	200
OTHER REVENUE	42384	622	657	500	500
TOTAL MISC. REVENUES		**817**	**386**	**800**	**800**
TOTAL REVENUE		**1,035,386**	**1,188,033**	**1,184,525**	**1,184,525**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	554,827	588,856	765,589	765,589
OVERTIME PAY-PERMANENT	51005		2,056		
DIFFERENTIAL PAY	51040	22,394	24,731	26,639	26,639
SALARY SAVINGS BUDGETED	51099			-25,114	-25,114
OASDI-SOCIAL SECURITY	52010	42,723	45,145	55,377	55,377
PERS	52015	174,736	179,063	213,165	213,165
EMPLOYEE INSURANCE & BENEFITS	53010	184,504	197,269	221,553	221,553
TOTAL SALARIES AND EMPLOYEE BENEF		**979,184**	**1,037,120**	**1,257,209**	**1,257,209**
SERVICES AND SUPPLIES					
MAINT-OFFICE EQUIPMNT-SERVICES	61725	171	205	1,000	1,000
MEMBERSHIPS	62020	985	700	1,400	1,400
MISCELLANEOUS EXPENSE-SERVICES	62111	3,096	3	2,500	2,500
PC SOFTWARE PURCHASES	62219	2,584	2,560	2,500	2,500
POSTAGE	62221	6,931	8,529	14,000	14,000
SUBSCRIPTIONS/PERIODICALS	62222	6,770	1,444	7,500	7,500
SUPPLIES	62223	17,132	13,620	20,000	20,000
INVENTORIABLE ITEMS <$10,000	62226		326	26,600	26,600
PC HARDWARE <$10,000	62229	10,646			
PROF & SPECIAL SERV-OTHER	62381	474,013	289,094	232,725	234,437
EQUIPMENT LEASE & RENT	62500			1,000	1,000
RENTS/LEASES-STRUC IMP & GRNDS	62610	6,678	5,170	3,000	3,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			3,207	3,207
SPECIAL MISC EXPENSE-SERVICES	62856	21,704	7,576	15,000	15,000
AIR FARE	62910	1,269		1,200	1,200

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 23/00/00 -- COUNTY RECORDER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EDUCATION & TRAINING(REPT)	62914	248		800	800
LODGING	62922	2,916	1,017	3,500	3,500
MEALS	62924	610	302	600	600
MILEAGE	62926	876	1,171	900	900
TRAVEL-OTHER(NON-REPT)	62928	199	47	600	600
REGISTRATIONS (NON REPT)	62930	3,989	2,745	3,000	3,000
TOTAL SERVICES AND SUPPLIES		**560,817**	**334,509**	**341,032**	**342,744**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	15,038	17,605	7,846	7,846
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	25,595	53,184	36,310	36,310
ISD-DUPLICATING SERVICES	62214	538	2,282	5,800	5,800
ISD-HCM SOFTWARE SUBSCRIPTION	62230		2,078	9,591	9,591
ISD-CONSULT/MGT/PC SERVICES	62317	17,785	11,059	14,462	14,462
GSD-CUSTODIAL SERVICES	62321	32,839	28,465	34,202	34,202
ISD-DATA PROCESSING SERVICES	62325	116,526	121,946	43,090	43,090
GSD-REAL ESTATE SERVICES	62362		15		
WAREHOUSE SERVICES	62363			667	667
GSD-PURCHASING SERVICES	62364	4,087	1,266	2,895	2,895
GSD-UTILITIES	63070	29,164	35,212	27,625	27,625
TOTAL SERVICES AND SUPPLIES-ISF		**241,572**	**273,112**	**182,488**	**182,488**
OTHER CHARGES					
COUNTY OVERHEAD A87/CP	75315	14,029	53,032		
TOTAL OTHER CHARGES		**14,029**	**53,032**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-433,480	-1,038,338		
INTRA-FUND TRANSFERS-OUT G84	95002	433,480	1,038,338		
INTRA-FD TRF OUT-CO OVERHEAD	95191	101,274	52,380	34,341	34,341
INTRA-FUND TRF IN-OTHER	95225	-10,743	-29,939		
INTRA-FUND TRF OUT-OTHER	95226	189,973	410,833		
TOTAL INTRAFUND TRANSFERS		**280,504**	**433,274**	**34,341**	**34,341**
TOTAL EXPENDITURES/APPROPRIATIONS		**2,076,106**	**2,131,047**	**1,815,070**	**1,816,782**
NET COST		**1,040,720**	**943,014**	**630,545**	**632,257**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 24/00/00 -- COUNTY COUNSEL
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: COUNSEL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FINES, FORFEITURES & ASSMNTS					
PENALTIES FOR DELINQUENT TAXES	44142		712		
REDMPTN PNLTIES FOR DELINQ TXS	44143		4,376		
TOTAL FINES, FORFEITURES & ASSMNTS		**0**	**5,088**	**0**	**0**
CHARGES FOR SERVICES					
PROPERTY TAX ADMIN FEE	41206	17,920	25,778	16,500	16,500
ALTERNTVE DISPUTE RESOLUT FEES	41250	1,544	-1,544		
LEGAL FEES-AT COST PLANNING	41255			2,000	2,000
LEGAL FEES	41256	105,410	72,602	100,000	100,000
LEGAL FEES-PROBATE ESTATES	41257	46,463	26,299	50,000	50,000
LEGAL FEES-PUBLIC WORKS	41259	196,000	196,000	196,000	196,000
SCCRDA SERVICES	41350	4,956	4,388	1,625	1,625
MOBILE HOME OCCUPANCY FEE	42046	26,331	16,713	21,000	21,000
RISK MANAGEMENT SERVICES	42066	1,242,181	1,095,381	1,440,000	1,440,000
COUNTY OVERHEAD CHARGES	42105	184,301	499,146	268,955	268,955
TOTAL CHARGES FOR SERVICES		**1,825,106**	**1,934,763**	**2,096,080**	**2,096,080**
TOTAL REVENUE		**1,825,106**	**1,939,851**	**2,096,080**	**2,096,080**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	4,033,191	3,934,654	4,522,410	4,522,410
OVERTIME PAY-PERMANENT	51005	1			
REGULAR PAY-EXTRA HELP	51010	23,828	5,312		
DIFFERENTIAL PAY	51040	66,109	51,273	78,156	78,156
SALARY SAVINGS BUDGETED	51099			-126,455	-126,455
OASDI-SOCIAL SECURITY	52010	266,312	256,540	257,801	257,801
PERS	52015	1,146,075	1,071,693	979,997	979,997
EMPLOYEE INSURANCE & BENEFITS	53010	416,284	405,917	484,390	484,390
WORKERS COMPENSATION INSURANCE	54010	18,718	21,030	22,624	22,624
OTHER BENEFITS MISC	55021	38,189	42,045	95,684	95,684
TOTAL SALARIES AND EMPLOYEE BENEF		**6,008,707**	**5,788,464**	**6,314,607**	**6,314,607**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535			54,384	54,384
MAINT-OFFICE EQUIPMNT-SERVICES	61725	1,917	1,737	2,500	2,500
MEMBERSHIPS	62020	17,305	16,659	17,500	17,500
PC SOFTWARE PURCHASES	62219	33,948	24,471	20,000	20,000
POSTAGE	62221	3,038	3,923	3,000	3,000
SUPPLIES	62223	10,754	5,598	11,000	11,000
INVENTORIABLE ITEMS <$10,000	62226	912		2,000	2,000
PC HARDWARE <$10,000	62229	29,749	7,930	8,340	8,340
PROF & SPECIAL SERV-OTHER	62381	42,971	27,509	15,000	15,000
EQUIPMENT LEASE & RENT	62500	2,935	2,935	2,935	2,935
ADVERTISING & PROMOTION SUPP	62801		235		
INV MTRLS USED-CRDR-CO WAREHSE	62841			1,752	1,752
SUBSCRIPTIONS BOOKS & ED MATER	62890	43,570	36,946	40,000	40,000
AIR FARE	62910	1,248			

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 24/00/00 -- COUNTY COUNSEL
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: COUNSEL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EDUCATION & TRAINING(REPT)	62914	17,254	18,180	5,000	5,000
LODGING	62922	3,402	3,541	1,200	1,200
MEALS	62924	720	398	250	250
MILEAGE	62926	763	732	750	750
TRAVEL-OTHER(NON-REPT)	62928	335	206		
REGISTRATIONS (NON REPT)	62930		645		
TOTAL SERVICES AND SUPPLIES		**210,821**	**151,645**	**185,611**	**185,611**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	17,514	19,838	9,138	9,138
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	43,984	59,632	71,584	71,584
ISD-DUPLICATING SERVICES	62214	208		250	250
ISD-HCM SOFTWARE SUBSCRIPTION	62230		7,348	31,264	31,264
ISD-CONSULT/MGT/PC SERVICES	62317		186		
GSD-CUSTODIAL SERVICES	62321	36,109	30,983	37,448	37,448
ISD-DATA PROCESSING SERVICES	62325	72,997	77,438	119,695	119,695
GSD-PURCHASING SERVICES	62364	813	782	1,447	1,447
GSD-SERV CTR POOL VEH CHARGES	62938		25		
GSD-UTILITIES	63070	32,120	38,740	28,189	28,189
TOTAL SERVICES AND SUPPLIES-ISF		**203,745**	**234,972**	**299,015**	**299,015**
INTRAFUND TRANSFERS					
INTRA-FD TRF IN-CO OVERHEAD	95190	-1,765,855	-1,187,451	-1,429,481	-1,429,481
INTRA-FUND TRF IN-OTHER	95225	-750,000	-750,000	-770,000	-770,000
INTRA-FUND TRF OUT-OTHER	95226	6	100		
TOTAL INTRAFUND TRANSFERS		**-2,515,849**	**-1,937,351**	**-2,199,481**	**-2,199,481**
TOTAL EXPENDITURES/APPROPRIATIONS		**3,907,424**	**4,237,730**	**4,599,752**	**4,599,752**
NET COST		**2,082,318**	**2,297,879**	**2,503,672**	**2,503,672**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 25/00/00 -- CHILD SUPPORT SERVICES DEPT
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	-23,806	48,234		
TOTAL REV FROM USE OF MONEY & PROP		**-23,806**	**48,234**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-SUPP ENF INCENTIVE	40548	1,846,968	1,791,549	2,062,467	2,062,467
FED-SUPP ENF ADMIN REIMB	40941	3,601,859	3,477,712	4,003,611	4,003,611
TOTAL INTERGOVERNMENTAL REVENUES		**5,448,827**	**5,269,261**	**6,066,078**	**6,066,078**
CHARGES FOR SERVICES					
COUNTY OVERHEAD CHARGES	42105		99,848		
TOTAL CHARGES FOR SERVICES		**0**	**99,848**	**0**	**0**
TOTAL REVENUE		**5,425,021**	**5,417,343**	**6,066,078**	**6,066,078**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	2,706,187	2,654,762	3,016,206	3,016,206
OVERTIME PAY-PERMANENT	51005	3			
DIFFERENTIAL PAY	51040	67,029	81,390	69,595	69,595
OASDI-SOCIAL SECURITY	52010	199,995	201,407	230,698	230,698
PERS	52015	800,430	775,013	867,903	867,903
EMPLOYEE INSURANCE & BENEFITS	53010	706,501	654,201	807,095	807,095
UNEMPLOYMENT INSURANCE	53015	201			
WORKERS COMPENSATION INSURANCE	54010	171,729	203,653	213,316	213,316
OTHER BENEFITS MISC	55021		1,302		
TOTAL SALARIES AND EMPLOYEE BENEF		**4,652,075**	**4,571,728**	**5,204,813**	**5,204,813**
SERVICES AND SUPPLIES					
TELEPHONE-NON TELECOM 1099	61221		1,270		
OTHER INSURANCE	61535			41,184	41,184
MAINT-OFFICE EQUIPMNT-SERVICES	61725		1,416		
MAINT-OTH EQUIP-SERVICES	61730			5,000	5,000
MAINT-BLDNG MODIFICATION-SERV	61815	26,325	26,983	26,983	26,983
EMPL CERTIFICATES & LICENSES	62010	653	698	2,000	2,000
MEMBERSHIPS	62020	8,722	8,031	11,000	11,000
BOOKS	62215	63		500	500
PAPER	62218	1,146	571	1,000	1,000
PC SOFTWARE PURCHASES	62219	2,941	2,953	3,500	3,500
PHOTO COPY/PRINTER SUPPLIES	62220	2,668	1,016	4,500	4,500
POSTAGE	62221	2,100	7,100	3,000	3,000
SUPPLIES	62223	7,723	4,290	12,000	12,000
INVENTORIABLE ITEMS <$10,000	62226		39,049		
SOFTWARE LICENSE SERVICES	62227	2,261	2,411	3,000	3,000
PC HARDWARE <$10,000	62229	84			
ACCOUNTING AND AUDITING FEES	62301	128	136		
LEGAL SERVICES	62360	4,875	3,490	7,000	7,000
PROF & SPECIAL SERV-OTHER	62381	1,745	2,638	3,000	3,000
SHERIFF SERVICES	62393	1,750			
LEGAL NOTICES	62420	63	20	500	500

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 25/00/00 -- CHILD SUPPORT SERVICES DEPT
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EQUIPMENT LEASE & RENT	62500	386	808	2,000	2,000
ADVERTISING & PROMOTION SUPP	62801	1,021			
EDUCATION AND/OR TRAINING	62826	250	134	3,000	3,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			2,158	2,158
SPECIAL MISC EXPENSE-SERVICES	62856	92			
SPECIAL MISC EXPENSE-SUPPLIES	62857	9,000	8,923		
SECURITY SERVICES	62880	1,347	1,142	3,000	3,000
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,664	2,323	4,500	4,500
AIR FARE	62910	2,163	1,981	4,500	4,500
GAS, OIL, FUEL	62920		65		
LODGING	62922	6,929	9,774	12,000	12,000
MEALS	62924	3,031	3,033	5,000	5,000
MILEAGE	62926	3,209	1,625	5,000	5,000
TRAVEL-OTHER(NON-REPT)	62928	621	1,207	1,500	1,500
REGISTRATIONS (NON REPT)	62930	6,756	7,184	8,000	8,000
OUTSIDE HOSPITAL EXPENSE	64027	9,890	9,510	15,000	27,150
TOTAL SERVICES AND SUPPLIES		**109,606**	**149,781**	**189,825**	**201,975**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	25,881	28,913	12,076	12,076
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	65,659	249	3,065	3,065
ISD-DUPLICATING SERVICES	62214	1,160		1,500	1,500
ISD-HCM SOFTWARE SUBSCRIPTION	62230		8,907	33,384	33,384
ISD-CONSULT/MGT/PC SERVICES	62317	10,445	13,024	42,370	42,370
GSD-CUSTODIAL SERVICES	62321	47,520	47,520	54,012	54,012
ISD-DATA PROCESSING SERVICES	62325	74,112	82,787	124,482	124,482
GSD-PURCHASING SERVICES	62364	3,507	1,253	3,699	3,699
GSD-MANAGEMENT SERVICES	62365	-597			
GSD-SERVICE CENTER CHARGES	62935	714	494	2,000	2,000
GSD-UTILITIES	63070	56,119	21,113	37,000	37,000
TOTAL SERVICES AND SUPPLIES-ISF		**284,520**	**204,260**	**313,588**	**313,588**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231	102,103	108,594	115,371	115,371
INTEREST ON ROU LEASES	74421	29,520	26,318	22,916	22,916
COUNTY OVERHEAD A87/CP	75315	18,289			
TOTAL OTHER CHARGES		**149,912**	**134,912**	**138,287**	**138,287**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002	361	581		
INTRA-FD TRF OUT-CO OVERHEAD	95191	245,257	172,560	209,565	209,565
INTRA-FUND TRF IN-OTHER	95225		-125,808		
INTRA-FUND TRF OUT-OTHER	95226	7,100	135,288	10,000	10,000
TOTAL INTRAFUND TRANSFERS		**252,718**	**182,621**	**219,565**	**219,565**
TOTAL EXPENDITURES/APPROPRIATIONS		**5,448,831**	**5,243,302**	**6,066,078**	**6,078,228**
NET COST		**23,810**	**-174,041**	**0**	**12,150**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 27/00/00 -- DISTRICT ATTORNEY/PUBLIC ADMIN
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FINES, FORFEITURES & ASSMNTS					
DRUG FORFEITURE PROCEEDS	40414	14,506	25,213		
TOTAL FINES, FORFEITURES & ASSMNTS		**14,506**	**25,213**	**0**	**0**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	145	446		
TOTAL REV FROM USE OF MONEY & PROP		**145**	**446**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST AID-PROP 172 FR FD72406	40495	3,322,375	3,451,387	3,408,908	3,408,908
ST-STATE SUBVENTION GRANT	40786	215,634	203,885	200,000	200,000
ST-AUTO INSURANCE FRAUD	40845	54,187	37,025	43,162	43,162
ST-MANDATED COST REIMBURSEMENT	40872	110,264	112,879	112,879	112,879
ST-SPP LW ENFRC SV SLESA/SLESF	40883	74,026	73,593	117,447	117,447
ST-VICTIM COMPENSATION PROG	40889	24,704	20,189	80,000	80,000
ST-WORKERS COMP INSUR FRAUD	40891	264,304	133,512	192,326	192,326
ST-OTHER	40894	120,431	63,772	210,000	210,000
ST-AB109 PROGRAM	40901	199,344	257,855	208,464	208,464
FED-DA VICTIMS SERVICES	41136	1,069,105	1,221,409	1,229,392	1,229,392
CONTR FR OTHER GOVT AGENCIES	41150	159,970	159,970	159,970	159,970
TOTAL INTERGOVERNMENTAL REVENUES		**5,614,344**	**5,735,476**	**5,962,548**	**5,962,548**
CHARGES FOR SERVICES					
ESTATE FEES	41500	29,090	22,253	20,000	20,000
CONSUMER FRAUD PENALTY	41524	388,781	2,565,561	705,314	1,997,966
COPY CHARGES	42020	1,199	628	500	500
RECORDERS IMPROVEMENT FEE	42052		32		
REAL ESTATE FRAUD FEE	42054	46,718	54,789	55,258	55,258
VEHICLE REG FEES - VC9250-14	42067	263,789	263,930	236,186	236,186
TOTAL CHARGES FOR SERVICES		**729,577**	**2,907,193**	**1,017,258**	**2,309,910**
MISC. REVENUES					
NSF CHECKS	42380		-15		
NSF CHECKS-RETURNED CHECK FEES	42381		40		
OTHER REVENUE	42384	12	860		
TOTAL MISC. REVENUES		**12**	**885**	**0**	**0**
TOTAL REVENUE		**6,358,584**	**8,669,213**	**6,979,806**	**8,272,458**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	14,317,258	15,548,198	16,424,118	16,424,118
OVERTIME PAY-PERMANENT	51005	104,007	42,142	139,702	139,702
REGULAR PAY-EXTRA HELP	51010	408,756	371,321	511,690	511,690
DIFFERENTIAL PAY	51040	500,201	547,125	599,958	599,958
SALARY SAVINGS BUDGETED	51099			-638,120	-638,120
OASDI-SOCIAL SECURITY	52010	866,219	939,890	936,799	936,799
PERS	52015	4,028,564	4,323,575	4,304,588	4,304,588
POB Charges Safety 4131	52020	380,612	403,853	530,069	530,069
EMPLOYEE INSURANCE & BENEFITS	53010	2,196,594	2,354,096	2,645,964	2,645,964
UNEMPLOYMENT INSURANCE	53015	3,498	93	-893	-893

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 27/00/00 -- DISTRICT ATTORNEY/PUBLIC ADMIN
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
WORKERS COMPENSATION INSURANCE	54010	281,118	381,471	411,303	411,303
OTHER BENEFITS MISC	55021	26,295	38,803	40,744	40,744
TOTAL SALARIES AND EMPLOYEE BENEF		**23,113,122**	**24,950,567**	**25,905,922**	**25,905,922**
SERVICES AND SUPPLIES					
POLICE SAFETY EQUIP-REPLACE	61115	6,280	24,105	35,147	45,992
OTHER INSURANCE	61535			240,395	240,395
JURY AND WITNESS EXP-TYPE 3	61610	55,577	44,869	45,070	45,070
MAINT-DATA PROCESS EQMT-SERV	61717	169,533	274,914	302,279	459,479
MAINT-OFFICE EQUIPMNT-SERVICES	61725	2,673	3,262	2,300	2,300
RADIOLOGY FILM	61928		18		
MEMBERSHIPS	62020	44,247	46,313	43,200	43,200
PC SOFTWARE PURCHASES	62219	166,957	172,610	172,631	172,631
POSTAGE	62221	12,412	13,707	14,800	14,800
SUPPLIES	62223	102,885	87,813	100,888	101,823
INVENTORIABLE ITEMS <$10,000	62226	92,294	68,824	80,000	80,000
SOFTWARE LICENSE SERVICES	62227	-33,708			
ACCOUNTING AND AUDITING FEES	62301	5,000	5,000	5,000	6,500
PROF & SPECIAL SERV-OTHER	62381	628,444	460,947	517,096	553,192
REHABILITATION EXPENSE	62390		775		
LEGAL NOTICES	62420	1,456	-260	1,000	1,000
EQUIPMENT LEASE & RENT	62500	27,890	11,093	15,520	15,520
RENTS/LEASES-STRUC IMP & GRNDS	62610	8,520	2,520		
ADVERTISING & PROMOTION SUPP	62801		213		
DISTRICT ATTORNEY SPECIAL	62821	9,444	-892	15,000	15,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			9,221	9,221
SPECIAL MISC EXPENSE-SUPPLIES	62857	900	1,190		
PHOTO SUPPLIES	62865	461	173	500	500
SUBSCRIPTIONS BOOKS & ED MATER	62890	23,485	27,242	22,000	22,000
TRAINING AMMUNITION	62892	14,735	9,690	8,220	8,220
AIR FARE	62910	9,025	14,196	19,000	19,000
AUTO RENTALS	62912	201	1,399	1,700	1,700
GAS, OIL, FUEL	62920		45		
LODGING	62922	32,263	24,722	37,000	37,000
MEALS	62924	14,539	9,819	18,500	18,500
MILEAGE	62926	4,820	4,436	7,000	7,000
TRAVEL-OTHER(NON-REPT)	62928	4,011	3,571	5,000	5,000
REGISTRATIONS (NON REPT)	62930	20,004	23,694	29,500	29,500
SERVICE CENTER REPLCMT INCRMNT	62936	56,654	28,328	56,654	56,654
SERVICE CENTER DEPREC CHG	62937	104,558	52,280	104,558	104,558
UTILITIES-OTHER	63075	10,820	11,091	15,000	15,000
TOTAL SERVICES AND SUPPLIES		**1,596,380**	**1,427,707**	**1,924,179**	**2,130,755**
SERVICES AND SUPPLIES-ISF					
ISD-RADIO	61215	4,200	4,200	5,000	5,000
ISD-TELECOM SERVICES	61220	162,221	180,774	75,687	75,687

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 27/00/00 -- DISTRICT ATTORNEY/PUBLIC ADMIN
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	111,090	188,510	130,609	130,609
ISD-DUPLICATING SERVICES	62214	5,960	6,986	3,928	3,928
ISD-HCM SOFTWARE SUBSCRIPTION	62230		44,161	176,127	176,127
ISD-CONSULT/MGT/PC SERVICES	62317	72,944	36,063	42,000	42,000
GSD-CUSTODIAL SERVICES	62321	142,918	130,177	150,063	150,063
ISD-DATA PROCESSING SERVICES	62325	532,680	551,796	646,348	646,348
ISD-GIS SERVICES	62349		1,345		
GSD-REAL ESTATE SERVICES	62362	867	22,340		
GSD-PURCHASING SERVICES	62364	12,459	10,476	15,760	15,760
GSD-LEASE MANAGEMENT	62845			159,879	159,879
GSD-SERVICE CENTER CHARGES	62935	224,129	120,814	159,067	159,067
GSD-SERV CTR POOL VEH CHARGES	62938	1,003	25	295	295
GSD-UTILITIES	63070	138,581	164,396	138,668	138,908
TOTAL SERVICES AND SUPPLIES-ISF		**1,409,052**	**1,462,063**	**1,703,431**	**1,703,671**
OTHER CHARGES					
VICTIM COMPENSATION EXPENSE	74090	24,704	20,189	80,000	80,000
SPECIAL WITNESS EXPENSE	74091	113,416	70,050	210,000	210,000
PRINCIPAL ON ROU LEASES	74231	189,319	204,522	219,922	224,558
PRINCIPAL ON SBITA	74234	31,371			
INTEREST ON ROU LEASES	74421	17,892	28,840	22,066	24,071
INTEREST ON SBITA	74424	2,337			
CONTRIB TO TRUST/AGENCY FUND	75233	77,649	77,729	77,649	77,649
COUNTY OVERHEAD GRANTS	75316			5,000	5,000
TOTAL OTHER CHARGES		**456,688**	**401,330**	**614,637**	**621,278**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-1,569,403	-318,268	-1,925,158	-1,925,158
INTRA-FUND TRANSFERS-OUT G84	95002	1,569,480	318,363	1,895,680	603,028
INTRA-FD TRF IN-CO OVERHEAD	95190	17,566	82,745		
INTRA-FUND TRF IN-OTHER	95225	-1,007,978	-1,107,884	-1,392,577	-1,392,577
INTRA-FUND TRF OUT-OTHER	95226	830,999	916,743	10,838	10,838
INTRA-FUND TRF-WLF FRAUD REIMB	95235	-9,134	-6,014	-3,000	-3,000
INTRA-FD TRF-RADIO SERV	95387	64,902	123,872	117,485	117,485
TOTAL INTRAFUND TRANSFERS		**-103,568**	**9,557**	**-1,296,732**	**-2,589,384**
TOTAL EXPENDITURES/APPROPRIATIONS		**26,471,674**	**28,251,224**	**28,851,437**	**27,772,242**
NET COST		**20,113,090**	**19,582,011**	**21,871,631**	**19,499,784**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 30/20/00 -- EMERGENCY SERVICES/OFFICE OF EMERGENCY SERVICES (
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-EMERGENCY SERVICES	40756	361,779	146,929		152,317
CONTR FR OTHER GOVT AGENCIES	41150	174,567	60,000		
TOTAL INTERGOVERNMENTAL REVENUES		**536,346**	**206,929**	**0**	**152,317**
CHARGES FOR SERVICES					
ADMINISTRATIVE SERVICES	42010		24,493		
HOMELAND SECURITY REVENUE	42033	389,726	486,010		343,126
TOTAL CHARGES FOR SERVICES		**389,726**	**510,503**	**0**	**343,126**
TOTAL REVENUE		**926,072**	**717,432**	**0**	**495,443**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	476	1,912		
REGULAR PAY-EXTRA HELP	51010			25,000	25,000
DIFFERENTIAL PAY	51040	9,849	11,202	30,000	30,000
OASDI-SOCIAL SECURITY	52010	780	1,000	4,055	4,055
PERS	52015	146	580		
EMPLOYEE INSURANCE & BENEFITS	53010	102	559		
TOTAL SALARIES AND EMPLOYEE BENEF		**11,353**	**15,253**	**59,055**	**59,055**
SERVICES AND SUPPLIES					
POLICE SAFETY EQUIP-REPLACE	61115		279		
TELEPHONE-NON TELECOM 1099	61221	3,392	3,091	6,500	6,500
FOOD	61310		1,350	1,000	1,000
MAINT-OFFICE EQUIPMNT-SERVICES	61725	730	462	400	400
MEMBERSHIPS	62020			2,000	2,000
GRANT REIMBURSEMENT	62114		177,085		307,272
PC SOFTWARE PURCHASES	62219	14,641	3,386	4,000	4,000
POSTAGE	62221			200	200
SUPPLIES	62223	3,633	673	100,500	100,500
INVENTORIABLE ITEMS <$10,000	62226	152,965	43,738	165,429	165,429
SOFTWARE LICENSE SERVICES	62227	106,407	46,658	100,000	161,066
PC HARDWARE <$10,000	62229	10,253		42,840	42,840
PROF & SPECIAL SERV-OTHER	62381	281,125	104,331	375,000	444,392
RENTS/LEASES-STRUC IMP & GRNDS	62610	300	945	36,000	36,000
EDUCATION AND/OR TRAINING	62826	82		5,000	5,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			4,438	4,438
MANAGEMENT CHARGES	62855	28,683			
SPECIAL MISC EXPENSE-SERVICES	62856		42,023	60,000	142,324
SPECIAL MISC EXPENSE-SUPPLIES	62857		3,808	5,000	5,000
SECURITY SERVICES	62880	710		25,000	25,000
LODGING	62922	1,514	7	2,000	2,000
MEALS	62924	399		4,000	4,000
MILEAGE	62926	427		600	600
TRAVEL-OTHER(NON-REPT)	62928			8,000	8,000
REGISTRATIONS (NON REPT)	62930	2,947		3,000	3,000
TOTAL SERVICES AND SUPPLIES		**608,208**	**427,836**	**950,907**	**1,470,961**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 30/20/00 -- EMERGENCY SERVICES/OFFICE OF EMERGENCY SERVICES (
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SERVICES AND SUPPLIES-ISF					
ISD-RADIO	61215			21,658	21,658
ISD-TELECOM SERVICES	61220	36,219	27,339	16,899	16,899
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	2,386	4,666		
ISD-DUPLICATING SERVICES	62214	742			
ISD-HCM SOFTWARE SUBSCRIPTION	62230			12,943	12,943
ISD-CONSULT/MGT/PC SERVICES	62317	7,388	6,466	2,000	2,000
GSD-CUSTODIAL SERVICES	62321	7,693	5,635		
ISD-DATA PROCESSING SERVICES	62325	20,844	27,220	57,454	57,454
ISD-GIS SERVICES	62349	108,673	20,520		50,000
GSD-PURCHASING SERVICES	62364	1,266	1,022		
GSD-SERVICE CENTER CHARGES	62935			11,944	11,944
TOTAL SERVICES AND SUPPLIES-ISF		**185,211**	**92,868**	**122,898**	**172,898**
OTHER CHARGES					
PRINCIPAL ON SBITA	74234	34,398			
INTEREST ON SBITA	74424	1,602			
CONTRIB TO OTHER AGENCIES-OTH	75230	43,452	149,717		
TOTAL OTHER CHARGES		**79,452**	**149,717**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	10,000	75		
INTRA-FD TRF-RADIO SERV	95387	22,515	13,764	51,080	51,080
TOTAL INTRAFUND TRANSFERS		**32,515**	**13,839**	**51,080**	**51,080**
TOTAL EXPENDITURES/APPROPRIATIONS		**916,739**	**699,513**	**1,183,940**	**1,753,994**
NET COST		**-9,333**	**-17,919**	**1,183,940**	**1,258,551**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 30/30/00 -- EMERGENCY SERVICES/COMMUNICATIONS
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: COMMUNICATIONS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	2,615	1,628		
TOTAL REV FROM USE OF MONEY & PROP		**2,615**	**1,628**	**0**	**0**
CHARGES FOR SERVICES					
911 EMERGENCY FEES	42062	429,635	410,141	425,000	425,000
TOTAL CHARGES FOR SERVICES		**429,635**	**410,141**	**425,000**	**425,000**
TOTAL REVENUE		**432,250**	**411,769**	**425,000**	**425,000**
SERVICES AND SUPPLIES					
911 DISPATCH SERVICES	62328	1,742,985	2,046,638	2,046,638	1,991,416
SPECIAL MISC EXPENSE-SERVICES	62856	356,000			92,175
TOTAL SERVICES AND SUPPLIES		**2,098,985**	**2,046,638**	**2,046,638**	**2,083,591**
OTHER CHARGES					
CONTRB TO OTHERS DEBT SERVICE	75226	619,685	633,219	633,219	860,321
TOTAL OTHER CHARGES		**619,685**	**633,219**	**633,219**	**860,321**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	4,296	4,101		
TOTAL INTRAFUND TRANSFERS		**4,296**	**4,101**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**2,722,966**	**2,683,958**	**2,679,857**	**2,943,912**
NET COST		**2,290,716**	**2,272,189**	**2,254,857**	**2,518,912**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 30/40/00 -- EMERGENCY SERVICES/COUNTY FIRE SERVICE (GSD)
FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION
FUND: 26-105

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TAXES					
PROPERTY TAX-CURRENT SEC-GEN	40100	2,955,139	3,128,876	3,099,890	3,099,890
PROPERTY TAX-CURRENT UNSEC-GEN	40110	59,903	56,979	56,489	56,489
PROPERTY TAX-PRIOR UNSEC-GEN	40130	5,281	6,224	7,562	7,562
SUPP PROP TAX-CURRENT SEC	40150	39,599	52,189	57,698	57,698
SUPP PROP TAX-CURRENT UNSEC	40151	5,824	2,897	900	900
SUPP PROP TAX-PRIOR SEC	40160	2,827	3,782	2,000	2,000
SUPP PROP TAX-PRIOR UNSEC	40161	1,739	2,452	400	400
IN-LIEU TAXES OTHER	40197	1,375	1,411		
TOTAL TAXES		**3,071,687**	**3,254,810**	**3,224,939**	**3,224,939**
FINES, FORFEITURES & ASSMNTS					
PENALTIES FOR DELINQUENT TAXES	44142	323	470	700	700
REDMPTN PNLTIES FOR DELINQ TXS	44143	506	702	800	800
TOTAL FINES, FORFEITURES & ASSMNTS		**829**	**1,172**	**1,500**	**1,500**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	497,286	537,085	500,300	500,300
TOTAL REV FROM USE OF MONEY & PROP		**497,286**	**537,085**	**500,300**	**500,300**
INTERGOVERNMENTAL REVENUES					
ST AID-PROP 172 FR FD72406	40495	107,593	121,594	107,593	107,593
ST-HOMEOWNERS' PROP TAX RELIEF	40830	13,206	13,697		
ST-OTHR TAX RELIEF SUBVENTIONS	40852	1,242	1,018		
TOTAL INTERGOVERNMENTAL REVENUES		**122,041**	**136,309**	**107,593**	**107,593**
CHARGES FOR SERVICES					
INSPECTION CHARGES	41304	52,463	66,593	83,789	83,789
MAJOR PROJECTS AT COST SERVICE	41310		230		
PERMIT PROCESSING FEES	41576	39,578	58,404	65,000	65,000
OTHER ENVIRONMENTAL SERVICES	41618	142,849	142,849	152,848	152,848
COST RECOVERY-OTHER	42022	78,457	133,582	60,000	60,000
FIRE PROTECTION SERVICES	42030	2,847,691	3,097,063	3,189,857	3,189,857
TOTAL CHARGES FOR SERVICES		**3,161,038**	**3,498,721**	**3,551,494**	**3,551,494**
MISC. REVENUES					
SALES-OTHER-TAXABLE	42334		19,188	10,000	10,000
CONTRIBUTIONS AND DONATIONS	42372		150,000		
INSURANCE PROCEEDS	42375		116,831		
TOTAL MISC. REVENUES		**0**	**286,019**	**10,000**	**10,000**
OTHER FINANCING SOURCES					
SLS OF FIXED ASSETS-NONTAXABLE	42450	95,195			
TOTAL OTHER FINANCING SOURCES		**95,195**	**0**	**0**	**0**
TOTAL REVENUE		**6,948,076**	**7,714,116**	**7,395,826**	**7,395,826**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	-497			
REGULAR PAY-EXTRA HELP	51010	55,307	66,181	77,500	77,500
DIFFERENTIAL PAY	51040	-25			
OASDI-SOCIAL SECURITY	52010	4,191	5,063		

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 30/40/00 -- EMERGENCY SERVICES/COUNTY FIRE SERVICE (GSD)
FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION
FUND: 26-105

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
PERS	52015	-151			
EMPLOYEE INSURANCE & BENEFITS	53010	-71			
WORKERS COMPENSATION INSURANCE	54010	46,861	32,789	85,000	85,000
TOTAL SALARIES AND EMPLOYEE BENEF		**105,615**	**104,033**	**162,500**	**162,500**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	9,188	71,941	98,295	129,174
RADIO	61217	7,430			
TELEPHONE-NON TELECOM 1099	61221	21,886	21,279	46,000	46,000
OTHER HOUSEHOLD EXP-SERVICES	61425		936	12,000	12,000
OTHER INSURANCE	61535	101,571	111,222	117,949	117,949
MAINT-BUILDING EQMT-SERVICES	61715		1,234		
MAINT-MOBILE EQUIPMENT-SERV	61720	160,285	179,868	208,263	209,335
MAINT-STRUCT/GRDS-OTH-SRV	61848		25,504		
MEDICAL, DENTAL & LAB SUPPLIES	61920	6,719	53,790	64,542	76,366
MEMBERSHIPS	62020		430	2,850	2,850
MISCELLANEOUS EXPENSE-SERVICES	62111	-287	620		
PC SOFTWARE PURCHASES	62219	66,064	23,699	70,000	70,000
POSTAGE	62221	1	41	100	100
SUPPLIES	62223	2,030	5,583	8,500	19,794
INVENTORIABLE ITEMS <$10,000	62226		41,102	40,000	40,000
SOFTWARE LICENSE SERVICES	62227		27,001		
ACCOUNTING AND AUDITING FEES	62301	22,269	23,763	45,000	45,000
MEDICAL SERVICES	62366	11,581	22,324	70,000	99,165
PLANNING SERVICES	62376	430	498	250	250
PROF & SPECIAL SERV-OTHER	62381	3,302,607	4,075,739	5,785,817	6,931,762
LEGAL NOTICES	62420	1,197	413	800	800
SMALL TOOLS & INSTRUMENTS	62715	19,641	10,809	169,000	169,797
MANAGEMENT CHARGES	62855	453			
SPECIAL MISC EXPENSE-SERVICES	62856	27,704	26,274	32,000	42,811
CHILD PROTECTION-ORIGINAL	62885	-15			
SPEC DIST EXP-SERVICES	62888	24,860	183,688	248,168	270,757
SUBSCRIPTIONS BOOKS & ED MATER	62890			70	70
EDUCATION & TRAINING(REPT)	62914	9,230	16,278	51,000	51,000
GAS, OIL, FUEL	62920	5,967	12,495	20,000	20,000
UTILITIES	63074		42,371		
TOTAL SERVICES AND SUPPLIES		**3,800,811**	**4,978,902**	**7,090,604**	**8,354,980**
SERVICES AND SUPPLIES-ISF					
ISD-RADIO	61215	1,659	4,766	49,767	49,767
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	58,912	4,501	120,637	120,637
ISD-DUPLICATING SERVICES	62214	890	654	1,000	1,000
ISD-CONSULT/MGT/PC SERVICES	62317	3,774	6,000		
ISD-DATA PROCESSING SERVICES	62325	1,158	2,505		
GSD-REAL ESTATE SERVICES	62362		600		
GSD-PURCHASING SERVICES	62364	12,715	12,693	16,725	

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 30/40/00 -- EMERGENCY SERVICES/COUNTY FIRE SERVICE (GSD)
FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION
FUND: 26-105

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
GSD-MANAGEMENT SERVICES	62365	335,743	367,533	334,150	334,150
GSD-SERVICE CENTER CHARGES	62935	88,641	38,905	20,000	20,000
GSD-UTILITIES	63070	34,391		40,500	40,500
TOTAL SERVICES AND SUPPLIES-ISF		**537,883**	**438,157**	**582,779**	**566,054**
OTHER CHARGES					
TAXES AND LICENSES	74850			10	10
CONTRIB TO OTHER AGENCIES-OTH	75230	152,117	152,117	147,766	147,766
OTHER CHARGES-OTHER	75268	142,849	142,849	152,848	148,585
COUNTY OVERHEAD A87/CP	75315	45,109	45,325	25,000	25,000
TOTAL OTHER CHARGES		**340,075**	**340,291**	**325,624**	**321,361**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	4,000	2,826	250,000	287,381
EQUIPMENT	86204	2,995			
MEDICAL EQUIPMENT	86208	94			
MOBILE EQUIPMENT	86209	253		500,000	1,986,086
TOTAL FIXED ASSETS		**7,342**	**2,826**	**750,000**	**2,273,467**
OTHER FINANCING USES					
OPER TRF OUT-TO PLANT FUND	90040		400,000		
TOTAL OTHER FINANCING USES		**0**	**400,000**	**0**	**0**
APPROP FOR CONTINGENCIES					
APPROP FOR CONTINGENCIES	98700			200,000	200,000
TOTAL APPROP FOR CONTINGENCIES		**0**	**0**	**200,000**	**200,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**4,791,726**	**6,264,209**	**9,111,507**	**11,878,362**
NET COST		**-2,156,350**	**-1,449,907**	**1,715,681**	**4,482,536**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 35/00/00 -- GRAND JURY
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SERVICES AND SUPPLIES					
JURY AND WITNESS EXP-TYPE 3	61610	24,180	16,515	26,490	26,490
PC SOFTWARE PURCHASES	62219	6,252	7,350	2,903	2,903
POSTAGE	62221	1			
SUPPLIES	62223	1,032		842	842
INVENTORIABLE ITEMS <$10,000	62226		1,144		
SOFTWARE LICENSE SERVICES	62227		23		
PROF & SPECIAL SERV-OTHER	62381	3,140		720	720
TRAVEL-OTHER(NON-REPT)	62928	8,002	17,181	8,575	8,575
REGISTRATIONS (NON REPT)	62930	1,339			
TOTAL SERVICES AND SUPPLIES		**43,946**	**42,213**	**39,530**	**39,530**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	714	729		
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845			1,703	1,703
ISD-CONSULT/MGT/PC SERVICES	62317	2,595	5,517	3,980	3,980
ISD-DATA PROCESSING SERVICES	62325	2,316	1,196	4,788	4,788
GSD-UTILITIES	63070			1,421	1,421
TOTAL SERVICES AND SUPPLIES-ISF		**5,625**	**7,442**	**11,892**	**11,892**
TOTAL EXPENDITURES/APPROPRIATIONS		**49,571**	**49,655**	**51,422**	**51,422**
NET COST		**49,571**	**49,655**	**51,422**	**51,422**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 36/00/00 -- HEALTH SERVICES AGENCY
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
WATER WELL PERMIT-CONSTRUCTION	40252	85,191	62,864	62,400	62,400
WATER WELL PERMIT-DESTRUCTION	40254	17,459	7,840	5,624	5,624
ALTERNATIVE SEWAGE DISPOSAL	40300	179,867	230,436	224,973	224,973
AMBULANCE OPERATORS LICENSE	40302	120,000	112,000	120,000	120,000
EMPLOYEE HOUSING PERMIT	40310	10,778	11,274	11,937	11,937
FOOD PERMITS	40314	2,188,559	2,329,397	2,256,234	2,256,234
INDIV SEWAGE DISPOSAL PERMIT	40316	46,533	20,995	44,995	44,995
INDIVIDUAL WATER SYSTEM PERMIT	40318	13,468	7,003	10,816	10,816
MONITORING WELL PERMIT	40324	5,668	491	1,036	1,036
OPERATING PERMITS-SEWAGE	40326		149,689	44,271	44,271
ORGANIZED CAMP PERMIT	40328	12,254	13,317	13,498	13,498
OTHER LICENSES & PERMITS	40330	79,240	86,062	56,243	56,243
PUBLIC SWIMMING POOL/SPA PERMT	40334	274,813	291,565	292,465	292,465
SEPTIC REPAIR PERMIT	40338	33,850	43,160	35,996	35,996
SEPTIC TANK REPAIRS PERMIT	40340	64,756	67,128	84,365	84,365
SEPTIC TANK UPGRADE PERMIT	40341	32,050	38,132	41,600	41,600
SMALL PUBLIC WATER SYSTEM	40342	160,544	169,247	182,722	182,722
STATE SMALL WATER SYSTEM	40344	20,691	25,879	26,485	26,485
SOIL BORING PERMIT FEE	40345	52,317	37,757	27,040	27,040
EXTRA BORING PERMIT FEE	40347	7,602	9,032	6,490	6,490
TOTAL LICENSES, PERMITS AND FRANCHIS		**3,405,640**	**3,713,268**	**3,549,190**	**3,549,190**
FINES, FORFEITURES & ASSMNTS					
DRINKING DRIVER FINES-AB2086	40362	24,013	20,335	43,000	43,000
HELMET FINES-VC 21212	40365	26	18	100	100
VEHICLE CODE FINES	40370	1,085	1,237	1,000	1,000
MISCELLANEOUS FEES & FINES	40392	148,151	147,094	183,586	183,586
TOTAL FINES, FORFEITURES & ASSMNTS		**173,275**	**168,684**	**227,686**	**227,686**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	1,042,525	1,167,230		
RENTS - (PRIOR RENTS & CONC)	40440	556,254	402,185	329,944	329,944
TOTAL REV FROM USE OF MONEY & PROP		**1,598,779**	**1,569,415**	**329,944**	**329,944**
INTERGOVERNMENTAL REVENUES					
ST-MOTOR VEHIC HSA REALIGNMENT	40471	5,600,754	5,582,780	6,315,113	6,315,113
ST-IGT MEDI-CAL MANAGED CARE	40512	16,630,287	18,019,854	18,500,000	18,500,000
ST-CCS ADMIN ALLOWANCE	40570	373,130	405,228	221,465	221,465
ST-CCS MEDI-CAL ADMIN ALLOWNCE	40572	1,276,653	1,134,172	1,964,131	1,964,131
ST-CALIFORNIA CHILDREN SERVICE	40582	196,090	580,883	2,252,574	2,252,574
ST-SHORT/DOYLE FED BLOCK GRANT	40620	374,031	571,294	534,206	534,206
ST-SHORT/DOYLE FED M/CAL	40622	22,707,046	27,729,047	45,731,232	45,731,232
ST-SHORT/DOYLE MEDICAL FED	40624	24,369,484	37,810,771	31,423,346	31,423,346
ST-SHORT/DOYLE MENTAL HEALTH	40626	26,987,628	26,103,378	26,416,166	26,416,166
ST-AB75 HEALTH EDUCATION	40660	292,252	309,189	318,000	318,000
ST-AIDS EPIDEMIOLOGY	40664	26,329	26,194	20,010	20,010

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 36/00/00 -- HEALTH SERVICES AGENCY
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
ST-AIDS HEALTH EDUCATION	40666	48,651	66,586	63,453	63,453
ST-AZT	40668	26,025	22,375		
ST-IMMUNIZATION ASSISTANCE	40684	1,021,793	89,820	84,000	84,000
ST-OTHER HEALTH AID	40690	5,233,511	4,769,572	8,209,548	8,209,548
ST-RISK REDUCTION	40693	19,246	21,830	161,030	161,030
ST-MANDATED COST REIMBURSEMENT	40872	103,649	104,225	104,225	104,225
ST-OFFC OF TRAFFIC SAFETY GRNT	40873	570,093	542,647	702,310	702,310
ST-REALIGNMENT	40878	2,161,770	1,762,259	10,499,326	10,499,326
ST-OTHER	40894	18,964,687	32,044,304	18,288,622	22,430,088
ST-SB163 WRAPAROUND PROGRAM	40895	544,703	325,159	197,614	197,614
ST-AB118 LOCAL REV FD PROG	40902	26,802,729	27,709,913	18,476,671	18,476,671
FED-MAA/TCM MEDI-CAL ADMIN ACT	40935	7,627,757	10,438,765	12,951,942	12,980,316
FED-NON ASSTNC FOOD STMPS ADMN	40936	282,366	245,363		
FED-MEDICARE FND DIST TMP DEP	40966		450		
FED-AIDS C.A.R.E. ACT	40980	391,155	437,232	409,150	409,150
FED-DRUG BLOCK GRANT	40988	2,220,140	1,839,197	1,928,021	1,928,021
FED-HEALTH PROGRAMS	40996	1,863,610	2,925,781	2,888,904	2,888,904
FED-SAMHSA DRG FR CMM SPP(DFC)	40997	24,376	21,308		
FED-MCH BASIC GRANT	41006	407,215	338,979	454,530	454,530
FED-OTHER	41096	1,894,933	1,984,873	2,488,935	2,488,935
FED-HUD	41106	1,121,015	1,127,525	1,235,927	1,235,927
CONTR FR OTHER GOVT AGENCIES	41150	318,241	221,959	342,588	342,588
AID FRM OTH GV-DSTRCTS/JPA/PFA	41158	-1,385			
AID FROM OTH GV-PRP 10 SC COMM	41161	25,911		25,911	25,911
AID OTH GV-ANTI TERR APPR AUTH	41163			180,000	180,000
TOTAL INTERGOVERNMENTAL REVENUES		**170,505,875**	**205,312,912**	**213,388,950**	**217,558,790**
CHARGES FOR SERVICES					
CLEARANCE REVIEW FEES	41292	116,943	122,599	112,486	112,486
MAJOR SUBDIVISION	41312	4,305			
MONUMENTATION FEES	41316		3,082		
PRELIM LOT INSPECTION FEES	41330	104,390	94,855	108,160	108,160
COLLECTION FEES-COURTS	41465	234	346		
DETENTION FACILITY/JAIL FEES	41521	3,873	5,372	5,607	5,607
TRAFFIC SCHOOL FEES	41542	455	485	500	500
CONDITION USE PERMIT	41606	46,162	24,519	33,746	33,746
SITE MITIGATION FEES	41615	342,094	223,178	270,400	270,400
OTHER ENVIRONMENTAL SERVICES	41618	1,037,343	1,241,959	1,517,974	1,517,974
DRNKNG DRIVR 1ST OFFN-ADMN/MON	41619	7,283	14,165		
HAZARDOUS MATL MGMT PLAN	41628	1,235,782	1,413,113	1,381,530	1,381,530
HAZ MAT-UNDERGROUND STOR FEE	41632	227,772	235,114	216,502	216,502
HAZARDOUS WASTE GENERATOR	41634	137,037	159,227	155,554	155,554
HAZARDOUS MATL FILE REVIEW	41636	84,016	71,021		
HEALTH FEES-OTHER	41640	38,082	38,052	40,294	40,294
MEDICAL WASTE	41658	92,599	106,985	103,075	103,075

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 36/00/00 -- HEALTH SERVICES AGENCY
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OUTPATIENT CLINIC FEES-EPIC	41675	49,101,898	50,960,543	55,666,203	55,666,203
PATIENT REVENUE	41678	6,454,402	6,259,348	6,129,551	6,129,551
REVENUE FROM HOMELESS	41698	38,302	388,849	42,829	42,829
SB 612-EMS REVENUE	41704	258,245	317,468	884,400	884,400
VITAL STATISTICS	41716	323,616	254,288	263,612	263,612
DRNKNG DRVR MULT OFFN-ADMIN/MN	41805	7,630	8,797		
MENTAL HEALTH IEP SERVICES-COE	41817	435,916	818,669	691,389	691,389
SEPT PMP-CHEM TOILT CLEAN SRVC	41860	46,663	57,753	46,800	46,800
ADMINISTRATIVE SERVICES	42010	2,886,150	3,233,857	3,272,822	3,272,822
COPY CHARGES	42020			1,320	1,320
COST RECOVERY-OTHER	42022	3,985	4,000	3,000	3,000
LEGAL SETTLEMENTS	42041	5,474,258	2,607,781	1,834,594	1,834,594
OTHER CHARGES CURRENT SERVICES	42047	4,149	147,369	191,795	191,795
OTHER NON-PROFIT FEES	42048	239,958	165,047	323,738	323,738
TOBACCO RETAIL LICENSE FEES	42065	67,558	52,553	62,213	62,213
RISK MGMT PREV PLAN	42120	63,125	61,529	80,331	80,331
TOTAL CHARGES FOR SERVICES		**68,884,225**	**69,091,923**	**73,440,425**	**73,440,425**
MISC. REVENUES					
TOBACCO INDUSTRY SETTLEMT	42310	1,065,000	1,065,000	1,065,000	1,065,000
CONTRIBUTIONS FROM OTHER FUNDS	42367	560,354	653,748	1,488,362	1,488,362
CONTRIBUTIONS AND DONATIONS	42372	-1,109			
NSF CHECKS	42380	289	-4,572	-284	-284
NSF CHECKS-RETURNED CHECK FEES	42381	240	120	2,030	2,030
OTHER REVENUE	42384	1,266,574	1,165,221	919,604	1,019,604
TOTAL MISC. REVENUES		**2,891,348**	**2,879,517**	**3,474,712**	**3,574,712**
TOTAL REVENUE		**247,459,142**	**282,735,719**	**294,410,907**	**298,680,747**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	69,499,971	70,897,814	82,345,294	82,206,278
OVERTIME PAY-PERMANENT	51005	471,920	482,336	750,145	750,145
REGULAR PAY-EXTRA HELP	51010	1,899,030	988,253	1,337,427	1,419,427
DIFFERENTIAL PAY	51040	1,469,155	1,608,433	1,857,426	1,857,426
SALARY SAVINGS BUDGETED	51099			-6,764,281	-6,764,281
OASDI-SOCIAL SECURITY	52010	5,354,003	5,383,726	6,188,995	6,187,923
PERS	52015	20,910,341	20,543,504	22,035,163	22,031,296
EMPLOYEE INSURANCE & BENEFITS	53010	14,448,820	14,510,442	16,464,686	16,463,391
UNEMPLOYMENT INSURANCE	53015	96,493	91,107	109,748	109,748
WORKERS COMPENSATION INSURANCE	54010	1,355,640	1,302,941	1,187,689	1,187,689
OTHER BENEFITS MISC	55021	106,864	127,755	62,000	62,000
TOTAL SALARIES AND EMPLOYEE BENEF		**115,612,237**	**115,936,311**	**125,574,292**	**125,511,042**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	29,428	8,642	3,500	3,500
TELEPHONE-NON TELECOM 1099	61221	341		100	100
FOOD	61310	30,344	25,213	16,280	16,280
OTHER HOUSEHOLD EXP-SERVICES	61425	52,370	44,246	34,675	34,675

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 36/00/00 -- HEALTH SERVICES AGENCY
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER HOUSEHOLD EXPENSE-SUPPLI	61426	336			
MALPRACTICE INSURANCE	61530	752,686	905,993	906,000	906,000
OTHER INSURANCE	61535	685,946	896,135	2,087,289	2,087,289
MAINT-BUILDING EQMT-SERVICES	61715			416	416
MAINT-DATA PROCESS EQMT-SERV	61717			1,200	1,200
MAINT-MOBILE EQUIPMENT-SERV	61720	150		857	857
MAINT-OFFICE EQUIPMNT-SERVICES	61725	43,331	41,344	72,811	72,811
MAINT-OTH EQUIP-SERVICES	61730	44,253	28,287	72,099	72,099
MAINT-BLDNG MODIFICATION-SERV	61815		75,862		
FACILITIES MAINT-GENERAL-SERV	61835	27,843	21,697	40,730	81,830
LABORATORY FEES	61915	1,069	207		
LAB/DIAGNOSTC SVCS INTRA-AGNCY	61916	12,503	3,467	64,360	64,360
MEDICAL, DENTAL & LAB SUPPLIES	61920	11,183	3,835	21,700	21,700
OTHER MEDICAL MATERIALS & SUPP	61922	979,569	826,399	1,031,155	1,031,155
OXYGEN & OTHER MEDICAL GASES	61924	6,467	6,387	8,375	8,375
PHARMACY SUPPLIES	61926	860,567	1,288,152	1,268,600	1,268,600
EMPL CERTIFICATES & LICENSES	62010	38,738	40,590	67,090	67,090
MEMBERSHIPS	62020	154,678	152,618	156,205	156,205
MISCELLANEOUS EXPENSE-SERVICES	62111	50,653	114,676	478,862	478,862
MISC EXP - ADJUSTMENT	62115		2,444		
SERV & SUPP-OTHER SERVICES	62135	1,490	8,935	500	500
SERV & SUPP-OTHER SUPPLIES	62136	17	827	700	700
BOOKS	62215	5,080	1,622	2,850	2,850
FORMS-FROM OUTSIDE VENDOR	62216			3,000	3,000
MISC NONINVENTORIABLE ITEMS	62217			2,500	2,500
PAPER	62218	141	959	1,000	1,000
PC SOFTWARE PURCHASES	62219	222,388	200,957	182,235	182,235
PHOTO COPY/PRINTER SUPPLIES	62220	31	192	100	100
POSTAGE	62221	45,624	53,525	42,839	42,839
SUBSCRIPTIONS/PERIODICALS	62222	2,006	494	8,114	8,114
SUPPLIES	62223	307,028	245,106	755,640	760,651
NON-PC SOFTWARE	62225	16,454	17,276	18,500	18,500
INVENTORIABLE ITEMS <$10,000	62226	575,824	292,670	716,108	716,108
SOFTWARE LICENSE SERVICES	62227	116,013	112,204	95,683	95,683
SAFETY SUPPLIES	62228	23,001	9,758	29,038	29,038
PC HARDWARE <$10,000	62229		53,809		
ADMINISTRATIVE COSTS	62305		10		
BANKING SERVICES	62310	4,205	6,548	860	860
COMPUTER PROF SVCS	62316	29,480	29,480	29,480	29,480
DPW SERVICES-GENERAL MONEY	62330	3,793	3,793	21,072	21,072
STIPENDS-PROFESSIONAL	62332	8,850	11,025	11,550	11,550
HEALTH CARE SVCS-INTRA-AGENCY	62346	104,507	102,880	75,000	75,000
HSA-INTERDEPARTMENT	62350			42,476	42,476
LAB & DIAGNOSTIC SVCS-OUTSIDE	62357	142,899	96,551	103,900	103,900

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 36/00/00 -- HEALTH SERVICES AGENCY
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
MEDICAL SERVICES	62366	20,400			
MEDICAL SERVICES-OTHER	62367	43,024,560	45,505,410	70,924,701	70,924,701
PHYSICIAN SERVICES	62374	2,299,735	2,126,613	2,680,254	2,680,254
PATIENT TRANSPORTATION	62377	129,869	175,725	266,500	266,500
PROF & SPECIAL SERV-OTHER	62381	21,770,927	25,160,984	34,282,280	36,177,322
PROFICIENCY TESTING	62382	1,534		1,125	1,125
PROBATION SERVICES	62383	139,077	137,974	137,974	137,974
REHABILITATION EXPENSE	62390		1,249	1,155	1,155
UNEMPLOYMENT INSURANCE CLAIMS	62397			4,406	4,406
LEGAL NOTICES	62420			500	500
EQUIPMENT LEASE & RENT	62500	48,959	41,846	53,368	53,368
RENTS/LEASES-STRUC IMP & GRNDS	62610	69,205	54,363	33,080	33,080
FIELD EQUIPMENT	62710	329			
SMALL TOOLS & INSTRUMENTS	62715	424	237	6,100	6,100
ADVERTISING & PROMOTION SUPP	62801	42,345	26,868	55,875	55,875
BUS PASSES	62809	13,588	12,278	28,700	28,700
EDUCATION AND/OR TRAINING	62826	147,692	119,771	244,396	244,396
INV MTRLS USED-CRDR-CO WAREHSE	62841			59,455	59,455
SPECIAL MISC EXPENSE-SERVICES	62856	63,614	126,379	44,620	44,620
SPECIAL MISC EXPENSE-SUPPLIES	62857	67,053	36,633	55,572	55,572
PREVENTION PROGRAM	62866	409,881	455,936	672,571	672,571
PRINTING MATERIALS	62867			8,600	8,600
RECREATION & THERAPY SUPPLIES	62873	9,576	19,736	75,499	75,499
SECURITY SERVICES	62880	440,600	478,187	368,479	368,479
SUBSCRIPTIONS BOOKS & ED MATER	62890	3,719	1,680	10,363	10,363
AIR FARE	62910	8,458	7,929	14,800	14,800
AUTO RENTALS	62912			1,000	1,000
EDUCATION & TRAINING(REPT)	62914	2,496		53,250	53,250
GAS, OIL, FUEL	62920			200	200
LODGING	62922	47,592	35,250	47,789	47,789
MEALS	62924	14,674	29,169	29,040	29,040
MILEAGE	62926	93,699	85,653	250,334	250,334
TRAVEL-OTHER(NON-REPT)	62928	7,277	5,733	34,158	34,158
REGISTRATIONS (NON REPT)	62930	51,466	37,328	64,047	64,047
SERVICE CENTER REPLCMT INCRMNT	62936			1,629	1,629
WASTE DISPOSAL	63010	18,107		125	125
SANITATION SERVICES	63011	15,391			
UTILITIES-OTHER	63075	5,194	4,883	4,060	4,060
OUTSIDE EXPENSE MEDICAL CARE	64026	2,977,793	3,093,422	3,710,330	3,710,330
OUTSIDE HOSPITAL EXPENSE	64027	21,475,663	27,757,583	26,549,746	26,549,746
OUTSIDE PHYSICIANS	64028	165,376	179,985	200,000	200,000
TOTAL SERVICES AND SUPPLIES		**98,977,559**	**111,453,619**	**149,451,530**	**151,392,683**
SERVICES AND SUPPLIES-ISF					
ISD-RADIO	61215			3,500	3,500

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 36/00/00 -- HEALTH SERVICES AGENCY
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
ISD-TELECOM SERVICES	61220	1,347,593	1,305,699	628,773	628,773
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	1,468,281	1,906,446	2,223,277	2,223,277
ISD-DUPLICATING SERVICES	62214	30,231	28,896	39,585	39,585
ISD-HCM SOFTWARE SUBSCRIPTION	62230		211,757	931,795	931,795
ISD-CONSULT/MGT/PC SERVICES	62317	134,555	290,075	12,733	12,733
GSD-CUSTODIAL SERVICES	62321	1,452,660	1,307,202	1,570,174	1,570,174
ISD-DATA PROCESSING SERVICES	62325	2,464,440	2,619,564	3,643,488	3,643,488
ISD-GIS SERVICES	62349	4,850	7,449		
GSD-REAL ESTATE SERVICES	62362	4,535	44,809	75,933	75,933
WAREHOUSE SERVICES	62363			23,226	23,226
GSD-PURCHASING SERVICES	62364	102,938	70,369	104,208	104,208
GSD-MANAGEMENT SERVICES	62365	86,574		56,643	56,643
GSD-LEASE MANAGEMENT	62845			283,403	283,403
GSD-SERVICE CENTER CHARGES	62935	745,846	360,611	194,444	194,444
GSD-SERV CTR POOL VEH CHARGES	62938	4,624	4,675	4,312	4,312
GSD-UTILITIES	63070	854,227	843,342	1,070,347	1,070,347
TOTAL SERVICES AND SUPPLIES-ISF		**8,701,354**	**9,000,894**	**10,865,841**	**10,865,841**
OTHER CHARGES					
AID TO MENTALLY ILL 1099	74004	2,635,056	2,644,664	1,478,000	1,478,000
OTHER CHARGES-MISC	74065	15,853,922	15,839,321	16,889,153	16,889,153
PRINCIPAL ON FINANCED PURCH	74230			-3,000	-3,000
PRINCIPAL ON ROU LEASES	74231	200,207	201,589	547,849	547,849
INTEREST ON FINANCED PURCHASES	74420			-800	-800
INTEREST ON ROU LEASES	74421	36,474	32,510	32,425	32,425
UNCOLLECTIBLE ACCOUNTS-EXPENSE	75000	7,947	30,936		
FORGIVENESS OF DEBT	75001		1,000,000		
CONTRIB TO OTH AGENCS-CCS REF	75228	57,269	56,913	1,506,000	1,506,000
CONTRIB TO OTHER AGENCIES-OTH	75230	2,894,327	3,456,304	4,054,759	4,054,759
CONTRIB TO TRUST/AGENCY FUND	75233	80,387	90,357	85,445	85,445
TRUST FUND DISBURSEMENTS	75294	6,782,742	7,912,448	8,000,000	8,000,000
COUNTY OVERHEAD A87/CP	75315	40,229	701,409	701,409	701,409
TOTAL OTHER CHARGES		**28,588,560**	**31,966,451**	**33,291,240**	**33,291,240**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	873,406			
EQUIPMENT	86204	23,398	22,639		
MEDICAL EQUIPMENT	86221		75,672	428,000	428,000
TOTAL FIXED ASSETS		**896,804**	**98,311**	**428,000**	**428,000**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000		3,999,181	100,000	100,000
OPER TRF OUT-ST HOSP OFFSET	90002			297,019	297,019
OPER TRF OUT-TO PLANT FUND	90040	17,680,784	6,355,310	2,500,000	2,500,000
TOTAL OTHER FINANCING USES		**17,680,784**	**10,354,491**	**2,897,019**	**2,897,019**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-181,935,461	-199,225,126	-36,632,263	-38,204,942

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 36/00/00 -- HEALTH SERVICES AGENCY
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRA-FUND TRANSFERS-OUT G84	95002	181,587,586	199,074,800	27,697,570	30,470,354
INTRA-FUND TR-IN	95045	-2,382,418	-2,382,418	-2,382,418	-2,382,418
INTRA-FUND TR-OUT	95046	2,382,418	2,382,418	2,382,418	2,382,418
INTRA-FD TRF OUT-CO OVERHEAD	95191	4,174,449	4,313,081	4,810,025	4,810,025
INTRA-FUND TRF-CORRECTIONS	95200	-1,029,557	-894,723	-1,092,601	-1,092,601
INTRA-FUND TRF-HSD OVERHEAD	95205	-1,897,610	-1,803,770	-1,870,953	-1,989,319
INTRA-FUND TRF-HSA	95206	843,545	1,774,800	3,743,639	5,219,139
INTRA-FUND TRF-JV HLL MED CARE	95211	-1,077,080	-1,072,382	-1,287,355	-1,287,355
INTRA-FUND MEDI-CRUZ CLINICS	95222	1,882			
INTRA-FUND TRF IN-OTHER	95225	-2,004,922	-829,010	-992,090	-992,090
INTRA-FUND TRF OUT-OTHER	95226	2,758,243	1,752,395	1,794,215	1,794,215
INTRA-FUND TRF-PERSONNEL	95227	296,355	216,858	325,106	325,106
INTRA-FUND TRF-PROBATION	95228	-1,241,264	-1,436,511	-1,804,501	-1,804,501
INTRA-FUND TRF-PUBLIC HEALTH	95229	-1,882			
INTRA-FD TRF-RADIO SERV	95387	8,161	2,753		
TRNSFRS OTH AGENCY DEPTS-LABOR	95555	-67,036			
TRNSFRS OTH AGENCY DEPTS-SVCS	95560	-19,532,562	-21,157,632	-21,803,964	-21,803,964
HSA COST ALLOCATION-ADMIN	95561	15,721,602	15,306,956	16,655,512	16,655,512
HSA COST ALLOCATION-COMBINED	95562	3,810,960	5,850,678	5,148,452	5,148,452
TOTAL INTRAFUND TRANSFERS		**415,409**	**1,873,167**	**-5,309,208**	**-2,751,969**
TOTAL EXPENDITURES/APPROPRIATIONS		**270,872,707**	**280,683,244**	**317,198,714**	**321,633,856**
NET COST		**23,413,565**	**-2,052,475**	**22,787,807**	**22,953,109**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/12/00 -- HUMAN SERVICES DEPT/HOMELESS ASST PROGRAMS/HOMELESS ASST PROGRAMS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: GENERAL RELIEF
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	29,947	13,858		
TOTAL REV FROM USE OF MONEY & PROP		**29,947**	**13,858**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-CHILD WELFARE SERVICES	40520	1,647,590	1,467,375	884,498	1,271,000
ST-GAIN	40530		3,138,679	2,952,447	2,952,447
ST-COMMUNITY SVCS BLOCK GRANT	40654	447,510	198,762		
ST-HOUSING	40867	4,302,595	5,240,802	6,164,141	6,356,337
FED-GAIN ADMIN	40932	4,219,482	84,607		
FED-MAA/TCM MEDI-CAL ADMIN ACT	40935	667,360	1,101,113	900,000	900,000
FED-HUD	41106	443,033	520,163	466,000	696,956
FED-FROM OTHER GOVT AGENCIES	41130			251,839	251,839
TOTAL INTERGOVERNMENTAL REVENUES		**11,727,570**	**11,751,501**	**11,618,925**	**12,428,579**
CHARGES FOR SERVICES					
COST RECOVERY-OTHER	42022	260,637			
TOTAL CHARGES FOR SERVICES		**260,637**	**0**	**0**	**0**
MISC. REVENUES					
CONTRIBUTIONS FROM OTHER FUNDS	42367				2,279,108
TOTAL MISC. REVENUES		**0**	**0**	**0**	**2,279,108**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	687,077			
TOTAL OTHER FINANCING SOURCES		**687,077**	**0**	**0**	**0**
TOTAL REVENUE		**12,705,231**	**11,765,359**	**11,618,925**	**14,707,687**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	1,897,144	2,096,127	2,086,266	2,177,938
OVERTIME PAY-PERMANENT	51005	751			
REGULAR PAY-EXTRA HELP	51010	38,623	13,576		90,034
DIFFERENTIAL PAY	51040	12,346	13,027	26,624	26,624
SALARY SAVINGS BUDGETED	51099			-183,959	-197,507
OASDI-SOCIAL SECURITY	52010	143,278	156,756	153,106	166,517
PERS	52015	570,301	608,177	583,524	609,088
EMPLOYEE INSURANCE & BENEFITS	53010	441,729	490,717	495,184	527,241
TOTAL SALARIES AND EMPLOYEE BENEF		**3,104,172**	**3,378,380**	**3,160,745**	**3,399,935**
SERVICES AND SUPPLIES					
MEMBERSHIPS	62020	300			
PC SOFTWARE PURCHASES	62219	1,685			125,000
INVENTORIABLE ITEMS <$10,000	62226	22,361			
SOFTWARE LICENSE SERVICES	62227		289		
PROF & SPECIAL SERV-OTHER	62381	8,199,880	9,161,145	11,872,085	14,227,762
SPECIAL MISC EXPENSE-SERVICES	62856	318,477	198,762		
CHILD PROTECTION-ORIGINAL	62885	629,385	465,947	325,000	755,000
AIR FARE	62910	832	3,247	4,500	4,500
LODGING	62922	1,032	6,505	6,000	6,000
MEALS	62924	293	1,928	1,000	1,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/12/00 -- HUMAN SERVICES DEPT/HOMELESS ASST PROGRAMS/HOMELESS ASST PROGRAMS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: GENERAL RELIEF
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
MILEAGE	62926	1,439	1,598	1,000	1,000
TRAVEL-OTHER(NON-REPT)	62928	715	709	500	500
REGISTRATIONS (NON REPT)	62930	6,453	4,300	8,000	8,000
TOTAL SERVICES AND SUPPLIES		**9,182,852**	**9,844,430**	**12,218,085**	**15,128,762**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	1,762	5,887	920	920
ISD-CONSULT/MGT/PC SERVICES	62317	31,673	38,752	47,903	47,903
GSD-SERVICE CENTER CHARGES	62935			1,000	1,000
GSD-SERV CTR POOL VEH CHARGES	62938			1,000	1,000
TOTAL SERVICES AND SUPPLIES-ISF		**33,435**	**44,639**	**50,823**	**50,823**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75230		1,195,160	1,250,000	1,500,000
CONTRIB TO OTHER FUNDS-OTHER	75232				2,000,000
SUPPORTIVE SERVICES 1099	75291	5,253,206	4,245,511	3,511,944	3,468,446
TOTAL OTHER CHARGES		**5,253,206**	**5,440,671**	**4,761,944**	**6,968,446**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-110,061	-1,303,121	-1,250,000	-1,250,000
INTRA-FUND TRANSFERS-OUT G84	95002	5,440			
INTRA-FUND TRF-HSD OVERHEAD	95205		-686,016		
INTRA-FUND TRF-HSA	95206		-291,241	-2,822,300	-4,254,825
INTRA-FUND TRF IN-OTHER	95225	-95,706			-85,082
TOTAL INTRAFUND TRANSFERS		**-200,327**	**-2,280,378**	**-4,072,300**	**-5,589,907**
TOTAL EXPENDITURES/APPROPRIATIONS		**17,373,338**	**16,427,742**	**16,119,297**	**19,958,059**
NET COST		**4,668,107**	**4,662,383**	**4,500,372**	**5,250,372**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/12/00 -- HUMAN SERVICES DEPT/HOMELESS ASST PROGRAMS/HOMELESS ASST PROGRAMS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	56,154	117,517		
TOTAL REV FROM USE OF MONEY & PROP		**56,154**	**117,517**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-HOUSING	40867	302,164	596,391		
TOTAL INTERGOVERNMENTAL REVENUES		**302,164**	**596,391**	**0**	**0**
TOTAL REVENUE		**358,318**	**713,908**	**0**	**0**
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381	389,888	541,030		
TOTAL SERVICES AND SUPPLIES		**389,888**	**541,030**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**389,888**	**541,030**	**0**	**0**
NET COST		**31,570**	**-172,878**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/13/00 -- HUMAN SERVICES DEPT/SHELTER AND CARE/SHELTER AND CARE
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: GENERAL RELIEF
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
PERS	52015	-1,496			
UNEMPLOYMENT INSURANCE	53015	260,015	213,720	113,576	113,576
TOTAL SALARIES AND EMPLOYEE BENEF		**258,519**	**213,720**	**113,576**	**113,576**
SERVICES AND SUPPLIES					
SECURITY SERVICES	62880	7,819			
TOTAL SERVICES AND SUPPLIES		**7,819**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**266,338**	**213,720**	**113,576**	**113,576**
NET COST		**266,338**	**213,720**	**113,576**	**113,576**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/16/00 -- HUMAN SERVICES DEPT/WORKFORCE INVEST BOARD/WORKFORCE INVESTMT BD SUPPORT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
FED-WIB WORK INVEST ADMIN	40943	3,225,729	3,018,410	4,163,134	4,163,134
AID FROM OTHER GOV AGENCIES	41155	60,065	68,281	83,303	83,303
AID FROM OTH GOV-RDA	41159	49,750	4,604		
TOTAL INTERGOVERNMENTAL REVENUES		**3,335,544**	**3,091,295**	**4,246,437**	**4,246,437**
MISC. REVENUES					
CONTRIBUTIONS FROM OTHER FUNDS	42367	21,719	254,049	338,750	1,350,864
OTHER REVENUE	42384	1,000			
TOTAL MISC. REVENUES		**22,719**	**254,049**	**338,750**	**1,350,864**
TOTAL REVENUE		**3,358,263**	**3,345,344**	**4,585,187**	**5,597,301**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	677,554	678,492	739,528	739,528
REGULAR PAY-EXTRA HELP	51010	34,927	36,538	64,306	64,306
DIFFERENTIAL PAY	51040	10,454	13,739	14,028	14,028
OASDI-SOCIAL SECURITY	52010	54,744	55,161	53,890	53,890
PERS	52015	213,756	202,451	202,044	202,044
EMPLOYEE INSURANCE & BENEFITS	53010	76,007	81,156	72,698	72,698
OTHER BENEFITS MISC	55021	799	948		
TOTAL SALARIES AND EMPLOYEE BENEF		**1,068,241**	**1,068,485**	**1,146,494**	**1,146,494**
SERVICES AND SUPPLIES					
MEMBERSHIPS	62020	7,200	6,950	7,970	7,970
MISCELLANEOUS EXPENSE-SERVICES	62111	1,000			
PC SOFTWARE PURCHASES	62219	3,242			
POSTAGE	62221			50	50
SUPPLIES	62223		138	500	500
INVENTORIABLE ITEMS <$10,000	62226			15,000	15,000
STIPENDS-PROFESSIONAL	62332	1,875	1,125	3,000	3,000
PROF & SPECIAL SERV-OTHER	62381	315,547	330,474	695,190	1,695,190
LEGAL NOTICES	62420		204	1,000	1,000
RENTS/LEASES-STRUC IMP & GRNDS	62610	1,018		500	500
ADVERTISING & PROMOTION SUPP	62801	157	916	1,000	1,000
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,831	787	1,231	1,231
AIR FARE	62910	2,831	1,796	4,500	4,500
EDUCATION & TRAINING(REPT)	62914			10,000	10,000
LODGING	62922	7,557	1,222	10,287	10,287
MEALS	62924	1,414	268	1,787	1,787
MILEAGE	62926	393	279	6,109	6,109
TRAVEL-OTHER(NON-REPT)	62928	1,238	274	1,717	1,717
REGISTRATIONS (NON REPT)	62930	9,654	9,522	10,300	10,300
TOTAL SERVICES AND SUPPLIES		**354,957**	**353,955**	**770,141**	**1,770,141**
SERVICES AND SUPPLIES-ISF					
ISD-DUPLICATING SERVICES	62214			500	500
GSD-PURCHASING SERVICES	62364		68		
TOTAL SERVICES AND SUPPLIES-ISF		**0**	**68**	**500**	**500**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/16/00 -- HUMAN SERVICES DEPT/WORKFORCE INVEST BOARD/WORKFORCE INVESTMT BD SUPPORT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER CHARGES					
HRS-TRAINING & PLACEMENT	75247	1,392,447	1,212,382	1,677,803	1,677,803
HSD INDIVIDUAL REFERRAL	75248	319,744	441,619	650,385	662,499
SERVICES FOR CLIENTS	75288	11,441	22,139	67,705	67,705
TOTAL OTHER CHARGES		**1,723,632**	**1,676,140**	**2,395,893**	**2,408,007**
INTRAFUND TRANSFERS					
INTRA-FUND TRF-HSD OVERHEAD	95205	215,783	247,822	275,159	275,159
TOTAL INTRAFUND TRANSFERS		**215,783**	**247,822**	**275,159**	**275,159**
TOTAL EXPENDITURES/APPROPRIATIONS		**3,362,613**	**3,346,470**	**4,588,187**	**5,600,301**
NET COST		**4,350**	**1,126**	**3,000**	**3,000**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/20/10 -- HUMAN SERVICES DEPT/SOCIAL SERVICES (WELFARE)/SOCIAL SERVICES ADMINISTRATION
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
MISC. REVENUES					
NSF CHECKS	42380	-582			
TOTAL MISC. REVENUES		**-582**	**0**	**0**	**0**
	TOTAL REVENUE	**-582**	**0**	**0**	**0**
	NET COST	**582**	**0**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/20/20 -- HUMAN SERVICES DEPT/SOCIAL SERVICES (WELFARE)/CATEGORICAL AIDS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: AID PROGRAMS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
OTHER LICENSES & PERMITS	40330	4,722	2,675		
TOTAL LICENSES, PERMITS AND FRANCHIS		**4,722**	**2,675**	**0**	**0**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	289,586	238,751	-22,183	
TOTAL REV FROM USE OF MONEY & PROP		**289,586**	**238,751**	**-22,183**	**0**
INTERGOVERNMENTAL REVENUES					
ST-AFDC - FG&U	40518	5,431,321	5,208,354	5,587,833	5,587,833
ST-CHILD ABUSE PREVENT-AB 1733	40584	26,016	26,035		
ST-CWKS MOE REV	40859	4,577,983	3,875,150	3,956,362	3,956,362
ST-REALIGNMENT	40878	2,174,918	2,174,918	2,174,918	2,174,918
ST-AB118 LOCAL REV FD PROG	40902	6,186,774	5,632,482	6,141,714	6,141,714
FED-ADOPTIONS ASSISTANCE PROGR	40950	4,441,062	4,308,809	4,505,929	4,505,929
FED-AFDC	40952	5,367,247	6,437,441	7,136,391	7,136,391
FED-FOSTER CARE	40964	641,485	934,603	1,011,735	1,011,735
FED-REFUGEE CASH	40968	18,536	3	9,180	9,180
TOTAL INTERGOVERNMENTAL REVENUES		**28,865,342**	**28,597,795**	**30,524,062**	**30,524,062**
CHARGES FOR SERVICES					
VITALS RECORD COPIES	41558	53,921	51,064	34,848	34,848
VITAL STATISTICS	41716	12,217	12,903	13,055	13,055
COST RECOVERY-OTHER	42022	46,967	53,758	49,046	49,046
TOTAL CHARGES FOR SERVICES		**113,105**	**117,725**	**96,949**	**96,949**
MISC. REVENUES					
OTHER REVENUE	42384		48,252		
TOTAL MISC. REVENUES		**0**	**48,252**	**0**	**0**
TOTAL REVENUE		**29,272,755**	**29,005,198**	**30,598,828**	**30,621,011**
OTHER CHARGES					
ADOPTIONS	74000	9,748,248	9,443,152	9,963,427	9,963,427
AID TO FAMILIES W/ DEPEN CHILD	74003	15,277,380	14,974,361	16,149,321	16,149,321
APPROVED RELATIVE CAREGVR-ARC	74008	130,707	181,662	3,238	
FOSTER CARE & JUVENLE INSTITUT	74032	5,268,892	4,738,150	5,535,342	5,538,580
IHSS-ADMIN - MOE	74046	11,326,046	12,861,152	13,420,468	13,339,085
KINGAP PROGRAM	74049	520,525	542,734	588,401	588,401
REFUGEE CASH ASSISTANCE	74080	19,284	-16	67,540	67,540
STATE UTILITY ASSIST SUBSIDY	74084	94,581	45,673	97,721	97,721
WORK INCENT NUTRIT SUP WOMENS	74096	34,599	32,684	36,120	36,120
HSD-CLEARING & CONT ACCTS	75325	12,216,836	11,536,792		
HSD-CLEARING REPLENISHMENTS	75326	-12,213,286	-11,536,792		
TOTAL OTHER CHARGES		**42,423,812**	**42,819,552**	**45,861,578**	**45,780,195**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	27,853			
TOTAL OTHER FINANCING USES		**27,853**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002	47,494	224,614	42,702	42,702

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/20/20 -- HUMAN SERVICES DEPT/SOCIAL SERVICES (WELFARE)/CATEGORICAL AIDS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: AID PROGRAMS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRA-FUND TRF-HSA	95206	24,104	24,103	24,103	24,103
INTRA-FUND TRF IN-OTHER	95225	-70	-210		
TOTAL INTRAFUND TRANSFERS		**71,528**	**248,507**	**66,805**	**66,805**
TOTAL EXPENDITURES/APPROPRIATIONS		**42,523,193**	**43,068,059**	**45,928,383**	**45,847,000**
NET COST		**13,250,438**	**14,062,861**	**15,329,555**	**15,225,989**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/20/30 -- HUMAN SERVICES DEPT/SOCIAL SERVICES (WELFARE)/GENERAL ASSISTANCE
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: GENERAL RELIEF
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
CHILD CARE DEVELOPER FEES	40258	127,843	-3,467	55,265	55,265
TOTAL LICENSES, PERMITS AND FRANCHIS		**127,843**	**-3,467**	**55,265**	**55,265**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	17,864	20,282	15,412	15,412
TOTAL REV FROM USE OF MONEY & PROP		**17,864**	**20,282**	**15,412**	**15,412**
CHARGES FOR SERVICES					
SS TRUNC GC27361.D IC132320	42058		3,200		
TOTAL CHARGES FOR SERVICES		**0**	**3,200**	**0**	**0**
TOTAL REVENUE		**145,707**	**20,015**	**70,677**	**70,677**
OTHER CHARGES					
GENERAL ASSISTANCE	74035	2,058,894	2,050,832	2,229,168	2,229,168
REPAYMENTS TO GENERAL ASSISTNC	74081	-207,537	-147,350	-194,310	-194,310
TOTAL OTHER CHARGES		**1,851,357**	**1,903,482**	**2,034,858**	**2,034,858**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	375	418		
TOTAL INTRAFUND TRANSFERS		**375**	**418**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,851,732**	**1,903,900**	**2,034,858**	**2,034,858**
NET COST		**1,706,025**	**1,883,885**	**1,964,181**	**1,964,181**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/20/40 -- HUMAN SERVICES DEPT/SOCIAL SERVICES (WELFARE)/FAMILY RELATIONS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
DOMESTIC VIOLENCE MARRIAGE LIC	40308	37,898	35,229	38,822	38,822
TOTAL LICENSES, PERMITS AND FRANCHIS		**37,898**	**35,229**	**38,822**	**38,822**
MISC. REVENUES					
CONTRIBUTIONS FROM OTHER FUNDS	42367	50,000			
NSF CHECKS	42380		100		
NSF CHECKS-RETURNED CHECK FEES	42381		40		
TOTAL MISC. REVENUES		**50,000**	**140**	**0**	**0**
TOTAL REVENUE		**87,898**	**35,369**	**38,822**	**38,822**
SERVICES AND SUPPLIES					
MISC EXP - ADJUSTMENT	62115	124			
PROF & SPECIAL SERV-OTHER	62381	50,000			
TOTAL SERVICES AND SUPPLIES		**50,124**	**0**	**0**	**0**
OTHER CHARGES					
DOMES VIOLNCE MARRIAGE LIC FEE	74021	47,000	42,073		
CHILD ABUSE PREVENTION COUNCIL	75217	35,677	25,000		
TOTAL OTHER CHARGES		**82,677**	**67,073**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-83,627	-74,098		
INTRA-FUND TRANSFERS-OUT G84	95002	40,926	42,073	47,000	47,000
INTRA-FUND TRF-HSA	95206	7,024	7,025		
TOTAL INTRAFUND TRANSFERS		**-35,677**	**-25,000**	**47,000**	**47,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**97,124**	**42,073**	**47,000**	**47,000**
NET COST		**9,226**	**6,704**	**8,178**	**8,178**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/10 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/EMPLOY & BENEFIT SERVICES
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-ADOPTION	40510	-65,967			
ST-AFDC	40516	67,647			
ST-GAIN	40530	4,591,134	4,889,112	1,085,226	1,203,592
ST-MEDI-CAL	40534	22,764,233	21,736,140	21,996,489	21,996,489
ST-NON ASSISTANCE FOOD STAMPS	40536	7,994,947	8,790,372	11,449,984	11,449,984
ST-REVENUE OFFSET FOR UNCOLL	40550	92,001	-1,117		
ST-OTHER	40894	87,931	145,830		
FED-ADOPTIONS ADMIN	40920	-312	-17,158		
FED-FOOD STMP EMPL & TRNG ADMN	40928	362,547	282,460	298,399	407,503
FED-GAIN ADMIN	40932	15,905,799	15,362,911	18,321,789	18,854,744
FED-NON ASSTNC FOOD STMPS ADMN	40936	11,592,259	11,837,481	9,546,422	9,546,422
FED-REV OFFSET FOR UNCOLLCTBLE	40945	-34,044	110,146		
TOTAL INTERGOVERNMENTAL REVENUES		**63,358,175**	**63,136,177**	**62,698,309**	**63,458,734**
MISC. REVENUES					
OTHER REVENUE	42384	22,244			
TOTAL MISC. REVENUES		**22,244**	**0**	**0**	**0**
TOTAL REVENUE		**63,380,419**	**63,136,177**	**62,698,309**	**63,458,734**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	19,051,709	20,343,034	23,122,173	23,122,173
OVERTIME PAY-PERMANENT	51005	972,011	349,780		
REGULAR PAY-EXTRA HELP	51010	14,831	42,716		
DIFFERENTIAL PAY	51040	713,559	843,833	1,064,172	1,064,172
SALARY SAVINGS BUDGETED	51099			-2,167,045	-2,167,045
OASDI-SOCIAL SECURITY	52010	1,567,863	1,625,525	1,840,247	1,840,247
PERS	52015	5,962,281	6,106,333	6,698,609	6,698,609
EMPLOYEE INSURANCE & BENEFITS	53010	5,985,750	6,071,704	6,675,618	6,675,618
OTHER BENEFITS MISC	55021	500	649		
TOTAL SALARIES AND EMPLOYEE BENEF		**34,268,504**	**35,383,574**	**37,233,774**	**37,233,774**
SERVICES AND SUPPLIES					
EMPL CERTIFICATES & LICENSES	62010		150	175	175
MISCELLANEOUS EXPENSE-SERVICES	62111	-463	1,062	1,500	1,500
PC SOFTWARE PURCHASES	62219			8,189	8,189
POSTAGE	62221	348,248	394,952	350,000	350,000
PROF & SPECIAL SERV-OTHER	62381	1,407,481	1,184,917	541,893	650,997
ADVERTISING & PROMOTION SUPP	62801	1,264		4,000	4,000
EDUCATION AND/OR TRAINING	62826		72		
AIR FARE	62910	1,962	2,712	4,100	4,100
GAS, OIL, FUEL	62920	170	39	100	100
LODGING	62922	8,507	10,145	13,500	13,500
MEALS	62924	2,130	2,933	4,300	4,300
MILEAGE	62926	4,050	2,737	4,700	4,700
TRAVEL-OTHER(NON-REPT)	62928	1,734	1,152	2,000	2,000
REGISTRATIONS (NON REPT)	62930	1,086	8,928	1,489	1,489

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/10 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/EMPLOY & BENEFIT SERVICES
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TOTAL SERVICES AND SUPPLIES		**1,776,169**	**1,609,799**	**935,946**	**1,045,050**
OTHER CHARGES					
CHILD CARE	75218	1,862,518	2,140,115	2,080,529	2,080,529
SUPPORTIVE SERVICES 1099	75291	3,715,989	3,566,570	2,690,762	3,223,717
TOTAL OTHER CHARGES		**5,578,507**	**5,706,685**	**4,771,291**	**5,304,246**
INTRAFUND TRANSFERS					
INTRA-FUND TRF-HSA	95206	1,136,439	1,030,526	769,827	888,193
TOTAL INTRAFUND TRANSFERS		**1,136,439**	**1,030,526**	**769,827**	**888,193**
TOTAL EXPENDITURES/APPROPRIATIONS		**42,759,619**	**43,730,584**	**43,710,838**	**44,471,263**
NET COST		**-20,620,800**	**-19,405,593**	**-18,987,471**	**-18,987,471**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/20 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/FAMILY & CHILD SVCS DVSN
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-ADOPTION	40510	61,333	65,150	71,661	71,661
ST-CHILD WELFARE SERVICES	40520	1,520,376	1,321,335	997,931	997,931
ST-FOSTER FAMILY HOME LICENSNG	40528	21,752	153,649		
ST-AB118 LOCAL REV FD PROG	40902	11,077,456	11,724,960	11,535,727	11,535,727
FED-ADOPTIONS ADMIN	40920	911,330	921,254	1,091,354	1,091,354
FED-CHILD WELFARE SRVCS ADMIN	40924	10,217,959	10,390,851	10,840,922	10,933,519
FED-FAMILY PRESERVATIONS-ADMN	40927	276,311	243,757	281,377	281,377
FED-TTL XX FOR CWS&FC AST ADM	40929	215,706	220,259	210,648	210,648
FED-FOSTER FAMILY LICNSNG ADMN	40930	13,764	21,178	27,007	27,007
FED-CSBG CM SRV BLCK GRNT-ADMN	40942		2		
TOTAL INTERGOVERNMENTAL REVENUES		**24,315,987**	**25,062,395**	**25,056,627**	**25,149,224**
TOTAL REVENUE		**24,315,987**	**25,062,395**	**25,056,627**	**25,149,224**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	8,374,523	8,779,761	9,846,500	10,093,200
OVERTIME PAY-PERMANENT	51005	477,693	427,907	490,000	490,000
REGULAR PAY-EXTRA HELP	51010	29,127	38,294		
DIFFERENTIAL PAY	51040	289,171	344,870	728,927	742,537
SALARY SAVINGS BUDGETED	51099			-936,852	-959,427
OASDI-SOCIAL SECURITY	52010	692,285	724,593	789,818	809,731
PERS	52015	2,582,261	2,601,617	2,802,882	2,875,509
EMPLOYEE INSURANCE & BENEFITS	53010	2,005,987	2,129,807	2,375,549	2,433,155
TOTAL SALARIES AND EMPLOYEE BENEF		**14,451,047**	**15,046,849**	**16,096,824**	**16,484,705**
SERVICES AND SUPPLIES					
MEMBERSHIPS	62020	1,500	1,500	1,500	1,500
PC SOFTWARE PURCHASES	62219	4,861	7,480	7,920	7,920
SUPPLIES	62223	127			
MEDICAL SERVICES	62366	203,835	217,855	243,000	243,000
PROF & SPECIAL SERV-OTHER	62381	146,478	110,751	43,000	43,000
RENTS/LEASES-STRUC IMP & GRNDS	62610	300	355	150	150
CHILD PROTECTION-NON REPT	62882	99,576	94,584	122,943	122,943
CHILD PROTECTION-ORIGINAL	62885	4,310,160	4,201,836	3,736,424	3,829,021
AIR FARE	62910	14,958	5,646	15,000	15,000
AUTO RENTALS	62912	-21,202	702	5,000	5,000
EDUCATION & TRAINING(REPT)	62914	1,173	1,086	2,000	2,000
GAS, OIL, FUEL	62920	87	157	100	100
LODGING	62922	15,820	6,880	12,000	12,000
MEALS	62924	8,141	3,275	7,000	7,000
MILEAGE	62926	13,088	11,829	18,000	18,000
TRAVEL-OTHER(NON-REPT)	62928	1,645	997	2,000	2,000
REGISTRATIONS (NON REPT)	62930	3,996	3,220	8,000	8,000
TOTAL SERVICES AND SUPPLIES		**4,804,543**	**4,668,153**	**4,224,037**	**4,316,634**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001		-192,589		

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/20 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/FAMILY & CHILD SVCS DVSN
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRA-FUND TRF-HSA	95206	782,079	727,116	886,410	886,410
INTRA-FUND TRF OUT-OTHER	95226	750,296	750,730	770,500	770,500
TOTAL INTRAFUND TRANSFERS		**1,532,375**	**1,285,257**	**1,656,910**	**1,656,910**
TOTAL EXPENDITURES/APPROPRIATIONS		**20,787,965**	**21,000,259**	**21,977,771**	**22,458,249**
NET COST		**-3,528,022**	**-4,062,136**	**-3,078,856**	**-2,690,975**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/30 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/ADULT & LTC SVCS DVSN
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-PUBLIC AUTHORITY ADMIN	40505	2,194,033	2,560,718	2,004,278	2,008,116
ST-IN HOME SUPPORTIVE SERVICES	40532	3,457,742	3,206,946	3,386,990	3,386,990
ST-ADULT PROGRAMS	40546	77,147			
ST-COMMUNITY SVCS BLOCK GRANT	40654	592,868	680,744	851,277	851,277
FED-PUBLIC AUTHORITY ADMIN	40939	2,638,122	2,954,662	2,673,910	2,673,910
FED-CSBG CM SRV BLCK GRNT-ADMN	40942	2,892,019	2,961,170	3,115,388	3,115,388
FED-IHSS IN HOME SUPP SERV	40955	4,083,278	4,722,108	5,320,722	5,320,722
TOTAL INTERGOVERNMENTAL REVENUES		**15,935,209**	**17,086,348**	**17,352,565**	**17,356,403**
TOTAL REVENUE		**15,935,209**	**17,086,348**	**17,352,565**	**17,356,403**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	6,228,441	6,614,531	7,571,792	7,601,247
OVERTIME PAY-PERMANENT	51005	111,980	73,201		
REGULAR PAY-EXTRA HELP	51010	144,751	238,909		80,000
DIFFERENTIAL PAY	51040	157,233	218,456	313,270	316,910
SALARY SAVINGS BUDGETED	51099			-680,577	-690,645
OASDI-SOCIAL SECURITY	52010	498,773	536,400	594,880	603,532
PERS	52015	1,921,322	1,984,678	2,167,431	2,177,883
EMPLOYEE INSURANCE & BENEFITS	53010	1,538,057	1,559,867	1,726,753	1,777,614
OTHER BENEFITS MISC	55021		480		
TOTAL SALARIES AND EMPLOYEE BENEF		**10,600,557**	**11,226,522**	**11,693,549**	**11,866,541**
SERVICES AND SUPPLIES					
MEMBERSHIPS	62020	11,000	12,100	13,100	13,100
PROF & SPECIAL SERV-OTHER	62381	314,926	217,025	195,033	195,033
RENTS/LEASES-STRUC IMP & GRNDS	62610	4,868	858		
ADVERTISING & PROMOTION SUPP	62801	25,926	3,460		
INV MTRLS USED-CRDR-CO WAREHSE	62841			27,684	27,684
SPECIAL MISC EXPENSE-SERVICES	62856	191,027	370,880	415,144	415,144
AIR FARE	62910	8,583	1,013	4,400	4,400
GAS, OIL, FUEL	62920	88	20	100	100
LODGING	62922	13,613	2,162	10,800	10,800
MEALS	62924	3,587	1,624	3,400	3,400
MILEAGE	62926	39,975	45,702	41,000	41,000
TRAVEL-OTHER(NON-REPT)	62928	504	805	1,000	1,000
REGISTRATIONS (NON REPT)	62930	9,808	853	682	682
TOTAL SERVICES AND SUPPLIES		**623,905**	**656,502**	**712,343**	**712,343**
SERVICES AND SUPPLIES-ISF					
GSD-SERV CTR POOL VEH CHARGES	62938	300	75	230	230
TOTAL SERVICES AND SUPPLIES-ISF		**300**	**75**	**230**	**230**
OTHER CHARGES					
IHSS PROGRAM	74045	38,149	31,585	26,990	26,990
PUBLIC AUTHORITY	74074	3,465,608	3,953,321	3,833,560	3,833,560
TOTAL OTHER CHARGES		**3,503,757**	**3,984,906**	**3,860,550**	**3,860,550**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/30 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/ADULT & LTC SVCS DVSN
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object	2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TOTAL EXPENDITURES/APPROPRIATIONS	**14,728,519**	**15,868,005**	**16,266,672**	**16,439,664**
NET COST	**-1,206,690**	**-1,218,343**	**-1,085,893**	**-916,739**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/40 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/ADMIN & ADMIN SVCS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-MOTOR VEHIC HSA REALIGNMENT	40471	1,047,863	1,047,863	1,047,863	1,047,863
ST-CALWIN ADMIN	40501	530,243	519,169	604,297	604,297
ST-GAIN	40530	-23,005			
ST-ADMIN & SERVICES	40662		40,620	23,100	432,480
ST-REALIGNMENT	40878	9,234,762	9,423,910	9,495,016	9,495,016
ST-TO LOCAL AGENCIES	40884	43,867	18,501		
FED-CALWIN ADMIN	40923	76,781	113,119	105,181	105,181
FED-MAA/TCM MEDI-CAL ADMIN ACT	40935	27,654	-7,976		
TOTAL INTERGOVERNMENTAL REVENUES		**10,938,165**	**11,155,206**	**11,275,457**	**11,684,837**
MISC. REVENUES					
NSF CHECKS	42380	291	-100		
TOTAL MISC. REVENUES		**291**	**-100**	**0**	**0**
TOTAL REVENUE		**10,938,456**	**11,155,106**	**11,275,457**	**11,684,837**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	12,805,902	13,423,840	14,273,289	13,920,412
OVERTIME PAY-PERMANENT	51005	60,833	27,037		
REGULAR PAY-EXTRA HELP	51010	94,912	153,420		
DIFFERENTIAL PAY	51040	129,668	153,461	208,138	190,888
SALARY SAVINGS BUDGETED	51099			-1,244,787	-1,211,874
OASDI-SOCIAL SECURITY	52010	972,355	1,022,082	1,069,332	1,041,018
PERS	52015	3,844,956	3,937,387	4,007,095	3,903,849
EMPLOYEE INSURANCE & BENEFITS	53010	2,760,092	2,834,534	3,074,644	2,977,901
UNEMPLOYMENT INSURANCE	53015	40,303	40,766	77,383	77,383
WORKERS COMPENSATION INSURANCE	54010	1,438,551	1,367,458	1,311,801	1,311,801
OTHER BENEFITS MISC	55021	200	219		
TOTAL SALARIES AND EMPLOYEE BENEF		**22,147,772**	**22,960,204**	**22,776,895**	**22,211,378**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535	237,876	324,853	2,529,414	2,529,414
MAINT-OFFICE EQUIPMNT-SERVICES	61725	51,266	122,177	141,401	141,401
MAINT-STRCT/IMPS/GRDS-OTH-SUPP	61846				56,950
EMPL CERTIFICATES & LICENSES	62010		736	150	150
MEMBERSHIPS	62020	172,756	105,506	97,985	97,985
MISCELLANEOUS EXPENSE-SERVICES	62111	2,808	2,393	8,500	8,500
PC SOFTWARE PURCHASES	62219	933,680	816,310	1,083,529	1,083,529
POSTAGE	62221	212,625	200,535	189,200	189,200
SUPPLIES	62223	210,091	234,580	195,600	195,600
INVENTORIABLE ITEMS <$10,000	62226	414,596	218,910	219,602	219,602
DPW SERVICES-GENERAL MONEY	62330			2,500	2,500
PROF & SPECIAL SERV-OTHER	62381	1,954,474	2,157,181	1,882,958	2,639,338
LEGAL NOTICES	62420	1,254	3,046	5,000	5,000
EQUIPMENT LEASE & RENT	62500	32,378	30,557	34,118	34,118
RENTS/LEASES-STRUC IMP & GRNDS	62610	84,825	72,966	10,630	10,630
ADVERTISING & PROMOTION SUPP	62801	14,933	5,013	10,000	10,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/40 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/ADMIN & ADMIN SVCS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EDUCATION AND/OR TRAINING	62826		239		
INV MTRLS USED-CRDR-CO WAREHSE	62841			55,734	55,734
SECURITY SERVICES	62880	385,511	393,338	284,000	284,000
CHILD PROTECTION-ORIGINAL	62885	102,144	78,803	135,689	135,689
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,595	1,841	2,700	2,700
AIR FARE	62910	2,375	1,198	3,800	3,800
EDUCATION & TRAINING(REPT)	62914	43,775	38,474	56,840	56,840
GAS, OIL, FUEL	62920	62	41	100	100
LODGING	62922	15,144	12,154	17,000	17,000
MEALS	62924	4,934	4,304	5,200	5,200
MILEAGE	62926	7,952	6,394	8,000	8,000
TRAVEL-OTHER(NON-REPT)	62928	1,572	1,459	2,000	2,000
REGISTRATIONS (NON REPT)	62930	77,275	46,880	43,994	43,994
TOTAL SERVICES AND SUPPLIES		**4,965,901**	**4,879,888**	**7,025,644**	**7,838,974**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	1,131,298	1,243,730	527,822	527,822
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	901,292	1,209,176	770,556	713,606
ISD-DUPLICATING SERVICES	62214	13,171	21,031	20,000	20,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		169,558	743,132	743,132
ISD-CONSULT/MGT/PC SERVICES	62317	38,306	9,176	79,839	79,839
GSD-CUSTODIAL SERVICES	62321	780,207	758,182	888,335	888,335
ISD-DATA PROCESSING SERVICES	62325	1,862,065	1,958,957	2,853,505	2,853,505
ISD-GIS SERVICES	62349	9,907	2,069		
GSD-REAL ESTATE SERVICES	62362	536	6,978	8,443	8,443
WAREHOUSE SERVICES	62363			238,563	238,563
GSD-PURCHASING SERVICES	62364	68,277	40,507	66,578	66,578
GSD-MANAGEMENT SERVICES	62365	6,383		2,308	2,308
GSD-LEASE MANAGEMENT	62845			176,565	176,565
GSD-SERVICE CENTER CHARGES	62935	187,574	216,839	113,230	113,230
GSD-SERV CTR POOL VEH CHARGES	62938		75		
GSD-UTILITIES	63070	607,579	625,292	753,031	753,031
TOTAL SERVICES AND SUPPLIES-ISF		**5,606,595**	**6,261,570**	**7,241,907**	**7,184,957**
OTHER CHARGES					
PUBLIC AUTHORITY	74074	17,073	18,318	27,176	31,014
PRINCIPAL ON FINANCED PURCH	74230	25,935	40,109	42,000	42,000
PRINCIPAL ON ROU LEASES	74231		5,426	7,407	7,407
INTEREST ON ROU LEASES	74421		1,523	3,580	3,580
SUPPORTIVE SERVICES 1099	75291	61,344			
COUNTY OVERHEAD A87/CP	75315	255,777	248,030		
TOTAL OTHER CHARGES		**360,129**	**313,406**	**80,163**	**84,001**
FIXED ASSETS					
EQUIPMENT	86204	119,410	80,022	105,000	105,000
SBITA - CAPITAL EXP	86401			80,000	80,000
TOTAL FIXED ASSETS		**119,410**	**80,022**	**185,000**	**185,000**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/21/40 -- HUMAN SERVICES DEPT/HSD SOCIAL SERVICES ADMIN/ADMIN & ADMIN SVCS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER FINANCING USES					
OPER TRF OUT-TO PLANT FUND	90040	146,136	77,763		-500,000
TOTAL OTHER FINANCING USES		**146,136**	**77,763**	**0**	**-500,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002	-75,368	12,881	52,059	52,059
INTRA-FD TRF OUT-CO OVERHEAD	95191	3,918,899	3,373,570	7,454,386	7,454,386
INTRA-FUND TRF-HSD OVERHEAD	95205	-215,783	-247,822	-203,260	-203,260
INTRA-FUND TRF-HSA	95206	15,000	15,000	15,000	-125,000
INTRA-FUND TRF IN-OTHER	95225				-347,000
INTRA-FUND TRF OUT-OTHER	95226	343,588	696,534	647,832	647,832
INTRA-FUND TRF-WLF FRAUD REIMB	95235	9,134	6,014		
INTRA-FD TRF-RADIO SERV	95387	6,004			
TOTAL INTRAFUND TRANSFERS		**4,001,474**	**3,856,177**	**7,966,017**	**7,479,017**
TOTAL EXPENDITURES/APPROPRIATIONS		**37,347,417**	**38,429,030**	**45,275,626**	**44,483,327**
NET COST		**26,408,961**	**27,273,924**	**34,000,169**	**32,798,490**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/30/00 -- HUMAN SERVICES DEPT/VETERAN'S SERVICES OFFICER
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: VETERANS SERVICES
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-MEDI-CAL	40534	15,812	7,965	6,470	6,470
ST-VETERAN'S AFFAIRS	40820	144,857	138,130	166,784	173,605
TOTAL INTERGOVERNMENTAL REVENUES		**160,669**	**146,095**	**173,254**	**180,075**
TOTAL REVENUE		**160,669**	**146,095**	**173,254**	**180,075**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	293,016	349,807	382,009	382,009
OVERTIME PAY-PERMANENT	51005	11,692	-422		
DIFFERENTIAL PAY	51040	3,152	5,203	9,256	9,256
OASDI-SOCIAL SECURITY	52010	23,024	26,526	29,932	29,932
PERS	52015	81,299	104,456	108,055	108,055
EMPLOYEE INSURANCE & BENEFITS	53010	81,759	89,557	88,247	88,247
TOTAL SALARIES AND EMPLOYEE BENEF		**493,942**	**575,127**	**617,499**	**617,499**
SERVICES AND SUPPLIES					
MAINT-OFFICE EQUIPMNT-SERVICES	61725			300	300
MAINT-STRCT/IMPS/GRDS-OTH-SUPP	61846				7,732
MEMBERSHIPS	62020	3,100	3,000	3,100	3,100
POSTAGE	62221			500	500
SUPPLIES	62223	3,354	794	9,000	9,000
CUSTODIAL SERVICES	62313				7,497
PROF & SPECIAL SERV-OTHER	62381	73,964	74,663	81,350	88,171
EQUIPMENT LEASE & RENT	62500			1,300	1,300
ADVERTISING & PROMOTION SUPP	62801	615			
SPECIAL MISC EXPENSE-SERVICES	62856	7,585	6,395	8,505	8,505
SECURITY SERVICES	62880	299	299	500	500
SUBSCRIPTIONS BOOKS & ED MATER	62890	142	144	200	200
AIR FARE	62910			800	800
LODGING	62922	5,553	1,592	4,400	4,400
MEALS	62924	1,168	1,577	1,900	1,900
MILEAGE	62926	264	2,409	1,900	1,900
TRAVEL-OTHER(NON-REPT)	62928	62		10	10
REGISTRATIONS (NON REPT)	62930	100	4,802	1,800	1,800
UTILITIES-OTHER	63075				3,000
TOTAL SERVICES AND SUPPLIES		**96,206**	**95,675**	**115,565**	**140,615**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	13,452	17,532	6,277	6,277
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845			7,732	
ISD-DUPLICATING SERVICES	62214			600	600
GSD-CUSTODIAL SERVICES	62321	5,700	7,140	7,497	
GSD-UTILITIES	63070	9,000	3,000	3,000	
TOTAL SERVICES AND SUPPLIES-ISF		**28,152**	**27,672**	**25,106**	**6,877**
TOTAL EXPENDITURES/APPROPRIATIONS		**618,300**	**698,474**	**758,170**	**764,991**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/30/00 -- HUMAN SERVICES DEPT/VETERAN'S SERVICES OFFICER
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: VETERANS SERVICES
FUND: 10-000

Detail by Revenue and Expenditure Object	2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
NET COST	**457,631**	**552,379**	**584,916**	**584,916**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/40/00 -- HUMAN SERVICES DEPT/PUBLIC GUARDIAN
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: AID PROGRAMS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST-NON COUNTY TREASURER	40435	7,556	10,655	6,725	6,725
STORAGE USE	40444	24	123	72	72
TOTAL REV FROM USE OF MONEY & PROP		**7,580**	**10,778**	**6,797**	**6,797**
INTERGOVERNMENTAL REVENUES					
FED-MAA/TCM MEDI-CAL ADMIN ACT	40935	296,238	226,970	233,990	233,990
TOTAL INTERGOVERNMENTAL REVENUES		**296,238**	**226,970**	**233,990**	**233,990**
CHARGES FOR SERVICES					
FISCAL SERVICE CHARGE	41428	88,574	79,562	82,000	82,000
ESTATE FEES	41500	4,312	1,097	2,087	2,087
TOTAL CHARGES FOR SERVICES		**92,886**	**80,659**	**84,087**	**84,087**
TOTAL REVENUE		**396,704**	**318,407**	**324,874**	**324,874**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	738,262	736,273	795,533	795,533
OVERTIME PAY-PERMANENT	51005	4,309	2,758		
DIFFERENTIAL PAY	51040	31,369	33,991	59,872	59,872
OASDI-SOCIAL SECURITY	52010	58,768	58,478	65,439	65,439
PERS	52015	226,923	212,764	225,849	225,849
EMPLOYEE INSURANCE & BENEFITS	53010	178,324	174,109	183,906	183,906
TOTAL SALARIES AND EMPLOYEE BENEF		**1,237,955**	**1,218,373**	**1,330,599**	**1,330,599**
SERVICES AND SUPPLIES					
MAINT-OFFICE EQUIPMNT-SERVICES	61725	24,772	28,380	31,760	31,760
MEMBERSHIPS	62020	3,630	4,170	4,020	4,020
POSTAGE	62221	3,615	4,096	6,980	6,980
SUPPLIES	62223	2,382	150	1,000	1,000
SOFTWARE LICENSE SERVICES	62227	2,640	2,806	2,800	2,800
BANKING SERVICES	62310	2,879	2,477	4,000	4,000
PROF & SPECIAL SERV-OTHER	62381	714	756	5,000	5,000
ADVERTISING & PROMOTION SUPP	62801		155	1,000	1,000
SUBSCRIPTIONS BOOKS & ED MATER	62890			105	105
AIR FARE	62910	2,025	378	2,000	2,000
AUTO RENTALS	62912		65		
EDUCATION & TRAINING(REPT)	62914	1,061	263	500	500
LODGING	62922	5,975	3,570	6,000	6,000
MEALS	62924	1,860	1,516	2,000	2,000
MILEAGE	62926	2,268	1,062	2,500	2,500
TRAVEL-OTHER(NON-REPT)	62928	665	91	500	500
REGISTRATIONS (NON REPT)	62930	4,895	1,545	5,000	5,000
TOTAL SERVICES AND SUPPLIES		**59,381**	**51,480**	**75,165**	**75,165**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	7,701	8,497	3,593	3,593
ISD-DUPLICATING SERVICES	62214	111	156	111	111
GSD-SERVICE CENTER CHARGES	62935	4,144	2,861	4,400	4,400
GSD-SERV CTR POOL VEH CHARGES	62938	328		600	600

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/40/00 -- HUMAN SERVICES DEPT/PUBLIC GUARDIAN
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: AID PROGRAMS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TOTAL SERVICES AND SUPPLIES-ISF		**12,284**	**11,514**	**8,704**	**8,704**
INTRAFUND TRANSFERS					
INTRA-FUND TRF-HSA	95206	-747,839	-797,543	-921,339	-921,339
TOTAL INTRAFUND TRANSFERS		**-747,839**	**-797,543**	**-921,339**	**-921,339**
TOTAL EXPENDITURES/APPROPRIATIONS		**561,781**	**483,824**	**493,129**	**493,129**
NET COST		**165,077**	**165,417**	**168,255**	**168,255**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 39/50/20 -- HUMAN SERVICES DEPT/COMMUNITY SERVICES/COMMUNITY PROGRAMS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
CONTR FR OTHER GOVT AGENCIES	41150	1,080,000	1,057,707	828,942	828,942
TOTAL INTERGOVERNMENTAL REVENUES		**1,080,000**	**1,057,707**	**828,942**	**828,942**
TOTAL REVENUE		**1,080,000**	**1,057,707**	**828,942**	**828,942**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75230	5,904,276	4,455,470	4,458,945	4,458,945
TOTAL OTHER CHARGES		**5,904,276**	**4,455,470**	**4,458,945**	**4,458,945**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002		1,195,160	1,250,000	1,250,000
TOTAL INTRAFUND TRANSFERS		**0**	**1,195,160**	**1,250,000**	**1,250,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**5,904,276**	**5,650,630**	**5,708,945**	**5,708,945**
NET COST		**4,824,276**	**4,592,923**	**4,880,003**	**4,880,003**

COUNTY OF SANTA CRUZ
CORE INVESTMENTS
PAYMENT DETAIL BY VENDOR
FISCAL YEAR 2026-27

Vendor Name	2024-25 Actual	2025-26 Actual	2026-27 Recommended Budget	2026-27 Adopted Budget
ACUPUNCTURISTS WITHOUT BORDERS	24,374	58,900	58,900	58,900
ADAMS, BRENT ELLIOTT	-	-	-	-
ADVOCACY INC	-	-	-	-
ARTS COUNCIL OF SANTA CRUZ COUNTY	36,000	-	-	-
ASSOCIATION OF FAITH COMMUNITIES	104,544	-	-	-
ASSOCIATION OF WATSONVILLE AREA SENIORS INC	-	-	-	-
BIG BROTHERS/BIG SISTERS OF SANTA CRUZ COUNTY INC	90,000	85,500	85,500	85,500
BLACK SURF SANTA CRUZ INC	-	82,527	82,527	82,527
BOYS & GIRLS CLUBS OF SANTA CRUZ	94,500	146,006	146,006	146,006
CABRILLO COMMUNITY COLLEGE DISTRICT	-	75,596	75,596	75,596
CENTRAL COAST CENTER FOR INDEPENDENT LIVING	-	-	-	-
COASTAL WATERSHED COUNCIL	63,000	36,756	36,756	36,756
Community Action Board of Santa Cruz County, Inc.	857,700	652,500	652,500	652,500
COMMUNITY BRIDGES	405,000	761,881	761,881	761,881
CONFLICT RESOLUTION CENTER OF SANTA CRUZ COUNTY	-	-	-	-
COURT APPOINTED SPECIAL ADVOCATES OF SANTA CRUZ (	-	94,350	94,350	94,350
DIENTES DENTAL COMMUNITY CARE	194,040	136,756	136,756	136,756
DIGNITY HEALTH	-	298,638	298,638	298,638
EAT FOR THE EARTH	88,002	142,500	142,500	142,500
EMELINE PRESCHOOL CENTER	-	-	-	-
ENCOMPASS COMMUNITY SERVICES	-	-	-	-
ENCOMPASS COMMUNITY SERVICES	309,933	225,252	228,727	228,727
ETERNITY WORKS	-	-	-	-
Families In Transition - Santa Cruz County, Inc.	-	-	-	-
Family Service Agency of the Central Coast	42,525	52,250	52,250	52,250
FOODWHAT INC	31,568	-	-	-
FRIENDS OF SANTA CRUZ COUNTY PARKS	-	115,020	115,020	115,020
GIRLS INCORPORATED OF THE CENTRAL COAST	33,000	-	-	-
Grey Bears	122,458	150,000	150,000	150,000
HOMELESS GARDEN PROJECT	25,000	23,750	23,750	23,750
HOSPICE OF SANTA CRUZ COUNTY	-	-	-	-
HOUSING MATTERS	106,601	-	-	-
JACOB'S HEART CHILDREN'S CANCER SUPPORT SERVICE	90,000	141,766	141,766	141,766
JACOBS HEART CHILDRENS CANCER SUPPORT SERVICES	-	-	-	-
JANUS OF SANTA CRUZ	-	-	-	-
KANSAS STATE BANK	-	-	-	-
LIVE EARTH FARM DISCOVERY PROGRAM	90,000	-	-	-
MENTAL HEALTH CLIENT ACTION NETWORK	-	-	-	-
MONARCH SERVICES-SERVICIOS MONARCA	237,835	-	-	-
NAMI SANTA CRUZ COUNTY	86,400	-	-	-
NEW LIFE COMMUNITY SERVICES INC	49,500	-	-	-
NOURISHING GENERATIONS EDUCATIONAL PROJECT	22,000	23,750	23,750	23,750
ONEILL SEA ODYSSEY	-	54,022	54,022	54,022
PAJARO VALLEY LOAVES AND FISHES INC	-	-	-	-
PAJARO VALLEY UNIFIED SCHOOL DISTRICT	-	-	-	-
PARTNERSHIP FOR CHILDREN	-	-	-	-
PVPSA	134,815	-	-	-
SALUD PARA LA GENTE	-	142,500	142,500	142,500
SALUD Y CARINO INC	19,524	-	-	-
SANTA CRUZ BARRIOS UNIDOS	-	-	-	-
SANTA CRUZ CITY SCHOOLS	93,138	-	-	-
SANTA CRUZ COMMUNITY HEALTH CENTERS	134,100	-	-	-
SANTA CRUZ LESBIAN & GAY COMMUNITY CENTER	111,600	50,000	50,000	50,000
SANTA CRUZ TODDLER CARE CENTER	-	36,756	36,756	36,756
SANTA CRUZ TODDLER CARE CENTER	-	-	-	-
SECOND HARVEST FOOD BANK SANTA CRUZ COUNTY	224,383	50,000	50,000	50,000
SENDEROS	22,550	23,750	23,750	23,750
SENIOR CITIZENS LEGAL SERVICES	72,000	50,000	50,000	50,000
SENIOR CITIZENS ORGANIZATION OF SAN LORENZO VALLEY	-	-	-	-
SENIOR NETWORK SERVICES	182,251	65,000	65,000	65,000
SENIORS COUNCIL OF SANTA CRUZ & SAN BENITO COUNTIE	23,000	23,750	23,750	23,750
TEEN KITCHEN PROJECT	135,000	-	-	-
THE PRESBYTERY OF SAN JOSE	16,500	-	-	-
UNITED WAY OF SANTA CRUZ COUNTY	715,500	50,000	50,000	50,000

COUNTY OF SANTA CRUZ
CORE INVESTMENTS
PAYMENT DETAIL BY VENDOR
FISCAL YEAR 2026-27

Vendor Name	2024-25 Actual	2025-26 Actual	2026-27 Recommended Budget	2026-27 Adopted Budget
USE VENDOR #V129259	-	-	-	-
VENTURES	539,100	475,000	475,000	475,000
VISTA CENTER FOR THE BLIND & VISUALLY IMPAIRED	22,800	23,638	23,638	23,638
VOLUNTEER CENTER OF SANTA CRUZ COUNTY	99,026	-	-	-
VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	33,009	45,600	45,600	45,600
WALNUT AVENUE FAMILY & WOMEN'S CENTER	97,000	36,756	36,756	36,756
WATSONVILLE YMCA	-	-	-	-
WINGS HOMELESS ADVOCACY	25,000	-	-	-
YOUR FUTURE IS OUR BUSINESS	-	25,000	25,000	25,000
YWCA WATSONVILLE	-	-	-	-
Transfer to Housing for Health	-	1,195,160	1,250,000	1,250,000
	5,904,276	5,650,629	5,708,945	5,708,945

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 43/00/00 -- TECHNICAL RADIO SERVICE
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: COMMUNICATIONS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
RENTS - (PRIOR RENTS & CONC)	40440	35,886	37,174	37,155	37,155
TOTAL REV FROM USE OF MONEY & PROP		**35,886**	**37,174**	**37,155**	**37,155**
CHARGES FOR SERVICES					
RADIO SERVICES	41232	635,415	649,289	611,687	704,980
COUNTY OVERHEAD CHARGES	42105			44,070	44,070
TOTAL CHARGES FOR SERVICES		**635,415**	**649,289**	**655,757**	**749,050**
TOTAL REVENUE		**671,301**	**686,463**	**692,912**	**786,205**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	548,379	634,352	623,365	623,365
OVERTIME PAY-PERMANENT	51005	430	65	5,494	5,494
REGULAR PAY-EXTRA HELP	51010	32,712	-506		
DIFFERENTIAL PAY	51040	31,086	32,037	29,952	29,952
OASDI-SOCIAL SECURITY	52010	46,313	50,251	47,693	47,693
PERS	52015	161,671	181,659	183,519	183,519
EMPLOYEE INSURANCE & BENEFITS	53010	171,670	185,988	173,599	173,599
WORKERS COMPENSATION INSURANCE	54010	6,312	5,424		
TOTAL SALARIES AND EMPLOYEE BENEF		**998,573**	**1,089,270**	**1,063,622**	**1,063,622**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110		880	900	900
MAINT-OTH EQUIP-SERVICES	61730	35,467	16,194	20,400	24,029
MAINT-OTH EQUIP-SUPPLIES	61731	56,280	49,839	200,000	200,000
PC SOFTWARE PURCHASES	62219	33,281	36,687	36,373	36,373
POSTAGE	62221		26		
SUPPLIES	62223	2,793	2,742	3,300	3,300
INVENTORIABLE ITEMS <$10,000	62226	77,774	6,144	15,000	15,000
PC HARDWARE <$10,000	62229	1,058			
PROF & SPECIAL SERV-OTHER	62381	141,266	101,935	75,000	173,065
EQUIPMENT LEASE & RENT	62500	-10,968			
RENTS/LEASES-STRUC IMP & GRNDS	62610	35,184	42,740	75,000	75,000
ADVERTISING & PROMOTION SUPP	62801	255			
SPECIAL MISC EXPENSE-SERVICES	62856	2,823	3,396	3,200	8,150
EDUCATION & TRAINING(REPT)	62914	3,070	35	4,000	4,000
LODGING	62922		679		
REGISTRATIONS (NON REPT)	62930		1,895		
TOTAL SERVICES AND SUPPLIES		**378,283**	**263,192**	**433,173**	**539,817**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	113,004	145,676	58,962	58,962
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	3,536	3,282		2,500
ISD-HCM SOFTWARE SUBSCRIPTION	62230		1,856		
ISD-CONSULT/MGT/PC SERVICES	62317		59,736		
GSD-CUSTODIAL SERVICES	62321	4,776	1,827		
ISD-DATA PROCESSING SERVICES	62325	16,212	10,021	32,895	32,895
GSD-REAL ESTATE SERVICES	62362		683		

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 43/00/00 -- TECHNICAL RADIO SERVICE
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: COMMUNICATIONS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
GSD-PURCHASING SERVICES	62364	5,167	3,088		
GSD-MANAGEMENT SERVICES	62365	30,000			
GSD-SERVICE CENTER CHARGES	62935	2,488	14,284	5,298	5,298
GSD-SERV CTR POOL VEH CHARGES	62938	77	100	2,000	2,000
GSD-UTILITIES	63070	19,333	25,904		
TOTAL SERVICES AND SUPPLIES-ISF		**194,593**	**266,457**	**99,155**	**101,655**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231	59,445	36,071	39,698	39,698
PRINCIPAL ON ROU LEASES-OFFSET	74232			-39,698	-39,698
INTEREST ON ROU LEASES	74421	1,706	16,320	15,019	15,019
DEPRECIATION EQUIPMENT	74920			59,796	59,796
AMORTIATION EXP - ROU LEASES	74950			50,927	50,927
COUNTY OVERHEAD A87/CP	75315	39,218	354,305		
TOTAL OTHER CHARGES		**100,369**	**406,696**	**125,742**	**125,742**
FIXED ASSETS					
EQUIPMENT	86204	655,485			
TOTAL FIXED ASSETS		**655,485**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FD TRF IN-CO OVERHEAD	95190			-1,186	-1,186
INTRA-FD TRF OUT-CO OVERHEAD	95191	2,048	10,917		
INTRA-FUND TRF OUT-OTHER	95226		1,143		
INTRA-FD TRF-RADIO SERV	95387	-1,140,819	-1,590,885	-1,027,594	-1,043,445
TOTAL INTRAFUND TRANSFERS		**-1,138,771**	**-1,578,825**	**-1,028,780**	**-1,044,631**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,188,532**	**446,790**	**692,912**	**786,205**
NET COST		**517,231**	**-239,673**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 45/00/00 -- CO/GF-COURTS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FINES, FORFEITURES & ASSMNTS					
HELMET FINES-VC 21212	40365	1	1		
UNINSRD MTRST $3-PC 1463.22(B)	40368	19,575	23,824	16,000	16,000
COURT-HEALTH ADMIN	40379	408	468	800	800
FINES-CRIMINAL JUS CONS 72695	40382	331,443	310,153	350,000	350,000
FINES-COURTHOUSE CONS 72705	40383	4,670	5,346	8,000	8,000
GENERAL FINES	40386	182,216	203,930	60,000	60,000
LITTER FINES	40388	74	135	800	800
SUMMARY JUDGMENTS>$5K	40389	3,025	2,258	400	400
LOCAL CRIME PREVNTION PC1202.5	40390	26	18	800	800
OFF HIGHWAY FINES	40398	3,320	2,852	3,000	3,000
PARKING PENALTY-CO GF	40401	116,588	112,740	145,872	145,872
TRF VIOL SCH BL OF FEE VC42007	40402	387,127	480,885	330,040	330,040
$24 ADDL TRAF SCH VC 42007.1	40403	109,647	125,946	104,912	104,912
CITY ARRST-OF CO SHRE-CO75%MOE	40405	1,575	3,019	5,000	5,000
COARRST75% TO CO MOEPC1463.001	40406	278,168	280,377	325,000	325,000
ASSMT FNS 30% CO MOEPC1464(A)	40407	193,891	180,594	200,000	200,000
FINES-CJC PKG-COUNTY	43820	1,740	1,562	1,750	1,750
FINES-CJC PKG-CAPITOLA	43821	6,632	9,155	7,000	7,000
FINES-CJC PKG-CITY SANTA CRUZ	43822	38,598	31,049	80,000	80,000
FINES-CJC PKG-CITY SCOTTS VALL	43823	48	38	100	100
FINES-CJC PKG-CITY WATSONVILLE	43824	3,687	6,519	10,000	10,000
FINES-CJC PKG-UCSC	43825	28,827	28,424	60,000	60,000
FINES-CJC PKG-CABRILLO COLLEGE	43826	2,990	3,068	6,000	6,000
FINES-CJC PKG-STATE PARKS	43827	1,376	1,287	2,500	2,500
FINES-CJC PKG-SC PORT DISTRICT	43828	3,512	3,456	7,000	7,000
FINES-CJC PKG-HIGH SCHOOLS	43829	33		500	500
FINES-CRT PKG-COUNTY	43830	1,740	1,562	3,500	3,500
FINES-CRT PKG-CITY CAPITOLA	43831	6,632	9,155	14,000	14,000
FINES-CRT PKG-CITY SANTA CRUZ	43832	38,598	31,049	80,000	80,000
FINES-CRT PKG-CITY SCOTTS VALL	43833	48	38	100	100
FINES-CRT PKG-CITY WATSONVILLE	43834	3,687	6,519	10,000	10,000
FINES-CRT PKG-UCSC	43835	28,827	28,424	59,998	59,998
FINES-CRT PKG-CABRILLO COLL	43836	2,990	3,068	8,000	8,000
FINES-CRT PKG-STATE PARKS	43837	1,376	1,287	2,500	2,500
FINES-CRT PKG-SC PORT DISTRICT	43838	3,512	3,456	8,000	8,000
FINES-CRT PKG-HIGH SCHOOLS	43839	33		500	500
TOTAL FINES, FORFEITURES & ASSMNTS		**1,806,640**	**1,901,662**	**1,912,072**	**1,912,072**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	85,798	103,307	82,800	82,800
TOTAL REV FROM USE OF MONEY & PROP		**85,798**	**103,307**	**82,800**	**82,800**
INTERGOVERNMENTAL REVENUES					
ST-TRIAL COURT	40840	187,859	206,774	200,000	200,000
TOTAL INTERGOVERNMENTAL REVENUES		**187,859**	**206,774**	**200,000**	**200,000**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 45/00/00 -- CO/GF-COURTS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
RECORDING FEES-CO GF	41457	25,592	27,556	25,000	25,000
COGF$25 ADM SCRNG PC1463.07MOE	41458	77	4	250	250
COGF$10 CIT PRCSS PC1463.07MOE	41459	48	19	250	250
TOTAL CHARGES FOR SERVICES		**25,717**	**27,579**	**25,500**	**25,500**
MISC. REVENUES					
NSF CHECKS	42380	-2,780	-2,217	-3,000	-3,000
OTHER REVENUE	42384	75,000	75,000	75,000	75,000
TOTAL MISC. REVENUES		**72,220**	**72,783**	**72,000**	**72,000**
TOTAL REVENUE		**2,178,234**	**2,312,105**	**2,292,372**	**2,292,372**
SERVICES AND SUPPLIES					
SELF-INSURANCE SERVICES-OTHER	61550			2,100	2,100
JURY AND WITNESS EXPENSE-OTHER	61616			10,000	10,000
MISCELLANEOUS EXPENSE-SERVICES	62111	218,441	219,015	250,000	250,000
COURT REPORTER	62320			500	500
MEDICAL SERVICES-OTHER	62367	10,296	9,724	57,500	57,500
SPECIAL MISC EXPENSE-SERVICES	62856			200	200
TOTAL SERVICES AND SUPPLIES		**228,737**	**228,739**	**320,300**	**320,300**
OTHER CHARGES					
CO CRT FAC PMT TO STATE	75221	242,171	302,714	242,171	242,171
CONTRIB TO OTHER AGENCIES-OTH	75230	1,495,691	1,495,691	1,495,692	1,495,692
TOTAL OTHER CHARGES		**1,737,862**	**1,798,405**	**1,737,863**	**1,737,863**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-135	-337		
TOTAL INTRAFUND TRANSFERS		**-135**	**-337**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,966,464**	**2,026,807**	**2,058,163**	**2,058,163**
NET COST		**-211,770**	**-285,298**	**-234,209**	**-234,209**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 49/00/00 -- PARKS, OPEN SPACE & CULTURAL S
FUNCTION: RECREATION AND CULTURAL SERVIC
ACTIVITY: REC & CULTURE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
OTHER LICENSES & PERMITS	40330		8,287	10,500	10,500
TOTAL LICENSES, PERMITS AND FRANCHIS		**0**	**8,287**	**10,500**	**10,500**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	47,970	46,151	21,600	21,600
RENTS - (PRIOR RENTS & CONC)	40440	941,906	874,564	874,500	874,500
RENTAL DEPOSIT/FORFEIT REVENUE	40441	881	1,030	1,000	1,000
CONCESSIONS	40445		63,196	86,500	86,500
TOTAL REV FROM USE OF MONEY & PROP		**990,757**	**984,941**	**983,600**	**983,600**
INTERGOVERNMENTAL REVENUES					
ST-NATURAL DISASTER ASSISTANCE	40810		37,917		
ST-COASTAL CONSERVANCY	40860	14,825	358,855		1,141,320
ST-OTHER	40894	366,922	230,062		361,003
FED-FEMA	41093		199,290		
CONTR FR OTHER GOVT AGENCIES	41150				108,000
TOTAL INTERGOVERNMENTAL REVENUES		**381,747**	**826,124**	**0**	**1,610,323**
CHARGES FOR SERVICES					
MAINTENANCE SERVICES	42000	1,956,887	70,217		
PARK & REC FEES	42002	1,870,911	2,216,945	2,247,500	2,247,500
ADMINISTRATIVE SERVICES	42010	44,952	164,635	258,300	258,300
OTHER CHARGES CURRENT SERVICES	42047	518,992	391,968	471,000	471,000
PARKING & BIKE LOCKER FEES	42050			340,000	
COUNTY OVERHEAD CHARGES	42105	34,684	90,764	93,520	93,520
TOTAL CHARGES FOR SERVICES		**4,426,426**	**2,934,529**	**3,410,320**	**3,070,320**
MISC. REVENUES					
SALES-OTHER-NON TAXABLE	42332	12,831	23,599	20,000	20,000
SALES-OTHER-TAXABLE	42334	18,855	23,375	15,000	15,000
CASH OVERAGES	42362	145	190	100	100
CONTRIBUTIONS FROM OTHER FUNDS	42367	14,010	305,000	489,500	557,900
CONTRIBUTIONS AND DONATIONS	42372	50,676	84,104	232,500	232,500
NSF CHECKS	42380			-1,000	-1,000
NSF CHECKS-RETURNED CHECK FEES	42381	80		40	40
OTHER REVENUE	42384	723	697		
TOTAL MISC. REVENUES		**97,320**	**436,965**	**756,140**	**824,540**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	470,041	1,630,174	2,839,757	3,624,134
TOTAL OTHER FINANCING SOURCES		**470,041**	**1,630,174**	**2,839,757**	**3,624,134**
TOTAL REVENUE		**6,366,291**	**6,821,020**	**8,000,317**	**10,123,417**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	4,312,696	4,655,467	5,406,615	5,406,615
OVERTIME PAY-PERMANENT	51005	50,954	35,789		
REGULAR PAY-EXTRA HELP	51010	1,339,996	1,510,215	1,324,985	1,534,985
DIFFERENTIAL PAY	51040	232,893	246,625	224,363	224,363
SALARY SAVINGS BUDGETED	51099			-173,105	-173,105

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 49/00/00 -- PARKS, OPEN SPACE & CULTURAL S
FUNCTION: RECREATION AND CULTURAL SERVIC
ACTIVITY: REC & CULTURE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OASDI-SOCIAL SECURITY	52010	443,342	483,390	521,466	537,466
PERS	52015	1,308,092	1,351,579	1,496,067	1,496,067
EMPLOYEE INSURANCE & BENEFITS	53010	1,112,323	1,218,006	1,358,062	1,358,062
UNEMPLOYMENT INSURANCE	53015	39,592	20,314	31,452	31,452
WORKERS COMPENSATION INSURANCE	54010	80,843	54,079	60,546	60,546
TOTAL SALARIES AND EMPLOYEE BENEF		**8,920,731**	**9,575,464**	**10,250,451**	**10,476,451**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	37,238	43,221	40,250	40,250
FOOD	61310	1,906	2,896		
JANITORIAL SERVICES	61412	2,353	2,141	4,000	4,000
OTHER HOUSEHOLD EXP-SERVICES	61425	74,980	81,057		
OTHER HOUSEHOLD EXPENSE-SUPPLI	61426	263			
LIABILITY INSURANCE	61525	688	688	1,000	1,000
OTHER INSURANCE	61535	897,081	1,184,284	1,847,196	1,847,196
MAINT-OFFICE EQUIPMNT-SERVICES	61725	5,923	4,702	7,000	7,000
MAINT-OTH EQUIP-SERVICES	61730	55,458	55,559	55,000	55,000
MAINT-OTH EQUIP-SUPPLIES	61731	6,377	1,211		
MAINT-STRCT/IMPS/GRDS-OTH-SUPP	61846	291,265	345,075	287,000	288,910
MAINT-STRUCT/GRDS-OTH-SRV	61848	320,737	623,091	141,200	240,201
EMPL CERTIFICATES & LICENSES	62010		1,021	600	600
MEMBERSHIPS	62020	17,328	12,519	1,750	1,750
CASH SHORTAGES	62112	63	77	50	50
SERV & SUPP-OTHER SERVICES	62135	58,151	3,012	23,000	68,152
SERV & SUPP-OTHER SUPPLIES	62136			60,000	
PC SOFTWARE PURCHASES	62219	67,601	74,008	47,358	12,358
POSTAGE	62221	2,705	1,084	2,000	2,184
SUBSCRIPTIONS/PERIODICALS	62222	3,271	1,600	1,500	1,500
SUPPLIES	62223	124,900	116,271	99,500	99,500
INVENTORIABLE ITEMS <$10,000	62226	81,070	32,058		16,694
SAFETY SUPPLIES	62228	24			
PC HARDWARE <$10,000	62229	25,202	20,181	7,000	7,000
BANKING SERVICES	62310	103,310	121,642	60,000	60,000
DPW SERVICES-GENERAL MONEY	62330	15,125	145	11,000	11,000
STIPENDS-PROFESSIONAL	62332	2,700	2,775	6,000	6,000
LEGAL SERVICES	62360	6,493	723		20,190
PLANNING SERVICES	62376	64,488	375,383	150,000	1,466,066
POSCS SERVICES	62380			179,000	179,000
PROF & SPECIAL SERV-OTHER	62381	713,673	685,974	421,500	1,128,851
LEGAL NOTICES	62420	19,942	6,032	7,500	7,500
EQUIPMENT LEASE & RENT	62500	33,306	21,491	23,600	41,373
RENTS/LEASES-STRUC IMP & GRNDS	62610	11,333	5,000	6,000	6,000
SMALL TOOLS & INSTRUMENTS	62715	124		2,000	2,000
ADVERTISING & PROMOTION SUPP	62801	27,894	14,415		
EDUCATION AND/OR TRAINING	62826	8,826	7,357	7,000	7,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 49/00/00 -- PARKS, OPEN SPACE & CULTURAL S
FUNCTION: RECREATION AND CULTURAL SERVIC
ACTIVITY: REC & CULTURE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INV MTRLS USED-CRDR-CO WAREHSE	62841			78,120	78,120
INVENTORY MATERIALS PURCHASED	62842	26,049	31,623	28,000	28,000
SPECIAL MISC EXPENSE-SERVICES	62856	62,293	55,001	48,000	55,921
SECURITY SERVICES	62880	73,110	57,568	73,000	73,000
SUBSCRIPTIONS BOOKS & ED MATER	62890	643	738	525	525
AIR FARE	62910	1,716	3,289	400	400
AUTO RENTALS	62912		298		
EDUCATION & TRAINING(REPT)	62914	8,508	5,594	7,000	7,000
GAS, OIL, FUEL	62920		88		
LODGING	62922	3,966	2,613		
MEALS	62924	3,206	2,304		
MILEAGE	62926	4,912	3,187	5,050	5,050
TRAVEL-OTHER(NON-REPT)	62928	1,123	17,043	2,500	2,500
REGISTRATIONS (NON REPT)	62930	8,123	8,807		
UTILITIES FOR PARK, OPEN SPACE	63045	1,277,134	1,106,135	1,424,200	1,438,200
TOTAL SERVICES AND SUPPLIES		**4,552,581**	**5,140,981**	**5,165,799**	**7,317,041**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	148,379	153,133	77,417	77,417
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	43,432	3,004	11,300	20,421
ISD-DUPLICATING SERVICES	62214	974	120	1,000	1,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		42,777	167,596	167,596
ISD-CONSULT/MGT/PC SERVICES	62317	15,662	13,631	11,500	11,500
ISD-DATA PROCESSING SERVICES	62325	158,388	178,889	426,111	385,111
ISD-GIS SERVICES	62349	3,057	5,586	2,000	2,000
GSD-REAL ESTATE SERVICES	62362	2,244	28,424	18,396	18,396
GSD-PURCHASING SERVICES	62364	41,226	31,234	45,672	45,672
GSD-LEASE MANAGEMENT	62845			224,897	224,897
GSD-SERVICE CENTER CHARGES	62935	283,767	366,083	194,836	194,836
GSD-SERV CTR POOL VEH CHARGES	62938	5,973	125	276	276
GSD-UTILITIES	63070	22,024	804		
TOTAL SERVICES AND SUPPLIES-ISF		**725,126**	**823,810**	**1,181,001**	**1,149,122**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231		2,691	3,143	3,143
INTEREST ON ROU LEASES	74421		1,534	1,084	1,084
TOTAL OTHER CHARGES		**0**	**4,225**	**4,227**	**4,227**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110			342,600	342,600
TOTAL FIXED ASSETS		**0**	**0**	**342,600**	**342,600**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	2,600	15,000		48,000
TOTAL OTHER FINANCING USES		**2,600**	**15,000**	**0**	**48,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-48,530	-88,451	-93,000	-313,000
INTRA-FUND TRANSFERS-OUT G84	95002	48,530	88,476	25,000	25,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 49/00/00 -- PARKS, OPEN SPACE & CULTURAL S
FUNCTION: RECREATION AND CULTURAL SERVIC
ACTIVITY: REC & CULTURE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRA-FD TRF IN-CO OVERHEAD	95190	-721,747	-611,255	-598,191	-598,191
INTRA-FUND TRF IN-OTHER	95225	-204			
INTRA-FUND TRF OUT-OTHER	95226	460	497		
TOTAL INTRAFUND TRANSFERS		**-721,491**	**-610,733**	**-666,191**	**-886,191**
TOTAL EXPENDITURES/APPROPRIATIONS		**13,479,547**	**14,948,747**	**16,277,887**	**18,451,250**
NET COST		**7,113,256**	**8,127,727**	**8,277,570**	**8,327,833**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 51/00/00 -- HUMAN RESOURCES
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: HUMAN RESOURCES
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	12,999	8,836	11,090	11,090
TOTAL REV FROM USE OF MONEY & PROP		**12,999**	**8,836**	**11,090**	**11,090**
CHARGES FOR SERVICES					
CHARGES FOR PERSONNEL SVC	41271	3,167,300	3,054,940	3,233,094	3,233,094
ADMINISTRATIVE SERVICES	42010	117,428	132,164	132,000	132,000
MOBILE HOME OCCUPANCY FEE	42046	76,750	70,556	75,848	75,848
COUNTY OVERHEAD CHARGES	42105	449,959	470,267	716,680	716,680
TOTAL CHARGES FOR SERVICES		**3,811,437**	**3,727,927**	**4,157,622**	**4,157,622**
MISC. REVENUES					
OTHER REVENUE	42384	15			
TOTAL MISC. REVENUES		**15**	**0**	**0**	**0**
TOTAL REVENUE		**3,824,451**	**3,736,763**	**4,168,712**	**4,168,712**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	3,410,983	3,415,446	3,857,303	3,857,303
OVERTIME PAY-PERMANENT	51005	1,722	1,219		
REGULAR PAY-EXTRA HELP	51010	32,403	35,367	83,237	83,237
DIFFERENTIAL PAY	51040	50,538	50,894	50,665	50,665
SALARY SAVINGS BUDGETED	51099			-123,818	-123,818
OASDI-SOCIAL SECURITY	52010	250,510	255,664	285,801	285,801
PERS	52015	959,902	988,922	1,070,031	1,070,031
EMPLOYEE INSURANCE & BENEFITS	53010	520,678	576,604	739,441	739,441
WORKERS COMPENSATION INSURANCE	54010	27,957	28,035	31,337	31,337
TUITION REIMBURSEMENT	55015	1,265	4,536	3,000	3,000
TOTAL SALARIES AND EMPLOYEE BENEF		**5,255,958**	**5,356,687**	**5,996,997**	**5,996,997**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535			73,724	73,724
MAINT-OFFICE EQUIPMNT-SERVICES	61725	5,864	6,700	4,500	4,500
EMPL CERTIFICATES & LICENSES	62010	175	94		
MEMBERSHIPS	62020	2,940	1,290	3,600	3,600
BOOKS	62215	95			
PC SOFTWARE PURCHASES	62219	15,588	13,402	15,307	15,307
POSTAGE	62221	6,275	6,765	7,000	7,000
SUPPLIES	62223	21,717	21,056	30,002	30,002
INVENTORIABLE ITEMS <$10,000	62226	135		3,000	3,000
SOFTWARE LICENSE SERVICES	62227		3,070		
PC HARDWARE <$10,000	62229	22,915	33,867	31,020	31,020
COMPUTER PROF SVCS	62316	45,618	46,758	47,900	47,900
DATA PROCESSING PRINTING	62326			3,000	3,000
DIRECTORS' FEES	62327	300		1,500	1,500
STIPENDS-PROFESSIONAL	62332	300	9,750	3,500	3,500
PERSONNEL SERVICES	62378	62,823	62,823	69,105	69,105
PROF & SPECIAL SERV-OTHER	62381	335,497	276,827	294,138	294,138
LEGAL NOTICES	62420	2,623	6,869	5,000	5,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 51/00/00 -- HUMAN RESOURCES
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: HUMAN RESOURCES
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EQUIPMENT LEASE & RENT	62500			1,500	1,500
RENTS/LEASES-STRUC IMP & GRNDS	62610	5,080	5,148	4,850	4,850
EDUCATION AND/OR TRAINING	62826	41,693			
FINGERPRINT PROCESSING	62833	39,494	30,698	55,000	55,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			8,911	8,911
SPECIAL MISC EXPENSE-SERVICES	62856	24,038	9,580	15,000	15,000
EMPLOYEE SVCS AWARDS	62886	284	280	4,196	4,196
SUBSCRIPTIONS BOOKS & ED MATER	62890	727	881	1,500	1,500
AIR FARE	62910		1,576	4,000	4,000
AUTO RENTALS	62912		74		
EDUCATION & TRAINING(REPT)	62914	6,120	4,340	5,000	5,000
GAS, OIL, FUEL	62920		35	500	500
LODGING	62922	4,036	7,660	6,000	6,000
MEALS	62924	1,102	1,283	1,850	1,850
MILEAGE	62926	695	468	2,000	2,000
TRAVEL-OTHER(NON-REPT)	62928	176	1,199	2,250	2,250
REGISTRATIONS (NON REPT)	62930	3,000		1,500	1,500
TOTAL SERVICES AND SUPPLIES		**649,310**	**552,493**	**706,353**	**706,353**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	34,254	39,400	15,982	15,982
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	42,839	66,902	51,297	51,297
ISD-DUPLICATING SERVICES	62214	16,011	7,022	10,000	10,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		11,133	86,920	86,920
ISD-CONSULT/MGT/PC SERVICES	62317	444,239	898,317	115,000	115,000
GSD-CUSTODIAL SERVICES	62321	41,147	35,306	42,673	42,673
ISD-DATA PROCESSING SERVICES	62325	104,220	91,433	248,964	248,964
WAREHOUSE SERVICES	62363			31,942	31,942
GSD-PURCHASING SERVICES	62364	6,944	6,139	8,845	8,845
GSD-SERV CTR POOL VEH CHARGES	62938	992	100	960	960
GSD-UTILITIES	63070	36,602	44,146	32,123	32,123
TOTAL SERVICES AND SUPPLIES-ISF		**727,248**	**1,199,898**	**644,706**	**644,706**
OTHER CHARGES					
PRINCIPAL ON FINANCED PURCH	74230			4,008	4,008
INTEREST ON FINANCED PURCHASES	74420			1,200	1,200
TOTAL OTHER CHARGES		**0**	**0**	**5,208**	**5,208**
INTRAFUND TRANSFERS					
INTRA-FD TRF IN-CO OVERHEAD	95190	-638,034	-731,793	-450,641	-450,641
INTRA-FUND TRF IN-OTHER	95225	-1,234,595	-1,502,159	-1,738,698	-1,738,698
TOTAL INTRAFUND TRANSFERS		**-1,872,629**	**-2,233,952**	**-2,189,339**	**-2,189,339**
TOTAL EXPENDITURES/APPROPRIATIONS		**4,759,887**	**4,875,126**	**5,163,925**	**5,163,925**
NET COST		**935,436**	**1,138,363**	**995,213**	**995,213**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 51/50/20 -- HUMAN RESOURCES/RISK MANAGEMENT/LIABILITY AND PROPERTY PROGRAM
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
COUNTY OVERHEAD CHARGES	42105			107,125	107,125
TOTAL CHARGES FOR SERVICES		**0**	**0**	**107,125**	**107,125**
TOTAL REVENUE		**0**	**0**	**107,125**	**107,125**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535	3,626,005			
TOTAL SERVICES AND SUPPLIES		**3,626,005**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FD TRF IN-CO OVERHEAD	95190	-148,629		-66,417	-66,417
TOTAL INTRAFUND TRANSFERS		**-148,629**	**0**	**-66,417**	**-66,417**
TOTAL EXPENDITURES/APPROPRIATIONS		**3,477,376**	**0**	**-66,417**	**-66,417**
NET COST		**3,477,376**	**0**	**-173,542**	**-173,542**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 54/00/00 -- PLANNING
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
CONSTRUCTION PERMITS	40250	2,799,523	3,239,143	2,509,946	2,509,946
CONSTRUCTION PERMITS PROCESS	40251	1,810,060	2,616,005	2,244,332	2,244,332
BUILDING TRAINING FEE	40255	21,916	24,675		
TECHNOLOGY FEE	40256	391,008	477,765		
ACCESSIBILITY FEES	40257	104,863	7,205		
GRADING PERMITS	40260	530,945	585,417	725,000	725,000
ZONING PERMITS	40272	335,616	447,087	747,600	747,600
TOTAL LICENSES, PERMITS AND FRANCHIS		**5,993,931**	**7,397,297**	**6,226,878**	**6,226,878**
FINES, FORFEITURES & ASSMNTS					
CIVIL PENALTIES	40426	75,969	155,122	75,000	75,000
ADMIN CITATION FEE COCD 1.13	40427	58,603	26,620	75,000	75,000
ILLGL RNTS PNLTY COCD 1.12.070	40428		36,044		
PENALTIES FOR DELINQUENT TAXES	44142	561	246		
REDMPTN PNLTIES FOR DELINQ TXS	44143	5,007	1,015		
TOTAL FINES, FORFEITURES & ASSMNTS		**140,140**	**219,047**	**150,000**	**150,000**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	58,883	67,609		
TOTAL REV FROM USE OF MONEY & PROP		**58,883**	**67,609**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-HOUSING & COMMUNITY DEV	40544	36,323	42,218		
ST-OTHER	40894	523,896	187,478		169,845
FED-MISC GRANTS	41095	16,305	23,684		
FED-HUD	41106	142,046	115,575		
TOTAL INTERGOVERNMENTAL REVENUES		**718,570**	**368,955**	**0**	**169,845**
CHARGES FOR SERVICES					
CODE ENFORC-UNPERMITTD CNSTRCT	41291	2,251	14,571	11,500	11,500
CODE ENFORCEMENT	41293	110,073	123,491	190,100	190,100
DEVELOPMENT REVIEW GROUP	41296		234,479	398,703	398,703
ENVIRONMENTAL TECHNICAL REVIEW	41299	79,002	81,826	70,000	70,000
GEOLOGICAL TECHNICAL REVIEW	41301	157,900	125,075	165,000	165,000
MAJOR PROJECTS AT COST SERVICE	41310	1,186,311	1,116,764	541,000	541,000
PLANNING SERV-GP UPDATE	41331	196,583	222,555		
PLANNING SERVICES OTHER	41332	808,853	639,978	853,500	853,500
HOUSING FEES	41334	106,580	63,847	206,400	265,105
QUARRY PRMT INSPCTN SVCS ZNE 4	41342	697	398	1,500	1,500
STREET ADDRESSING FEES	41353	12,276	10,593	14,000	14,000
ADMINISTRATIVE SERVICES	42010	5,000	5,000		
COPY CHARGES	42020	53	45	50	50
GENERAL PLAN MAINTENANCE FEE	42043	249,280	306,398	290,000	290,000
OTHER CHARGES CURRENT SERVICES	42047	19,688	18,220	18,000	18,000
TOTAL CHARGES FOR SERVICES		**2,934,547**	**2,963,240**	**2,759,753**	**2,818,458**
MISC. REVENUES					
SALE OF BOARD AGENDA COPIES	42328	889		1,800	1,800

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 54/00/00 -- PLANNING
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CASH OVERAGES	42362	2	-112		
CONTRIBUTIONS FROM OTHER FUNDS	42367	15,000	15,000	15,000	15,000
NSF CHECKS-RETURNED CHECK FEES	42381	1,040	1,200	1,200	1,200
OTHER REVENUE	42384	875	51,971		
TOTAL MISC. REVENUES		**17,806**	**68,059**	**18,000**	**18,000**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	8,000		8,000	8,000
TOTAL OTHER FINANCING SOURCES		**8,000**	**0**	**8,000**	**8,000**
TOTAL REVENUE		**9,871,877**	**11,084,207**	**9,162,631**	**9,391,181**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	8,132,889	8,579,258	9,219,571	9,219,571
OVERTIME PAY-PERMANENT	51005	25,120	8,785	15,000	15,000
REGULAR PAY-EXTRA HELP	51010	88,015	112,897	85,000	85,000
DIFFERENTIAL PAY	51040	66,454	68,928	64,556	64,556
SALARY SAVINGS BUDGETED	51099			-309,815	-309,815
OASDI-SOCIAL SECURITY	52010	623,607	656,343	705,621	705,621
PERS	52015	2,436,317	2,457,703	2,557,793	2,557,793
EMPLOYEE INSURANCE & BENEFITS	53010	1,760,854	1,788,741	1,982,102	1,982,102
UNEMPLOYMENT INSURANCE	53015	956	44		
WORKERS COMPENSATION INSURANCE	54010	77,069	76,194		
OTHER BENEFITS MISC	55021	2,217	2,842		
TOTAL SALARIES AND EMPLOYEE BENEF		**13,213,498**	**13,751,735**	**14,319,828**	**14,319,828**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535	493,135	600,337	307,074	307,074
MAINT-OFFICE EQUIPMNT-SERVICES	61725	11,271	9,727	7,676	7,676
EMPL CERTIFICATES & LICENSES	62010	1,226	1,342	5,140	5,140
MEMBERSHIPS	62020	2,948	2,706	4,298	4,298
MISCELLANEOUS EXPENSE-SERVICES	62111	13,715	9,423	22,000	22,000
MISC EXP - ADJUSTMENT	62115	53			
BOOKS	62215	368	1,005	100	100
PC SOFTWARE PURCHASES	62219	66,461	160,402	85,456	197,063
POSTAGE	62221	63,385	67,872	61,600	61,600
SUPPLIES	62223	35,364	19,978	51,600	51,600
INVENTORIABLE ITEMS <$10,000	62226	119	-5,382	5,000	5,000
PC HARDWARE <$10,000	62229	75,689	15,621	117,645	117,645
COMPUTER PROF SVCS	62316	99,157	103,146	120,000	120,000
DATA PROCESSING PRINTING	62326			500	500
STIPENDS-PROFESSIONAL	62332	2,700	1,350	6,750	6,750
LEGAL SERVICES	62360	2,763	11,538	20,000	20,000
PROF & SPECIAL SERV-OTHER	62381	1,290,449	682,358	486,100	1,060,800
LEGAL NOTICES	62420	46,960	28,320	51,000	51,000
EQUIPMENT LEASE & RENT	62500	13,734			
RENTS/LEASES-STRUC IMP & GRNDS	62610	609	441	2,000	2,000
FIELD EQUIPMENT	62710	54	775	2,200	2,200

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 54/00/00 -- PLANNING
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
ADVERTISING & PROMOTION SUPP	62801	150		500	500
EDUCATION AND/OR TRAINING	62826	19,891	18,406	28,200	28,200
INV MTRLS USED-CRDR-CO WAREHSE	62841			3,104	3,104
SPECIAL MISC EXPENSE-SUPPLIES	62857			1,500	1,500
SUBSCRIPTIONS BOOKS & ED MATER	62890	2,295	3,878	4,850	4,850
AIR FARE	62910	396			
LODGING	62922	4,325	7,078	8,200	8,200
MEALS	62924	1,774	1,611	2,550	2,550
MILEAGE	62926	1,334	2,236	2,650	2,650
TRAVEL-OTHER(NON-REPT)	62928	434	415	600	600
REGISTRATIONS (NON REPT)	62930	1,860	1,746	1,000	1,000
SERVICE CENTER REPLCMT INCRMNT	62936			5,789	5,789
SERVICE CENTER DEPREC CHG	62937			15,741	15,741
TOTAL SERVICES AND SUPPLIES		**2,252,619**	**1,746,329**	**1,430,823**	**2,117,130**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	118,533	109,976	55,308	55,308
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	88,310	134,268		
ISD-DUPLICATING SERVICES	62214	8,233	4,970	6,100	6,100
ISD-HCM SOFTWARE SUBSCRIPTION	62230		23,677	101,153	101,153
ISD-CONSULT/MGT/PC SERVICES	62317	526,683	265,172	446,500	446,500
GSD-CUSTODIAL SERVICES	62321	103,009	88,385	106,828	106,828
ISD-DATA PROCESSING SERVICES	62325	319,763	328,669	426,111	426,111
ISD-GIS SERVICES	62349	73,159	33,745	34,624	34,624
GSD-REAL ESTATE SERVICES	62362	1,640			
GSD-PURCHASING SERVICES	62364	7,420	4,520	6,915	6,915
GSD-LEASE MANAGEMENT	62845			62,281	62,281
GSD-SERVICE CENTER CHARGES	62935	66,661	85,787	44,881	44,881
GSD-SERV CTR POOL VEH CHARGES	62938	1,481	3,175	2,017	2,017
GSD-UTILITIES	63070	91,630	110,515	80,416	80,416
TOTAL SERVICES AND SUPPLIES-ISF		**1,406,522**	**1,192,859**	**1,373,134**	**1,373,134**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231		11,504	3,860	3,860
INTEREST ON ROU LEASES	74421		1,941	830	830
CONTRIB TO OTH AGENCIES-GRANTS	75229	1,680			
COUNTY OVERHEAD A87/CP	75315	104,749	353,756		
TOTAL OTHER CHARGES		**106,429**	**367,201**	**4,690**	**4,690**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	9,013			
TOTAL OTHER FINANCING USES		**9,013**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-5,440			
INTRA-FUND TRANSFERS-OUT G84	95002	191,152	108,192		
INTRA-FD TRF IN-CO OVERHEAD	95190	-4,405			
INTRA-FD TRF OUT-CO OVERHEAD	95191	866,870	722,622	1,072,691	1,072,691

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 54/00/00 -- PLANNING
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRA-FUND TRF IN-OTHER	95225	-720,284	-810,713	-689,062	-749,363
INTRA-FUND TRF OUT-OTHER	95226	718,789	805,509	309,062	359,293
TOTAL INTRAFUND TRANSFERS		**1,046,682**	**825,610**	**692,691**	**682,621**
TOTAL EXPENDITURES/APPROPRIATIONS		**18,034,763**	**17,883,734**	**17,821,166**	**18,497,403**
NET COST		**8,162,886**	**6,799,527**	**8,658,535**	**9,106,222**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 57/20/00 -- PROBATION/JUVENILE HALL
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST AID-PROP 172 FR FD72406	40495	1,152,006	1,196,740	1,182,011	1,182,011
ST-ADMIN & SERVICES	40662	950,000	225,000	225,000	225,000
ST-CORRECTIONS	40784			881,469	881,469
FED-MAA/TCM MEDI-CAL ADMIN ACT	40935	136,529	281,533	325,000	325,000
FED-OTHER	41096	23,821	22,015		
TOTAL INTERGOVERNMENTAL REVENUES		**2,262,356**	**1,725,288**	**2,613,480**	**2,613,480**
MISC. REVENUES					
CAFETERIA SALES	42320	10		50	50
TOTAL MISC. REVENUES		**10**	**0**	**50**	**50**
TOTAL REVENUE		**2,262,366**	**1,725,288**	**2,613,530**	**2,613,530**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	2,833,802	2,954,601	3,305,939	3,305,939
OVERTIME PAY-PERMANENT	51005	128,595	180,628	112,035	112,035
REGULAR PAY-EXTRA HELP	51010	259,531	350,535	351,591	351,591
DIFFERENTIAL PAY	51040	124,386	133,437	132,544	132,544
SALARY SAVINGS BUDGETED	51099			-102,392	-102,392
OASDI-SOCIAL SECURITY	52010	67,808	72,241	110,878	110,878
PERS	52015	610,490	745,489	856,652	856,652
POB Charges Safety 4131	52020	417,283	437,108	414,724	414,724
EMPLOYEE INSURANCE & BENEFITS	53010	704,511	777,345	846,144	846,144
UNEMPLOYMENT INSURANCE	53015	5,170	3,331	1,995	1,995
WORKERS COMPENSATION INSURANCE	54010	91,663	77,319	96,287	96,287
TOTAL SALARIES AND EMPLOYEE BENEF		**5,243,239**	**5,732,034**	**6,126,397**	**6,126,397**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	10,711	10,753	10,400	10,400
POLICE SAFETY EQUIP-REPLACE	61115	170	609	500	500
UNIFORM REPLACEMENT	61125	5,905	10,670	9,500	9,500
FOOD	61310	63,959	69,576	70,000	70,000
DRY GOODS	61410	643	36	2,500	2,500
KITCHEN EXPENSE-SUPPLIES	61415	10,341	15,377	13,115	13,115
LAUNDRY EXPENSE-SERVICES	61420	24,408	24,863	20,000	20,000
OTHER HOUSEHOLD EXP-SERVICES	61425	6,581	7,630		
MAINT-OFFICE EQUIPMNT-SERVICES	61725	16,270	7,139	6,985	6,985
MAINT-OTH EQUIP-SERVICES	61730	9,045	16,902	13,350	13,350
MAINT-STRCT/IMPS/GRDS-OTH-SUPP	61846	624	2,177	600	600
OTHER MEDICAL MATERIALS & SUPP	61922	25	17		
MEMBERSHIPS	62020	300	503	300	300
BOOKS	62215		197		
PC SOFTWARE PURCHASES	62219	3,217	3,722		
POSTAGE	62221	341	481	1,120	1,120
SUPPLIES	62223	3,300	4,019	59,500	59,500
INVENTORIABLE ITEMS <$10,000	62226	289			
PC HARDWARE <$10,000	62229	5,104	7,933	8,380	8,380

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 57/20/00 -- PROBATION/JUVENILE HALL
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
HOSPITAL SVCS-INTERDEPARTMENT	62352	466	692		
MEDICAL SERVICES	62366	2,544	43,178	30,500	30,500
MEDICAL SERVICES-OTHER	62367	4,680	2,263	3,500	3,500
MEDICAL AND DENTAL CLAIMS	62369	4,078	1,476	5,000	5,000
PROF & SPECIAL SERV-OTHER	62381	62,288	95,460	635,338	635,338
EQUIPMENT LEASE & RENT	62500	4,329	4,329	4,335	4,335
ADVERTISING & PROMOTION SUPP	62801	1,310	735		
INV MTRLS USED-CRDR-CO WAREHSE	62841			12,323	12,323
SPECIAL MISC EXPENSE-SERVICES	62856	9,617	12,091	14,582	14,582
SPECIAL MISC EXPENSE-SUPPLIES	62857	16,924	6,368	37,500	46,036
PREVENTION PROGRAM	62866		27		
RECREATION & THERAPY SUPPLIES	62873	98	974		
SUBSCRIPTIONS BOOKS & ED MATER	62890	9,253	6,256	11,200	11,200
EDUCATION & TRAINING(REPT)	62914	970	18,435	15,481	15,481
LODGING	62922		4,623	6,481	6,481
MEALS	62924		1,574	1,985	1,985
MILEAGE	62926	334	1,772	1,263	1,263
TRAVEL-OTHER(NON-REPT)	62928	72	180	213	213
TOTAL SERVICES AND SUPPLIES		**278,196**	**383,037**	**995,951**	**1,004,487**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	4,350	1,162	2,270	2,270
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	362,026	266,436	298,012	298,012
ISD-DUPLICATING SERVICES	62214			250	250
ISD-HCM SOFTWARE SUBSCRIPTION	62230		13,286		
GSD-CUSTODIAL SERVICES	62321	106,689	111,157		
GSD-REAL ESTATE SERVICES	62362	232			
GSD-PURCHASING SERVICES	62364			7,679	7,679
GSD-MANAGEMENT SERVICES	62365	2,609			
GSD-LEASE MANAGEMENT	62845			13,347	13,347
GSD-SERVICE CENTER CHARGES	62935	6,560	9,920	1,522	1,522
GSD-SERV CTR POOL VEH CHARGES	62938	290			
GSD-UTILITIES	63070	179,992	158,783	285,511	285,511
TOTAL SERVICES AND SUPPLIES-ISF		**662,748**	**560,744**	**608,591**	**608,591**
FIXED ASSETS					
EQUIPMENT	86204	61			
TOTAL FIXED ASSETS		**61**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001		-189,405	-756,580	-756,580
INTRA-FUND TRANSFERS-OUT G84	95002	1,206,240	17,991		
INTRA-FUND TRF-HSA	95206	1,490,217	1,764,408	2,071,856	2,071,856
INTRA-FUND TRF-JV HLL MED CARE	95211	13,427	12,222		
INTRA-FD TRF-RADIO SERV	95387	79,285	112,861	213,998	213,998
TOTAL INTRAFUND TRANSFERS		**2,789,169**	**1,718,077**	**1,529,274**	**1,529,274**
TOTAL EXPENDITURES/APPROPRIATIONS		**8,973,413**	**8,393,892**	**9,260,213**	**9,268,749**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 57/20/00 -- PROBATION/JUVENILE HALL
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object	2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
NET COST	**6,711,047**	**6,668,604**	**6,646,683**	**6,655,219**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 57/40/00 -- PROBATION/PROBATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FINES, FORFEITURES & ASSMNTS					
DUI FINES	40364	4,334	2,891	5,000	5,000
PROBATION IMPOSED PENALTIES	40422	1,452	1,728	1,500	1,500
TOTAL FINES, FORFEITURES & ASSMNTS		**5,786**	**4,619**	**6,500**	**6,500**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	699,095	653,137		
TOTAL REV FROM USE OF MONEY & PROP		**699,095**	**653,137**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST AID-PROP 172 FR FD72406	40495	2,897,248	3,009,752	2,972,708	2,972,708
ST-CORRECTIONS	40784	4,071,975	2,320,800	1,261,084	1,442,587
ST-SB 924 CDC TRAINING	40796	65,163	66,441	65,000	65,000
ST-STATE-JUVENILE PROBTN FNDNG	40855	1,936,624	1,982,393	2,069,706	2,069,706
ST-MANDATED COST REIMBURSEMENT	40872	78,240	59,424	100,000	100,000
ST-SPP LW ENFRC SV SLESA/SLESF	40883	1,400,976	1,444,240	1,496,235	1,496,235
ST-VICTIM COMPENSATION PROG	40889	17,389	12,906		
ST-OTHER	40894	77,719	45,434	81,250	81,250
ST-SB163 WRAPAROUND PROGRAM	40895		249,621	300,000	300,000
ST-AB109 PROGRAM	40901	8,447,401	8,492,400	9,152,067	9,152,067
ST-CCPIF SB678 PC1230(A)	40903	1,786,879	1,869,549	1,567,285	1,567,285
FED-MAA/TCM MEDI-CAL ADMIN ACT	40935	1,274,370	1,425,948	1,450,000	1,450,000
FED-OTHER	41096	275,250	-31,475		
FED-PROBATION TITLE IVE	41097	201,249	118,197	243,750	243,750
AID FROM OTHER GOV AGENCIES	41155	42,000	47,190	47,190	47,190
TOTAL INTERGOVERNMENTAL REVENUES		**22,572,483**	**21,112,820**	**20,806,275**	**20,987,778**
CHARGES FOR SERVICES					
PROBATION SERVICES FEE	41474	15			
DOMESTIC VIOLENCE DIVERSN FEES	41526	35	32		
OTHER CHARGES CURRENT SERVICES	42047	126,536		11,000	11,000
TOTAL CHARGES FOR SERVICES		**126,586**	**32**	**11,000**	**11,000**
MISC. REVENUES					
CONTRIBUTIONS FROM OTHER FUNDS	42367	139,077	137,974	159,944	159,944
CONTRIBUTIONS AND DONATIONS	42372	339,671	225,870	100,000	100,000
OTHER REVENUE	42384	209	495		
TOTAL MISC. REVENUES		**478,957**	**364,339**	**259,944**	**259,944**
TOTAL REVENUE		**23,882,907**	**22,134,947**	**21,083,719**	**21,265,222**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	10,540,598	11,000,191	11,925,464	11,706,720
OVERTIME PAY-PERMANENT	51005	54,847	68,013	49,566	49,566
REGULAR PAY-EXTRA HELP	51010	97,450	80,754	50,322	50,322
DIFFERENTIAL PAY	51040	194,055	230,562	233,991	233,991
SALARY SAVINGS BUDGETED	51099			-367,144	-367,144
OASDI-SOCIAL SECURITY	52010	298,937	308,149	352,931	349,759
PERS	52015	2,342,863	2,737,661	3,061,135	3,007,554
POB Charges Safety 4131	52020	1,311,706	1,364,012	1,372,143	1,372,143

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 57/40/00 -- PROBATION/PROBATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EMPLOYEE INSURANCE & BENEFITS	53010	2,240,905	2,160,159	2,560,418	2,551,117
UNEMPLOYMENT INSURANCE	53015	3,325	2,862	-1,453	-1,453
WORKERS COMPENSATION INSURANCE	54010	147,716	143,100	139,038	139,038
TOTAL SALARIES AND EMPLOYEE BENEF		**17,232,402**	**18,095,463**	**19,376,411**	**19,091,613**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	19,375	14,617	13,000	13,000
POLICE SAFETY EQUIP-REPLACE	61115	61,090	58,561	54,750	54,750
UNIFORM REPLACEMENT	61125	792	981		
FOOD	61310	38,777	33,912	46,000	46,000
KITCHEN EXPENSE-SUPPLIES	61415	284	674		
OTHER INSURANCE	61535			297,343	297,343
MAINT-OFFICE EQUIPMNT-SERVICES	61725	15,632	9,521	14,740	14,740
MAINT-STRCT/IMPS/GRDS-OTH-SUPP	61846		48		
OTHER MEDICAL MATERIALS & SUPP	61922		370		
MEMBERSHIPS	62020	16,913	16,568	18,500	18,500
MISCELLANEOUS EXPENSE-SERVICES	62111			500	500
BOOKS	62215	7,384	2,002		
PC SOFTWARE PURCHASES	62219	46,575	47,735	2,000	2,000
POSTAGE	62221	11,064	10,262	11,002	11,002
SUBSCRIPTIONS/PERIODICALS	62222	360	360	150	150
SUPPLIES	62223	29,007	24,876	22,500	22,500
INVENTORIABLE ITEMS <$10,000	62226	2,309	1,365		
SAFETY SUPPLIES	62228	49,858	25,331	25,785	25,785
PC HARDWARE <$10,000	62229	89,449	52,839	92,380	92,380
DPW SERVICES-GENERAL MONEY	62330	143,342	4,884		
STIPENDS-PROFESSIONAL	62332	3,300	6,150	900	900
MEDICAL SERVICES	62366	34,190	15,790	31,000	31,000
MEDICAL SERVICES-OTHER	62367	15,645	23,503	20,000	20,000
PROF & SPECIAL SERV-OTHER	62381	5,325,442	5,763,091	4,552,105	4,733,607
EQUIPMENT LEASE & RENT	62500	22,794	24,355	27,205	27,205
RENTS/LEASES-STRUC IMP & GRNDS	62610	22,020	46,790	48,000	48,000
ADVERTISING & PROMOTION SUPP	62801		1,301		
FINGERPRINT PROCESSING	62833	2,752	1,632		
INV MTRLS USED-CRDR-CO WAREHSE	62841			8,340	8,340
SPECIAL MISC EXPENSE-SERVICES	62856	42,506	47,791	37,848	53,227
SPECIAL MISC EXPENSE-SUPPLIES	62857	75,216	130,010	40,377	225,530
PREVENTION PROGRAM	62866	6,326	940	181,500	181,500
RECREATION & THERAPY SUPPLIES	62873	866	405		
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,495	6,265		
TEMP ASST NEEDY FAM (TANF)	62891	1,075			
AIR FARE	62910	8,896	9,693	6,636	6,636
AUTO RENTALS	62912	313	1,125	1,000	1,000
EDUCATION & TRAINING(REPT)	62914	84,627	59,483	106,519	106,519
GAS, OIL, FUEL	62920	229	603		

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 57/40/00 -- PROBATION/PROBATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LODGING	62922	48,297	40,825	43,519	43,519
MEALS	62924	20,507	18,345	11,015	11,015
MILEAGE	62926	28,566	20,005	17,301	17,301
TRAVEL-OTHER(NON-REPT)	62928	3,501	1,870	1,587	1,587
REGISTRATIONS (NON REPT)	62930	84			
UTILITIES	63074	38,889			
UTILITIES-OTHER	63075	10,820	74,692	60,289	60,289
TOTAL SERVICES AND SUPPLIES		**6,330,567**	**6,599,570**	**5,793,791**	**6,175,825**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	290,521	344,103	151,584	151,584
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	71,538	90,560	298,013	298,013
ISD-DUPLICATING SERVICES	62214	3,778	2,319	2,500	2,500
ISD-HCM SOFTWARE SUBSCRIPTION	62230		31,767	194,609	194,609
ISD-CONSULT/MGT/PC SERVICES	62317	280,272	316,991	105,105	105,105
GSD-CUSTODIAL SERVICES	62321	29,398	30,932	153,510	153,510
ISD-DATA PROCESSING SERVICES	62325	360,138	386,182	813,920	813,920
GSD-REAL ESTATE SERVICES	62362	5,165	43,079		
GSD-PURCHASING SERVICES	62364	32,502	24,507	23,037	23,037
GSD-MANAGEMENT SERVICES	62365	33,581			
GSD-LEASE MANAGEMENT	62845			6,746	6,746
GSD-SERVICE CENTER CHARGES	62935	348,228	49,733	57,303	57,303
GSD-SERV CTR POOL VEH CHARGES	62938	593		778	778
GSD-UTILITIES	63070	12,952	14,319	25,264	25,264
TOTAL SERVICES AND SUPPLIES-ISF		**1,468,666**	**1,334,492**	**1,832,369**	**1,832,369**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231	303,120	316,486	421,743	421,743
INTEREST ON ROU LEASES	74421	34,027	29,088	25,905	25,905
TOTAL OTHER CHARGES		**337,147**	**345,574**	**447,648**	**447,648**
OTHER FINANCING USES					
OPER TRF OUT-TO PLANT FUND	90040		5,052,441		
TOTAL OTHER FINANCING USES		**0**	**5,052,441**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-2,607,480	-1,746,421	-2,415,556	-2,624,623
INTRA-FUND TRANSFERS-OUT G84	95002	613,767	1,867,214		209,067
INTRA-FUND TRF-HSA	95206	933,062	794,029	1,020,000	1,020,000
INTRA-FUND TRF OUT-OTHER	95226	728,664	537,159	490,583	737,583
INTRA-FUND TRF-PROBATION	95228	-223,712	-51,972		
INTRA-FD TRF-RADIO SERV	95387	25,450	10,829	23,526	23,526
TOTAL INTRAFUND TRANSFERS		**-530,249**	**1,410,838**	**-881,447**	**-634,447**
TOTAL EXPENDITURES/APPROPRIATIONS		**24,838,533**	**32,838,378**	**26,568,772**	**26,913,008**
NET COST		**955,626**	**10,703,431**	**5,485,053**	**5,647,786**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 57/70/00 -- PROBATION/CARE OF COURT WARDS
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: CARE OF COURT WARDS
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-CORRECTIONS	40784	906,037	912,741		
TOTAL INTERGOVERNMENTAL REVENUES		**906,037**	**912,741**	**0**	**0**
TOTAL REVENUE		**906,037**	**912,741**	**0**	**0**
OTHER CHARGES					
FOSTER CARE & JUVENLE INSTITUT	74032	276,796	433,469	450,000	450,000
TOTAL OTHER CHARGES		**276,796**	**433,469**	**450,000**	**450,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-27,143		-450,000	-450,000
INTRA-FUND TRANSFERS-OUT G84	95002	550,300			
TOTAL INTRAFUND TRANSFERS		**523,157**	**0**	**-450,000**	**-450,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**799,953**	**433,469**	**0**	**0**
NET COST		**-106,084**	**-479,272**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 59/00/00 -- PUBLIC DEFENDER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	867	781		
TOTAL REV FROM USE OF MONEY & PROP		**867**	**781**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-MANDATED COST REIMBURSEMENT	40872	11,983	4,019		
ST-OTHER	40894	327,297	2,074,069	502,651	708,192
ST-AB109 PROGRAM	40901	199,343	156,665	208,464	208,464
FED-MAA/TCM MEDI-CAL ADMIN ACT	40935	383,227	630,604	265,150	576,801
TOTAL INTERGOVERNMENTAL REVENUES		**921,850**	**2,865,357**	**976,265**	**1,493,457**
CHARGES FOR SERVICES					
PUBLIC DEFENDER REGISTR FEES	41262		46		
TOTAL CHARGES FOR SERVICES		**0**	**46**	**0**	**0**
MISC. REVENUES					
OTHER REVENUE	42384	23,000	495		
TOTAL MISC. REVENUES		**23,000**	**495**	**0**	**0**
TOTAL REVENUE		**945,717**	**2,866,679**	**976,265**	**1,493,457**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	8,650,588	9,892,816	12,127,477	10,683,024
OVERTIME PAY-PERMANENT	51005	10,727	187	10,000	10,000
REGULAR PAY-EXTRA HELP	51010	166,302	68,333	10,000	10,000
DIFFERENTIAL PAY	51040	108,028	118,795	107,936	107,936
SALARY SAVINGS BUDGETED	51099			-270,391	-312,176
OASDI-SOCIAL SECURITY	52010	628,027	704,484	628,477	691,323
PERS	52015	2,529,877	2,759,713	2,043,088	2,442,612
EMPLOYEE INSURANCE & BENEFITS	53010	1,308,937	1,468,361	1,354,452	1,633,413
UNEMPLOYMENT INSURANCE	53015	2,002	3,076	14,544	14,544
WORKERS COMPENSATION INSURANCE	54010	51,402	58,721	65,932	65,932
OTHER BENEFITS MISC	55021	50,042	59,814	60,000	60,000
TOTAL SALARIES AND EMPLOYEE BENEF		**13,505,932**	**15,134,300**	**16,151,515**	**15,406,608**
SERVICES AND SUPPLIES					
TELEPHONE-NON TELECOM 1099	61221		1,006	3,500	3,500
LAUNDRY EXPENSE-SERVICES	61420	1,675	2,730	6,000	6,000
OTHER HOUSEHOLD EXPENSE-SUPPLI	61426	1,066	571	3,000	3,000
OTHER INSURANCE	61535			144,099	144,099
JURY AND WITNESS EXP-TYPE 3	61610	22	494		
MAINT-OFFICE EQUIPMNT-SERVICES	61725	21,979		25,000	25,000
FACILITIES MAINT-GENERAL-SERV	61835	42,294	16,263	5,400	5,760
MEMBERSHIPS	62020	30,052	31,878	38,508	38,508
PC SOFTWARE PURCHASES	62219	28,557	34,480	27,000	27,000
POSTAGE	62221	1,807	1,904	4,000	4,000
SUPPLIES	62223	22,323	12,900	42,667	42,667
INVENTORIABLE ITEMS <$10,000	62226	6,692	46,667	162,000	162,124
SOFTWARE LICENSE SERVICES	62227	1,642	296	15,000	15,000
PC HARDWARE <$10,000	62229	363			

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 59/00/00 -- PUBLIC DEFENDER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
DATA PROCESSING PRINTING	62326			2,500	2,500
PROF & SPECIAL SERV-OTHER	62381	551,317	978,123	1,685,972	1,998,675
PUB DEF CONFLICTS CONTRACT	62384	2,317,678	2,397,552	642,372	2,469,495
PUBLIC DEFENDER/SPECIAL	62386	1,356,279	816,752	990,000	1,165,869
LEGAL NOTICES	62420			500	500
EQUIPMENT LEASE & RENT	62500	3,572	2,100	5,500	5,500
RENTS/LEASES-STRUC IMP & GRNDS	62610		72,560		11,873
ADVERTISING & PROMOTION SUPP	62801	1,947	739	3,000	3,000
EDUCATION AND/OR TRAINING	62826	14,461	5,542	20,000	20,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			713	713
SPECIAL MISC EXPENSE-SUPPLIES	62857	3,853	4,428	4,700	4,700
SECURITY SERVICES	62880	68,659	25,011	11,000	11,000
SUBSCRIPTIONS BOOKS & ED MATER	62890	30,529	47,149	61,152	61,152
AIR FARE	62910	3,613	5,265	4,000	4,000
AUTO RENTALS	62912		37	1,000	1,000
LODGING	62922	7,036	3,759	10,000	10,000
MEALS	62924	3,425	3,262	4,000	4,000
MILEAGE	62926	9,703	9,393	12,000	12,000
TRAVEL-OTHER(NON-REPT)	62928	1,017	844	4,250	4,250
TOTAL SERVICES AND SUPPLIES		**4,531,561**	**4,521,705**	**3,938,833**	**6,266,885**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	106,654	107,080	49,761	49,761
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	15,917	51,364	38,881	38,881
ISD-DUPLICATING SERVICES	62214		1,723	3,060	3,060
ISD-HCM SOFTWARE SUBSCRIPTION	62230		22,118	110,641	110,641
ISD-CONSULT/MGT/PC SERVICES	62317	2,029	10,066		
GSD-CUSTODIAL SERVICES	62321	41,034	1,890	79,179	75,939
ISD-DATA PROCESSING SERVICES	62325	242,022	137,823	483,564	483,564
GSD-REAL ESTATE SERVICES	62362	34,244	9,126	5,000	52,371
GSD-PURCHASING SERVICES	62364	5,841	3,701	9,254	9,254
GSD-MANAGEMENT SERVICES	62365	692		876	876
GSD-UTILITIES	63070	54,386	55,338	57,000	57,000
TOTAL SERVICES AND SUPPLIES-ISF		**502,819**	**400,229**	**837,216**	**881,347**
OTHER CHARGES					
OTHER CHARGES-MISC	74065	50	10	1,000	1,000
PRINCIPAL ON ROU LEASES	74231	302,710	175,289	79,676	87,988
INTEREST ON ROU LEASES	74421	12,685	5,682	2,498	8,422
TOTAL OTHER CHARGES		**315,445**	**180,981**	**83,174**	**97,410**
FIXED ASSETS					
EQUIPMENT	86204	21,090	9,218		
TOTAL FIXED ASSETS		**21,090**	**9,218**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-18,648	-154,263		
INTRA-FUND TRANSFERS-OUT G84	95002	18,648			

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 59/00/00 -- PUBLIC DEFENDER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRA-FUND TRF IN-OTHER	95225	-322,029	-330,460	-200,000	-200,000
TOTAL INTRAFUND TRANSFERS		**-322,029**	**-484,723**	**-200,000**	**-200,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**18,554,818**	**19,761,710**	**20,810,738**	**22,452,250**
NET COST		**17,609,101**	**16,895,031**	**19,834,473**	**20,958,793**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 60/20/00 -- PUBLIC WORKS/ROADS
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROP MGMT
FUND: 10-900 REAL ESTATE

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	24,598	17,877		
TOTAL REV FROM USE OF MONEY & PROP		**24,598**	**17,877**	**0**	**0**
CHARGES FOR SERVICES					
REPAIR & MAINTENANCE SERVICES	42118	22,056			
TOTAL CHARGES FOR SERVICES		**22,056**	**0**	**0**	**0**
TOTAL REVENUE		**46,654**	**17,877**	**0**	**0**
OTHER CHARGES					
CONTRIB TO OTHER FUNDS-OTHER	75232		609,414		
TOTAL OTHER CHARGES		**0**	**609,414**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**609,414**	**0**	**0**
NET COST		**-46,654**	**591,537**	**0**	**0**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 60/20/00 -- PUBLIC WORKS/ROADS
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL
FUND: 10-901 SURVEYOR

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
CORNER RECORD	41294	395	470	400	400
MONUMENTATION FEES	41316	29,260	29,862	40,000	40,000
RECORD OF SURVEY CHECKING	41346	34,500	36,450	82,500	82,500
PERMIT PROCESSING FEES	41576	3,940			
TOTAL CHARGES FOR SERVICES		**68,095**	**66,782**	**122,900**	**122,900**
TOTAL REVENUE		**68,095**	**66,782**	**122,900**	**122,900**
SERVICES AND SUPPLIES					
DPW SERVICES-GENERAL MONEY	62330	75,890	130,069	369,558	369,558
TOTAL SERVICES AND SUPPLIES		**75,890**	**130,069**	**369,558**	**369,558**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225		-50		
TOTAL INTRAFUND TRANSFERS		**0**	**-50**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**75,890**	**130,019**	**369,558**	**369,558**
NET COST		**7,795**	**63,237**	**246,658**	**246,658**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 60/50/00 -- PUBLIC WORKS/ENGINEERING
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL
FUND: 10-904 ENGINEERING

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
DEVELOPMENT REVIEW GROUP	41296		2,500		
ROAD PLANNING-RESIDENTIAL	41349	76,556	100,464	105,000	105,000
ROAD PLANNING - COMMERCIAL	41351	16,237	23,392	10,000	10,000
PERMIT PROCESSING FEES	41576	23,356			
DEVELOPMENT REVIEW GROUP	41614	4,790	8,580	5,000	5,000
TOTAL CHARGES FOR SERVICES		**120,939**	**134,936**	**120,000**	**120,000**
TOTAL REVENUE		**120,939**	**134,936**	**120,000**	**120,000**
SERVICES AND SUPPLIES					
DPW SERVICES-GENERAL MONEY	62330	119,459	108,984	120,000	120,000
TOTAL SERVICES AND SUPPLIES		**119,459**	**108,984**	**120,000**	**120,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**119,459**	**108,984**	**120,000**	**120,000**
NET COST		**-1,480**	**-25,952**	**0**	**0**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 60/20/00 -- PUBLIC WORKS/ROADS
FUNCTION: PUBLIC WAYS AND FACILITIES
ACTIVITY: PUBLIC WAYS
FUND: 21-001 ROAD IMPROVEMENT FUNDS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	65,988	28,319	1,600	1,600
TOTAL REV FROM USE OF MONEY & PROP		**65,988**	**28,319**	**1,600**	**1,600**
CHARGES FOR SERVICES					
NON RESIDENTIAL DEVELPMNT FEES	41572	1,197			
PUBLIC SERVICES	41684			15,079	15,079
RESIDENTIAL DEVELOPMENT FEES	41688	136,812	526,500	56,000	56,000
TOTAL CHARGES FOR SERVICES		**138,009**	**526,500**	**71,079**	**71,079**
TOTAL REVENUE		**203,997**	**554,819**	**72,679**	**72,679**
SERVICES AND SUPPLIES					
DPW SERVICES-GENERAL MONEY	62330	1,209,684	118,491	711,418	886,959
TOTAL SERVICES AND SUPPLIES		**1,209,684**	**118,491**	**711,418**	**886,959**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,209,684**	**118,491**	**711,418**	**886,959**
NET COST		**1,005,687**	**-436,328**	**638,739**	**814,280**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 60/20/00 -- PUBLIC WORKS/ROADS
FUNCTION: PUBLIC WAYS AND FACILITIES
ACTIVITY: PUBLIC WAYS
FUND: 21-002 TRANSPORTATION IMPROVEMENTS FDS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	50,224	43,399	11,425	11,425
TOTAL REV FROM USE OF MONEY & PROP		**50,224**	**43,399**	**11,425**	**11,425**
CHARGES FOR SERVICES					
NON RESIDENTIAL DEVELPMNT FEES	41572	3,539			
RESIDENTIAL DEVELOPMENT FEES	41688	146,867	528,700	37,498	37,498
TOTAL CHARGES FOR SERVICES		**150,406**	**528,700**	**37,498**	**37,498**
TOTAL REVENUE		**200,630**	**572,099**	**48,923**	**48,923**
SERVICES AND SUPPLIES					
DPW SERVICES-GENERAL MONEY	62330	460,757	64,502	1,135,429	1,308,848
TOTAL SERVICES AND SUPPLIES		**460,757**	**64,502**	**1,135,429**	**1,308,848**
TOTAL EXPENDITURES/APPROPRIATIONS		**460,757**	**64,502**	**1,135,429**	**1,308,848**
NET COST		**260,127**	**-507,597**	**1,086,506**	**1,259,925**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 60/20/00 -- PUBLIC WORKS/ROADS
FUNCTION: PUBLIC WAYS AND FACILITIES
ACTIVITY: PUBLIC WAYS
FUND: 21-220 TRANSPORTATION

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	9,438	-25,284	1,000	1,000
TOTAL REV FROM USE OF MONEY & PROP		**9,438**	**-25,284**	**1,000**	**1,000**
CHARGES FOR SERVICES					
OTHER ROAD & STREET SERVICES	41582	782,500	320,000	175,000	175,000
TOTAL CHARGES FOR SERVICES		**782,500**	**320,000**	**175,000**	**175,000**
TOTAL REVENUE		**791,938**	**294,716**	**176,000**	**176,000**
SERVICES AND SUPPLIES					
DPW SERVICES-GENERAL MONEY	62330	926,045	152,905	225,209	442,893
TOTAL SERVICES AND SUPPLIES		**926,045**	**152,905**	**225,209**	**442,893**
TOTAL EXPENDITURES/APPROPRIATIONS		**926,045**	**152,905**	**225,209**	**442,893**
NET COST		**134,107**	**-141,811**	**49,209**	**266,893**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 60/20/00 -- PUBLIC WORKS/ROADS
FUNCTION: PUBLIC WAYS AND FACILITIES
ACTIVITY: PUBLIC WAYS
FUND: 25 ROADS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TAXES					
MEAS D 1/2 CENT-SALES TAX	40186	4,211,160	3,932,000	4,000,000	4,000,000
TOTAL TAXES		**4,211,160**	**3,932,000**	**4,000,000**	**4,000,000**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	51,069	446,436	38,000	38,000
RENTS - (PRIOR RENTS & CONC)	40440	5,240	5,240	4,560	4,560
TOTAL REV FROM USE OF MONEY & PROP		**56,309**	**451,676**	**42,560**	**42,560**
INTERGOVERNMENTAL REVENUES					
ST-HIGHWAY USER TAX-SEC 2103	40458	2,466,396	2,466,854	2,350,871	2,350,871
ST-HIGHWAY USER TAX-SEC 2104	40460	2,904,603	2,859,449	2,904,364	2,904,364
ST-HIGHWAY USER TAX-SEC 2106	40462	654,533	645,712	673,606	753,606
ST HWY TX-SEC 2105(A)/PROP 111	40464	1,585,658	1,560,373	1,615,464	1,615,464
ST HWY TX- SB1 2017	40465	4,973,489	4,860,608	7,255,683	13,147,780
ST-RSTPX RG SRF TRNSP PRG EXCH	40761	3,000,000	1,451,249	4,076,000	6,680,536
ST-STIP STATE TRANSP IMPRV PRG	40770		26,206	3,626,000	6,791,942
ST-NATURAL DISASTER ASSISTANCE	40810	-2,626,103	4,026,136	6,754,570	8,805,941
ST-EXCHANGE FUNDS FAS/FAU	40866	324,813	324,813	324,813	324,813
ST-OTHER	40894	12,428,920	-605,386		
FED-FAS/FAU EMERGENCY RELIEF	41044	2,126,403	10,359,231	3,666,420	15,229,703
FED-HAZARD ELIMINATION SAFETY	41050	396,170	-125,568		
FED-FEMA	41093	50,030	18,696,095	7,133,705	9,730,811
FED-HBRR	41094	431,143	1,350,500	7,169,330	21,591,492
AID FROM OTH GOV-CITIES	41156	-258,835			
TOTAL INTERGOVERNMENTAL REVENUES		**28,457,220**	**47,896,272**	**47,550,826**	**89,927,323**
CHARGES FOR SERVICES					
ENCROACHMENT FEES	41570	957,644	1,611,020	900,000	924,714
ROAD IMPROVEMENT FEES	41571	1,682,441	162,786	330,773	849,832
STREET SIGN CONSTRUCTION	41584	1,164		26,000	26,000
OTHER WASTE HAULER PAYMENTS	41847	1,986,632	1,851,083	1,850,000	1,850,000
TOTAL CHARGES FOR SERVICES		**4,627,881**	**3,624,889**	**3,106,773**	**3,650,546**
MISC. REVENUES					
OTHER REVENUE	42384	7,147	33,001	25,000	25,000
TOTAL MISC. REVENUES		**7,147**	**33,001**	**25,000**	**25,000**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	1,746,000	3,105,000	2,000,000	2,135,000
OP/TRF IN-FR FA CERTS CNST FDS	42465	2,642,304	2,634,126		736,030
OP/TRF IN-FR 2024 LRB	42472	83,589	593,331		
TOTAL OTHER FINANCING SOURCES		**4,471,893**	**6,332,457**	**2,000,000**	**2,871,030**
TOTAL REVENUE		**41,831,610**	**62,270,295**	**56,725,159**	**100,516,459**
SERVICES AND SUPPLIES					
DPW SERVICES-GENERAL MONEY	62330	44,600,627	32,429,312	45,406,463	91,019,104
REFUND OF PRIOR YEAR REVENUE	62874		872,809		
TOTAL SERVICES AND SUPPLIES		**44,600,627**	**33,302,121**	**45,406,463**	**91,019,104**
OTHER CHARGES					
PRINCIPAL ON LONG TERM DEBT	74224	7,072,038	2,090,366		12,682,176

PRINCIPAL-ISF/ENT OFFSET	74240	-7,072,038	-2,090,366		
INTEREST ON LONG-TERM DEBT	74425	296,611	99,535	27,000	27,000
TOTAL OTHER CHARGES		**296,611**	**99,535**	**27,000**	**12,709,176**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	6,779,686	21,730,919	9,528,821	9,528,821
TOTAL OTHER FINANCING USES		**6,779,686**	**21,730,919**	**9,528,821**	**9,528,821**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-3,282,465	-3,663,745	-920,000	-920,000
INTRA-FUND TRANSFERS-OUT G84	95002	3,282,465	2,697,850		
INTRA-FUND TRF IN-OTHER	95225	-894,686	-1,475,145	-2,000,000	-2,000,000
INTRA-FUND TRF OUT-OTHER	95226	894,686	2,441,040	2,920,000	2,920,000
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**51,676,924**	**55,132,575**	**54,962,284**	**113,257,101**
NET COST		**9,845,314**	**-7,137,720**	**-1,762,875**	**12,740,642**

ADOPTED 2026-2027 ROAD AND DRAINAGE PROGRAM

PROJECT	ADOPTED BUDGET
BRIDGE PREVENTATIVE MAINTENANCE PROGRAM (BPMP)	
CLEAN/PAINT STEEL BRIDGE MEMBRS-SWANTON,OLD SC HWY	5,000
CONCRETE BRIDGE SPALL REPAIR-E. ZAYANTE RD	5,000
CONFERENCE DRIVE BRIDGE SCOUR MITIGATION	348,099
TWO BAR RD BRIDGE EMBANKMENT & SCOUR PROTECTION-BPMPL	9,432
BRIDGE PROGRAM (HPB)	
EITHER WAY BRIDGE @ SAN LORENZO RIVER-BRLO	1,462,446
FERN DR @ SAN LORENZO RIVER BRIDGE RPLCMT-BRLO	1,438,111
FOREST HILL DR. @ BEAR CREEK BRIDGE RPCMNT-BRLO	432,932
GREEN VALLEY ROAD BRIDGE @ CASSELRY CREEK-BRLO	4,649,998
LARKSPUR ST BRIDGE @ SAN LORENZO RIVER PROJECT	806,348
LOMPICO RD/CREEKWOOD DR BRIDGE REPLACEMENT-BRLO	788,102
PLEASANT WAY BRIDGE REPLACEMENT	1,678,861
RANCHO RIO AVE BRIDGE @ NEWELL CREEK-BRLO	605,483
SAN LORENZO WAY BRIDGE - BRLO	10,259,339
SWANTON / BIG CREEK BRLO	558,545
TWO BAR ROAD AT TWO BAR CREEK BRIDGE	294,985
QUAIL HOLLOW RD BRIDGE - BRLO	377,022
CONSTRUCTION	
HOLOHAN RD @ HWY 152 INTERSECTION	311,162
SOQUEL DR BUFFERED BIKE LANE	46,037
GREEN VALLEY RD MULTI-USE PATH	40,361
HWY 152 / HOLOHAN RD INT. PROJ.	29,830
PAULSEN RD RAISE CDBG-DR	100,000
SOQUEL DR. MULTIMODAL PROJECT PHASE II	501,679
CONSTRUCTION - DESIGN PHASE	
GWR–VEH IMPACT FEE–RD RESURF (BUENA VISTA)	4,474,839
ROBERTSON ST & SOQUEL DR SIGNAL	1,880,449
CONSTRUCTION COMPLETED-REVEGETATION	
SOQUEL-SAN JOSE RD 1.08	2,000
2016/2017 STORM CON COMPLETED VEG MGMT	51,204
2022/2023 STORM CON COMPLETED VEG MGMT	155,544
BEAR CREEK EMERGENCY 1.71 VEG MGMT	1,715
DESIGN ENGINEERING PROGRAM	
DESIGN ENGINEERING PROGRAM	448,696
RIGHT OF WAY AND ENCROACHMENT PERMITS	1,095,714
PLAN LINE STUDIES	98,243
HSIP GRANTS - GUARDRAILS/STRIPING/FLASHING BEACONS	
COUNTY RFB VARIOUS LOCATIONS	58,683
OPERATIONS MAINTENANCE PROGRAM	11,581,225
PAVEMENT MANAGEMENT PROGRAM	
2025 MEASURE D RESURFACING PROJECT	208,709
2026 MEASURE D RESURFACING PROJECT	2,686,315
2027 MEASURE D RESURFACING PROJECT	7,458,076
MEASURE D EDUCATION & ATP & PAVEMENT MGMT SURVEY	181,556
RESURFACING - INTERAGENCY PARTNERSHIP	50,000
RESURFACING - INTERCOUNTY ROUTES PROJECT	1,178,194
RESURFACING - EMERGENCY ROUTES PHASE 2 PROJECT	5,770,829

ADOPTED 2026-2027 ROAD AND DRAINAGE PROGRAM

PROJECT	ADOPTED BUDGET
CORRALITOS CORRIDOR RESURFACING PROJECT	1,500,000
RIO DEL MAR BLVD RESURFACING PROJECT	5,000
SOQUEL SAN JOSE RD/ PORTER ST RESURFACING PROJECT	3,165,941
EMERGENCY ROUTES PAVEMENT FAILURE INVESTIGATION	5,000
PAVEMENT MANAGEMENT ENGINEERING	354,000
INTERLAKEN ROUTES RESURFACING PROJECT (CASSERLY RD)	436,000
TRAFFIC ENGINEERING PROGRAM	
APTOS ADAPTIVE TRAFFIC CONTROL SYSTEM	168,449
LOCAL ROAD SAFETY PLAN	34,713
TRAFFIC ENGINEERING ROAD PLANNING/ PRELIM ENGR	838,393
SS4A VISION ZERO ACTION PLAN	10,000
CEMENT PLAN ROAD MULTI-USE TRAIL ALIGNMENT STUDY	5,671
EAST CLIFF SAFETY STRIPING IMPROVEMENTS	90,000
TRAFFIC DIVIDERS - FRT BLDG PRE K - SUMMIT RD	17,251
LORIF EAST CLIFF 32ND TO 41ST	50,000
TRANSPORTATION ADMINISTRATION	
AUDITS AND STATE REPORTING	5,000
DISASTER RECCOVERY DEBT SERVICE	9,555,821
APPROPRIATIONS FOR ENCUMBRANCES	5,142,097
STORM & FIRE DAMAGE REPAIRS	
SOQUEL SAN JOSE RD PM 1.25	15,010
STORM DAMAGE REPAIRS MAR 2016 STORM EVENTS	676,939
STORM DAMAGE REPAIRS 2016/2017 STORM EVENTS	6,926,833
STORM DAMAGE REPAIRS 2022/2023 STORM EVENTS	13,886,162
STORM DAMAGE REPAIRS DEC 2021 STORM EVENTS	2,815,570
STORM DAMAGE REPAIRS JAN 2024 STORM EVENTS	5,196,118
CZU FIRE DAMAGE - SWANTON PERMANENT BRIDGE	226,371
GRAND TOTAL	**113,257,101**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/10 -- SHERIFF-CORONER/SHERIFF-CORONER/ADMINISTRATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	1,867	1,309	1,800	1,800
TOTAL REV FROM USE OF MONEY & PROP		**1,867**	**1,309**	**1,800**	**1,800**
MISC. REVENUES					
OTHER REVENUE	42384		495		
TOTAL MISC. REVENUES		**0**	**495**	**0**	**0**
TOTAL REVENUE		**1,867**	**1,804**	**1,800**	**1,800**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	3,491,994	3,193,784	3,608,880	3,608,880
OVERTIME PAY-PERMANENT	51005	72,702	91,776	66,863	66,863
MANDATORY OVERTIME PAY-PERM	51006			9,274	9,274
REGULAR PAY-EXTRA HELP	51010	109,194	170,682	41,827	41,827
DIFFERENTIAL PAY	51040	199,301	219,825	179,650	179,650
SALARY SAVINGS BUDGETED	51099			-143,807	-143,807
OASDI-SOCIAL SECURITY	52010	147,519	137,728	134,295	134,295
PERS	52015	996,269	1,034,209	1,041,121	1,041,121
POB Charges Safety 4131	52020	17,189	17,945	169,663	169,663
POB Charges SHF 4132	52025	288,234	296,843	477,275	477,275
EMPLOYEE INSURANCE & BENEFITS	53010	540,135	615,439	711,672	711,672
UNEMPLOYMENT INSURANCE	53015	13,839	7,873	8,342	8,342
WORKERS COMPENSATION INSURANCE	54010	1,856,330	1,850,186	2,051,616	2,051,616
TOTAL SALARIES AND EMPLOYEE BENEF		**7,732,706**	**7,636,290**	**8,356,671**	**8,356,671**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	151,640	151,412	174,000	174,000
TELEPHONE-NON TELECOM 1099	61221	5,338	4,653	5,338	5,338
JANITORIAL SERVICES	61412	132,049	130,556	130,000	142,538
OTHER INSURANCE	61535			2,535,550	2,535,550
MAINT-OFFICE EQUIPMNT-SERVICES	61725	6,880	4,393	7,000	7,000
MAINT-OTH EQUIP-SERVICES	61730	14,437	5,061	10,000	10,000
FACILITIES MAINT-GENERAL-SERV	61835	335,404	283,290	433,778	433,778
FACILITIES MAINT-PLUMBING-SERV	61840	17,130	12,276	8,000	8,000
MEMBERSHIPS	62020	22,394	22,632	22,273	22,273
MISCELLANEOUS EXPENSE-SERVICES	62111	-2,737			
SERV & SUPP-OTHER SUPPLIES	62136	5,493	8,141	15,000	15,000
MISC NONINVENTORIABLE ITEMS	62217	51,876	19,546	20,000	20,000
PC SOFTWARE PURCHASES	62219	107,792	112,585		
POSTAGE	62221	16,771	12,044	15,000	15,000
SUPPLIES	62223	33,208	33,526	24,000	24,000
INVENTORIABLE ITEMS <$10,000	62226	6,478	16,426	23,000	23,000
SOFTWARE LICENSE SERVICES	62227	100,296	104,670	113,638	113,638
DPW SERVICES-GENERAL MONEY	62330	7,814	2,974	6,000	6,000
HOSPITAL SVCS-INTERDEPARTMENT	62352			500	500
MEDICAL SERVICES	62366	7,785	7,198	7,000	7,000
PSYCHOANALYSIS-EE RECRUITMENT	62375	22,500	16,500	15,000	15,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/10 -- SHERIFF-CORONER/SHERIFF-CORONER/ADMINISTRATION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
PROF & SPECIAL SERV-OTHER	62381	340,313	254,790	428,569	430,086
RENTS/LEASES-STRUC IMP & GRNDS	62610	19,080	9,255	24,000	24,000
ADVERTISING & PROMOTION SUPP	62801	22,620	11,765	17,000	17,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			14,011	14,011
SPECIAL MISC EXPENSE-SERVICES	62856	20,669	14,356	27,000	27,000
PHOTO SUPPLIES	62865	1,288	2,329	2,000	2,000
SECURITY SERVICES	62880	5,408	2,040	6,232	6,232
SHERIFFS SPECIAL	62884	51,500	51,500	51,500	51,500
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,190	132	1,230	1,230
TRAINING AMMUNITION	62892	118,892	118,411	150,000	150,000
EDUCATION & TRAINING(REPT)	62914	9,015			
GAS, OIL, FUEL	62920			250	250
LODGING	62922	91,127	82,100	83,150	83,150
MEALS	62924	66,353	49,100	45,000	45,000
MILEAGE	62926	16,142	10,891	15,000	15,000
TRAVEL-OTHER(NON-REPT)	62928	25,282	27,658	25,000	25,000
REGISTRATIONS (NON REPT)	62930	111,033	72,669	60,075	60,075
P.O.S.T. REGISTRATIONS	62931	103,517	71,770	75,000	75,000
SANITATION SERVICES	63011	3,912	3,700	4,040	4,040
TOTAL SERVICES AND SUPPLIES		**2,049,889**	**1,730,349**	**4,594,134**	**4,608,189**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	509,611	590,785	237,766	237,766
ISD-DUPLICATING SERVICES	62214	12,555	4,895	12,000	12,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		8,164	505,057	505,057
ISD-CONSULT/MGT/PC SERVICES	62317	250,033	94,398	306,816	306,816
GSD-CUSTODIAL SERVICES	62321			22,571	22,571
ISD-DATA PROCESSING SERVICES	62325	1,158		2,802,678	2,802,678
GSD-PURCHASING SERVICES	62364	72,765	63,381	78,314	78,314
GSD-LEASE MANAGEMENT	62845			749	749
GSD-SERVICE CENTER CHARGES	62935	51,596	5,066	318,826	318,826
GSD-SERV CTR POOL VEH CHARGES	62938	3,677	25	3,010	3,010
GSD-UTILITIES	63070	451,543	430,041	990,469	990,469
TOTAL SERVICES AND SUPPLIES-ISF		**1,352,938**	**1,196,755**	**5,278,256**	**5,278,256**
OTHER CHARGES					
TAXES AND LICENSES	74850	34	34	50	50
SANE PROGRAM CONTRIBUTION	75283			81,368	81,368
TOTAL OTHER CHARGES		**34**	**34**	**81,418**	**81,418**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002	12,050	-6,276		
INTRA-FUND TRF OUT-OTHER	95226			10,000	10,000
TOTAL INTRAFUND TRANSFERS		**12,050**	**-6,276**	**10,000**	**10,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**11,147,617**	**10,557,152**	**18,320,479**	**18,334,534**
NET COST		**11,145,750**	**10,555,348**	**18,318,679**	**18,332,734**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/15 -- SHERIFF-CORONER/SHERIFF-CORONER/RECORDS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	713,937	733,689	821,148	821,148
OVERTIME PAY-PERMANENT	51005	19,004	59,352	50,610	50,610
MANDATORY OVERTIME PAY-PERM	51006			54,135	54,135
REGULAR PAY-EXTRA HELP	51010	31,989	26,961	50,463	50,463
DIFFERENTIAL PAY	51040	11,177	13,266	14,400	14,400
SALARY SAVINGS BUDGETED	51099			-35,105	-35,105
OASDI-SOCIAL SECURITY	52010	58,857	62,806	66,959	66,959
PERS	52015	220,818	216,214	227,926	227,926
EMPLOYEE INSURANCE & BENEFITS	53010	200,957	188,351	206,279	206,279
TOTAL SALARIES AND EMPLOYEE BENEF		**1,256,739**	**1,300,639**	**1,456,815**	**1,456,815**
SERVICES AND SUPPLIES					
MAINT-DATA PROCESS EQMT-SERV	61717	3,000			
MAINT-OFFICE EQUIPMNT-SERVICES	61725	3,370	3,875	4,000	4,000
SERV & SUPP-OTHER SUPPLIES	62136	2,015		5,000	5,000
MISC NONINVENTORIABLE ITEMS	62217	350			
PC SOFTWARE PURCHASES	62219	1,032	1,393		
SUPPLIES	62223	2,432	1,593	2,500	2,500
SOFTWARE LICENSE SERVICES	62227	158,664	166,369	168,906	168,906
PROF & SPECIAL SERV-OTHER	62381	915		1,000	1,000
TOTAL SERVICES AND SUPPLIES		**171,778**	**173,230**	**181,406**	**181,406**
SERVICES AND SUPPLIES-ISF					
ISD-DUPLICATING SERVICES	62214			400	400
ISD-HCM SOFTWARE SUBSCRIPTION	62230		3,340		
ISD-CONSULT/MGT/PC SERVICES	62317	10,890			
TOTAL SERVICES AND SUPPLIES-ISF		**10,890**	**3,340**	**400**	**400**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,439,407**	**1,477,209**	**1,638,621**	**1,638,621**
NET COST		**1,439,407**	**1,477,209**	**1,638,621**	**1,638,621**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/20 -- SHERIFF-CORONER/SHERIFF-CORONER/SHERIFF STAFF
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
LICENSES, PERMITS AND FRANCHIS					
BURGLAR ALARM LICENSE PERMIT	40306	66,699	80,020	75,000	75,000
OTHER LICENSES & PERMITS	40330	28,687	38,816	35,000	35,000
TOTAL LICENSES, PERMITS AND FRANCHIS		**95,386**	**118,836**	**110,000**	**110,000**
FINES, FORFEITURES & ASSMNTS					
LOCAL CRIME PREVNTION PC1202.5	40390		1	25	25
PARKING METER FINES	40400	-948			
DRUG FORFEITURE PROCEEDS	40414	33,499	109,581		
TOTAL FINES, FORFEITURES & ASSMNTS		**32,551**	**109,582**	**25**	**25**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	200,507	156,289	133,000	133,000
RENTS - (PRIOR RENTS & CONC)	40440	11,098	2,038	5,000	5,000
TOTAL REV FROM USE OF MONEY & PROP		**211,605**	**158,327**	**138,000**	**138,000**
INTERGOVERNMENTAL REVENUES					
ST AID-PROP 172 FR FD72406	40495	3,529,524	3,666,580	3,650,064	3,650,064
ST-ADMIN & SERVICES	40662	200,000	2,625,000		
ST-DMV FEES	40865	499,032	506,857	530,399	530,399
ST-MANDATED COST REIMBURSEMENT	40872		157,642		
ST-REALIGNMENT	40878	215,805	215,805	214,308	214,308
ST-RURAL CRIME	40881	526,487	450,000	526,487	526,487
ST-SPP LW ENFRC SV SLESA/SLESF	40883	697,848	667,137	638,493	638,493
ST-OTHER	40894	56,545	5,315	137,179	137,179
FED-BJA GRANT	41102	520,803	656,046	72,150	572,150
CONTR FR OTHER GOVT AGENCIES	41150	175,514	184,160	175,000	175,000
AID OTH GV-ANTI TERR APPR AUTH	41163	1,312			
TOTAL INTERGOVERNMENTAL REVENUES		**6,422,870**	**9,134,542**	**5,944,080**	**6,444,080**
CHARGES FOR SERVICES					
ALARM RESPONSE SERVICE FEE	41520	30,403	35,920	37,000	37,000
DNA IDENTIFICATN FD GC76104.6	41527			2,500	2,500
EDUCATION SVCS-POST REIMBRSMNT	41530	30,397	66,737	40,000	40,000
IDENTIFICATION FEES	41536	5,400	4,162	5,500	5,500
LAW ENFORCEMENT SERVICES	41538	3,333,202	3,484,062	3,474,209	3,474,209
OTHER LAW ENFORCEMENT SERVICES	41548	1,141,877	1,117,840	1,283,802	1,283,802
VITAL STATISTICS	41716	4,546	5,503	4,500	4,500
AUTOMATION FEES	42012		1	5	5
COPY CHARGES	42020	1,332	1,276	1,500	1,500
COST RECOVERY-OTHER	42022	266,365	257,958	315,700	315,700
OTHER CHARGES CURRENT SERVICES	42047	211,491	132,707	230,000	230,000
TOTAL CHARGES FOR SERVICES		**5,025,013**	**5,106,166**	**5,394,716**	**5,394,716**
MISC. REVENUES					
NSF CHECKS	42380	-6,177	-30	25	25
NSF CHECKS-RETURNED CHECK FEES	42381	40	80	50	50
OTHER REVENUE	42384	40,511	14,791	40,000	40,000
TOTAL MISC. REVENUES		**34,374**	**14,841**	**40,075**	**40,075**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/20 -- SHERIFF-CORONER/SHERIFF-CORONER/SHERIFF STAFF
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TOTAL REVENUE		**11,821,799**	**14,642,294**	**11,626,896**	**12,126,896**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-256,220	-553,615	370,000	-430,000
INTRA-FUND TRANSFERS-OUT G84	95002	1,357,590	1,361,424	1,569,955	1,439,890
INTRA-FUND TRF IN-OTHER	95225	-41,003	-38,260	-107,914	-107,914
TOTAL INTRAFUND TRANSFERS		**1,060,367**	**769,549**	**1,832,041**	**901,976**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,060,367**	**769,549**	**1,832,041**	**901,976**
NET COST		**-10,761,432**	**-13,872,745**	**-9,794,855**	**-11,224,920**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/30 -- SHERIFF-CORONER/SHERIFF-CORONER/PATROL DIVISION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	10,466,253	10,991,410	11,450,864	11,450,864
OVERTIME PAY-PERMANENT	51005	1,685,561	1,914,823	1,105,581	1,105,581
REGULAR PAY-EXTRA HELP	51010	167,158	218,767	36,378	36,378
DIFFERENTIAL PAY	51040	1,115,020	1,226,233	1,047,203	1,047,203
SALARY SAVINGS BUDGETED	51099			-1,159,535	-1,159,535
OASDI-SOCIAL SECURITY	52010	238,757	244,352	163,602	163,602
PERS	52015	3,618,604	3,921,783	3,785,102	3,785,102
POB Charges Safety 4131	52020	1,279	1,057	76,061	76,061
POB Charges SHF 4132	52025	1,688,267	1,698,741	1,373,953	1,373,953
EMPLOYEE INSURANCE & BENEFITS	53010	1,727,984	1,900,952	1,987,402	1,987,402
UNEMPLOYMENT INSURANCE	53015		3,570	3,654	3,654
TOTAL SALARIES AND EMPLOYEE BENEF		**20,708,883**	**22,121,688**	**19,870,265**	**19,870,265**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	12,134	4,323	5,500	5,500
POLICE SAFETY EQUIP-REPLACE	61115	237,924	125,890	166,500	166,500
LIABILITY INSURANCE	61525	12,166	12,166	12,500	12,500
MAINT-MOBILE EQUIPMENT-SERV	61720	25,518	24,562	29,040	29,040
MAINT-OFFICE EQUIPMNT-SERVICES	61725	4,897	5,839	6,000	6,000
MAINT-OTH EQUIP-SERVICES	61730	19,580	9,145	22,100	22,100
FACILITIES MAINT-GENERAL-SERV	61835	830	875	1,000	1,000
SERV & SUPP-OTHER SUPPLIES	62136	2,377	3,629	3,000	3,000
MISC NONINVENTORIABLE ITEMS	62217	146,855	146,855	146,854	146,854
PC SOFTWARE PURCHASES	62219	632			
SUPPLIES	62223	22,852	24,530	23,500	23,500
INVENTORIABLE ITEMS <$10,000	62226	216,097	189,741	70,300	70,300
SOFTWARE LICENSE SERVICES	62227	60,045	59,170	61,794	61,794
PC HARDWARE <$10,000	62229	77,125		84,700	84,700
PROF & SPECIAL SERV-OTHER	62381	884	3,861	1,500	1,500
EQUIPMENT LEASE & RENT	62500	48,556	45,369	55,406	55,406
AIR PATROL	62802	71,508	88,403	46,209	46,209
INV MTRLS USED-CRDR-CO WAREHSE	62841			8,261	8,261
SPECIAL MISC EXPENSE-SERVICES	62856	7,120	7,076	8,500	8,500
SUBSCRIPTIONS BOOKS & ED MATER	62890	3,192	10,662	500	500
TRAINING AMMUNITION	62892	2,617			
TOWING	62893	20,000			
MEALS	62924		-80		
REGISTRATIONS (NON REPT)	62930	15,830	7,540	9,360	9,360
SERVICE CENTER REPLCMT INCRMNT	62936	261,022	130,511	261,022	261,022
SERVICE CENTER DEPREC CHG	62937	610,562	305,281	610,562	610,562
TOTAL SERVICES AND SUPPLIES		**1,880,323**	**1,205,348**	**1,634,108**	**1,634,108**
SERVICES AND SUPPLIES-ISF					
ISD-DUPLICATING SERVICES	62214	6,803	10,686	7,300	7,300
ISD-HCM SOFTWARE SUBSCRIPTION	62230		25,606		

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/30 -- SHERIFF-CORONER/SHERIFF-CORONER/PATROL DIVISION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
ISD-CONSULT/MGT/PC SERVICES	62317	4,661			
ISD-DATA PROCESSING SERVICES	62325	1,270,326	1,380,777		
GSD-LEASE MANAGEMENT	62845			85,788	85,788
GSD-SERVICE CENTER CHARGES	62935	1,032,477	1,207,485	22,210	22,210
GSD-SERV CTR POOL VEH CHARGES	62938		800		
TOTAL SERVICES AND SUPPLIES-ISF		**2,314,267**	**2,625,354**	**115,298**	**115,298**
FIXED ASSETS					
EQUIPMENT	86204	43,553			
TOTAL FIXED ASSETS		**43,553**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF-CORRECTIONS	95200	100,229			
INTRA-FUND TRF OUT-OTHER	95226	88,077	140,210	192,601	192,601
INTRA-FD TRF-RADIO SERV	95387	934,503	1,326,806	487,582	487,582
TOTAL INTRAFUND TRANSFERS		**1,122,809**	**1,467,016**	**680,183**	**680,183**
TOTAL EXPENDITURES/APPROPRIATIONS		**26,069,835**	**27,419,406**	**22,299,854**	**22,299,854**
NET COST		**26,069,835**	**27,419,406**	**22,299,854**	**22,299,854**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/35 -- SHERIFF-CORONER/SHERIFF-CORONER/FORENSICS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	1,034,067	992,639	1,117,671	1,117,671
OVERTIME PAY-PERMANENT	51005	47,439	28,110	39,705	39,705
REGULAR PAY-EXTRA HELP	51010	60,007	71,559		
DIFFERENTIAL PAY	51040	29,796	24,600	33,185	33,185
SALARY SAVINGS BUDGETED	51099			-45,301	-45,301
OASDI-SOCIAL SECURITY	52010	84,372	81,718	73,343	73,343
PERS	52015	314,564	283,107	310,787	310,787
EMPLOYEE INSURANCE & BENEFITS	53010	192,214	183,244	249,570	249,570
TOTAL SALARIES AND EMPLOYEE BENEF		**1,762,459**	**1,664,977**	**1,778,960**	**1,778,960**
SERVICES AND SUPPLIES					
MAINT-OFFICE EQUIPMNT-SERVICES	61725	2,745	4,495	12,500	12,500
MAINT-OTH EQUIP-SERVICES	61730		141	500	500
FACILITIES MAINT-ACCESS-SERV	61825	146			
FACILITIES MAINT-GENERAL-SERV	61835	6,880	7,911	10,000	10,000
OTHER MEDICAL MATERIALS & SUPP	61922				82
SERV & SUPP-OTHER SUPPLIES	62136	4,482		4,500	4,500
PC SOFTWARE PURCHASES	62219	4,030	4,391	6,805	6,805
POSTAGE	62221			500	500
SUPPLIES	62223	19,189	14,004	15,000	15,000
INVENTORIABLE ITEMS <$10,000	62226	1,873	19,102	11,000	11,000
SOFTWARE LICENSE SERVICES	62227	396,105	359,817	495,672	495,672
MEDICAL SERVICES	62366	428			
PROF & SPECIAL SERV-OTHER	62381	155,480	139,244	251,500	251,500
LEGAL NOTICES	62420			500	500
SMALL TOOLS & INSTRUMENTS	62715	12,146	21,235	18,000	18,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			897	897
SPECIAL MISC EXPENSE-SUPPLIES	62857	9,393	9,956	10,000	10,000
SUBSCRIPTIONS BOOKS & ED MATER	62890	1,873	2,597	5,016	5,016
LODGING	62922		3,072	6,850	6,850
MEALS	62924		1,718	5,000	5,000
MILEAGE	62926		146	1,000	1,000
TRAVEL-OTHER(NON-REPT)	62928		2,379	5,000	5,000
REGISTRATIONS (NON REPT)	62930		10,120	25,000	25,000
SERVICE CENTER REPLCMT INCRMNT	62936	2,260	1,130	2,260	2,260
WASTE DISPOSAL	63010	2,520	16,892	10,165	10,165
TOTAL SERVICES AND SUPPLIES		**619,550**	**618,350**	**897,665**	**897,747**
SERVICES AND SUPPLIES-ISF					
ISD-DUPLICATING SERVICES	62214	3,234	4,112	1,000	1,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		2,524		
ISD-DATA PROCESSING SERVICES	62325		2,505		
GSD-SERVICE CENTER CHARGES	62935	1,362	320	1,584	1,584
TOTAL SERVICES AND SUPPLIES-ISF		**4,596**	**9,461**	**2,584**	**2,584**
FIXED ASSETS					

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/35 -- SHERIFF-CORONER/SHERIFF-CORONER/FORENSICS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
EQUIPMENT	86204	182,291	8,518		190,227
TOTAL FIXED ASSETS		**182,291**	**8,518**	**0**	**190,227**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001			-212,500	-212,500
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**-212,500**	**-212,500**
TOTAL EXPENDITURES/APPROPRIATIONS		**2,568,896**	**2,301,306**	**2,466,709**	**2,657,018**
NET COST		**2,568,896**	**2,301,306**	**2,466,709**	**2,657,018**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/40 -- SHERIFF-CORONER/SHERIFF-CORONER/INVESTIGATIONS DIVISION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
DNA IDENTIFICATN FD GC76104.6	41527			390,000	390,000
TOTAL CHARGES FOR SERVICES		**0**	**0**	**390,000**	**390,000**
TOTAL REVENUE		**0**	**0**	**390,000**	**390,000**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	3,353,803	3,446,210	4,304,812	4,304,812
OVERTIME PAY-PERMANENT	51005	257,112	225,332	170,166	170,166
REGULAR PAY-EXTRA HELP	51010	202	209		
DIFFERENTIAL PAY	51040	498,378	449,429	489,874	489,874
SALARY SAVINGS BUDGETED	51099			-172,562	-172,562
OASDI-SOCIAL SECURITY	52010	73,231	88,147	109,346	109,346
PERS	52015	1,175,741	1,255,207	1,394,686	1,394,686
POB Charges SHF 4132	52025	573,125	522,252	574,959	574,959
EMPLOYEE INSURANCE & BENEFITS	53010	553,907	637,073	788,728	788,728
TOTAL SALARIES AND EMPLOYEE BENEF		**6,485,499**	**6,623,859**	**7,660,009**	**7,660,009**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	2,224		2,000	2,000
MAINT-OFFICE EQUIPMNT-SERVICES	61725	448	957	1,000	1,000
MAINT-OTH EQUIP-SERVICES	61730			20,000	20,000
FACILITIES MAINT-GENERAL-SERV	61835	585	6,501	15,000	15,000
OTHER MEDICAL MATERIALS & SUPP	61922	107,458	76,841	85,000	85,000
MISCELLANEOUS EXPENSE-SERVICES	62111	370			
SERV & SUPP-OTHER SUPPLIES	62136	378	1,977	500	500
MISC NONINVENTORIABLE ITEMS	62217	1,545	3,485	6,000	6,000
PC SOFTWARE PURCHASES	62219	180			
POSTAGE	62221	1,974	4,113	1,600	1,600
SUPPLIES	62223	3,798	3,925	7,200	7,200
INVENTORIABLE ITEMS <$10,000	62226	56,708	19,782	25,000	25,000
SOFTWARE LICENSE SERVICES	62227	105,210	69,398	118,357	118,357
MEDICAL SERVICES	62366			2,000	2,000
PROF & SPECIAL SERV-OTHER	62381	8,023	25,656	45,350	45,350
SMALL TOOLS & INSTRUMENTS	62715	11,265	19,185	1,072	1,072
INV MTRLS USED-CRDR-CO WAREHSE	62841			2,843	2,843
SPECIAL MISC EXPENSE-SERVICES	62856	389			
SUBSCRIPTIONS BOOKS & ED MATER	62890	190	214	500	500
TOWING	62893	7,447	18,944	15,000	15,000
LODGING	62922	3,579	9,867	12,000	12,000
MEALS	62924	1,031	4,050	7,000	7,000
MILEAGE	62926	64	363	1,000	1,000
TRAVEL-OTHER(NON-REPT)	62928	1,269	3,416	4,000	4,000
REGISTRATIONS (NON REPT)	62930	9,360	3,379	8,000	8,000
SERVICE CENTER REPLCMT INCRMNT	62936	55,124	27,562	55,124	55,124
SERVICE CENTER DEPREC CHG	62937	83,452	41,726	83,452	83,452
WASTE DISPOSAL	63010	106			

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/40 -- SHERIFF-CORONER/SHERIFF-CORONER/INVESTIGATIONS DIVISION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TOTAL SERVICES AND SUPPLIES		**462,177**	**341,341**	**518,998**	**518,998**
SERVICES AND SUPPLIES-ISF					
ISD-DUPLICATING SERVICES	62214		460	3,000	3,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		7,348		
ISD-DATA PROCESSING SERVICES	62325	1,158			
GSD-LEASE MANAGEMENT	62845			21,538	21,538
GSD-SERVICE CENTER CHARGES	62935	229,647	168,369	10,645	10,645
TOTAL SERVICES AND SUPPLIES-ISF		**230,805**	**176,177**	**35,183**	**35,183**
FIXED ASSETS					
EQUIPMENT	86204	227,709	17,428		
TOTAL FIXED ASSETS		**227,709**	**17,428**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-809,440	-929,093	-1,090,562	-1,090,562
INTRA-FUND TRANSFERS-OUT G84	95002		21,359		
INTRA-FUND TRF IN-OTHER	95225	-18,214	-29,153	-196,060	-196,060
TOTAL INTRAFUND TRANSFERS		**-827,654**	**-936,887**	**-1,286,622**	**-1,286,622**
TOTAL EXPENDITURES/APPROPRIATIONS		**6,578,536**	**6,221,918**	**6,927,568**	**6,927,568**
NET COST		**6,578,536**	**6,221,918**	**6,537,568**	**6,537,568**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/43 -- SHERIFF-CORONER/SHERIFF-CORONER/SART Program
FUNCTION: PUBLIC PROTECTION
ACTIVITY: GENERAL RELIEF
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	9,684	13,214	10,000	10,000
TOTAL REV FROM USE OF MONEY & PROP		**9,684**	**13,214**	**10,000**	**10,000**
INTERGOVERNMENTAL REVENUES					
ST-CAL OES SAFE REIMBURSEMENT	40905	161,350	114,719	80,000	80,000
TOTAL INTERGOVERNMENTAL REVENUES		**161,350**	**114,719**	**80,000**	**80,000**
CHARGES FOR SERVICES					
SART/SANE REVENUE	42056	369,975	289,163	356,495	356,495
TOTAL CHARGES FOR SERVICES		**369,975**	**289,163**	**356,495**	**356,495**
MISC. REVENUES					
CONTRIBUTIONS FROM GENERAL FND	42366	208,343	258,600	299,132	299,132
TOTAL MISC. REVENUES		**208,343**	**258,600**	**299,132**	**299,132**
TOTAL REVENUE		**749,352**	**675,696**	**745,627**	**745,627**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	83,811	21,739	100,234	100,234
OVERTIME PAY-PERMANENT	51005	119			
DIFFERENTIAL PAY	51040	2,820	774	3,315	3,315
SALARY SAVINGS BUDGETED	51099			-4,071	-4,071
OASDI-SOCIAL SECURITY	52010	6,599	1,633	7,668	7,668
PERS	52015	26,646	6,599	27,800	27,800
EMPLOYEE INSURANCE & BENEFITS	53010	17,390	16,342	31,108	31,108
TOTAL SALARIES AND EMPLOYEE BENEF		**137,385**	**47,087**	**166,054**	**166,054**
SERVICES AND SUPPLIES					
JANITORIAL SERVICES	61412	3,108	4,093	8,400	8,766
FACILITIES MAINT-GENERAL-SERV	61835	185	346	1,000	1,000
PHARMACY SUPPLIES	61926	28,662	28,386	45,000	45,000
SERV & SUPP-OTHER SUPPLIES	62136			1,000	1,000
PC SOFTWARE PURCHASES	62219	90			
SUPPLIES	62223	1,614	551	2,000	2,000
MEDICAL SERVICES	62366	396,805	432,003	475,000	486,202
SHERIFF SERVICES	62393			500	500
EQUIPMENT LEASE & RENT	62500	-1,004			
SMALL TOOLS & INSTRUMENTS	62715	1,865	302	1,000	1,000
LODGING	62922	34		500	500
MEALS	62924	183			
MILEAGE	62926	45			
TRAVEL-OTHER(NON-REPT)	62928	79			
REGISTRATIONS (NON REPT)	62930			500	500
UTILITIES-OTHER	63075	23,573	21,099	21,486	21,486
TOTAL SERVICES AND SUPPLIES		**455,239**	**486,780**	**556,386**	**567,954**
SERVICES AND SUPPLIES-ISF					
ISD-DUPLICATING SERVICES	62214	816	585	1,000	1,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		297		
GSD-SERV CTR POOL VEH CHARGES	62938	193		253	253

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/43 -- SHERIFF-CORONER/SHERIFF-CORONER/SART Program
FUNCTION: PUBLIC PROTECTION
ACTIVITY: GENERAL RELIEF
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TOTAL SERVICES AND SUPPLIES-ISF		**1,009**	**882**	**1,253**	**1,253**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231	33,309	34,340	36,253	36,253
INTEREST ON ROU LEASES	74421	7,850	6,819	5,935	5,935
SANE PROGRAM CONTRIBUTION	75283	208,343	258,600	299,132	299,132
TOTAL OTHER CHARGES		**249,502**	**299,759**	**341,320**	**341,320**
FIXED ASSETS					
EQUIPMENT	86204			15,000	
TOTAL FIXED ASSETS		**0**	**0**	**15,000**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-98,516	-89,748	-45,000	-45,000
INTRA-FUND TRANSFERS-OUT G84	95002	98,516	89,748	45,000	45,000
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**843,135**	**834,508**	**1,080,013**	**1,076,581**
NET COST		**93,783**	**158,812**	**334,386**	**330,954**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/45 -- SHERIFF-CORONER/SHERIFF-CORONER/CORONER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	929,046	841,672	841,867	841,867
OVERTIME PAY-PERMANENT	51005	22,339	9,369	23,976	23,976
REGULAR PAY-EXTRA HELP	51010	33,970	29,062	17,771	17,771
DIFFERENTIAL PAY	51040	28,494	29,112	25,819	25,819
SALARY SAVINGS BUDGETED	51099			-34,156	-34,156
OASDI-SOCIAL SECURITY	52010	66,761	69,099	62,580	62,580
PERS	52015	255,977	248,036	232,266	232,266
POB Charges SHF 4132	52025	1,742			
EMPLOYEE INSURANCE & BENEFITS	53010	134,922	139,142	142,840	142,840
TOTAL SALARIES AND EMPLOYEE BENEF		**1,473,251**	**1,365,492**	**1,312,963**	**1,312,963**
SERVICES AND SUPPLIES					
LAUNDRY EXPENSE-SERVICES	61420	3,733	4,502	5,500	5,500
MAINT-OFFICE EQUIPMNT-SERVICES	61725	1,716	1,355	2,200	2,200
MAINT-OTH EQUIP-SERVICES	61730			1,500	1,500
FACILITIES MAINT-GENERAL-SERV	61835	4,484	6,898	20,000	20,000
SERV & SUPP-OTHER SUPPLIES	62136			23,000	23,000
PC SOFTWARE PURCHASES	62219	632			
SUPPLIES	62223	2,894	2,892	5,000	5,000
SOFTWARE LICENSE SERVICES	62227	27,341	28,197	20,044	20,044
PROF & SPECIAL SERV-OTHER	62381	515,121	531,715	602,510	602,510
INV MTRLS USED-CRDR-CO WAREHSE	62841			847	847
SPECIAL MISC EXPENSE-SERVICES	62856	24,572	20,864	26,000	26,000
LODGING	62922	-727			
SERVICE CENTER REPLCMT INCRMNT	62936	6,827	4,961	6,827	6,827
SERVICE CENTER DEPREC CHG	62937	5,054	2,527	5,054	5,054
WASTE DISPOSAL	63010	4,650	3,830	5,250	5,250
TOTAL SERVICES AND SUPPLIES		**596,297**	**607,741**	**723,732**	**723,732**
SERVICES AND SUPPLIES-ISF					
ISD-HCM SOFTWARE SUBSCRIPTION	62230		2,301		
ISD-CONSULT/MGT/PC SERVICES	62317	17,238			
TOTAL SERVICES AND SUPPLIES-ISF		**17,238**	**2,301**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF-CORRECTIONS	95200		210		
TOTAL INTRAFUND TRANSFERS		**0**	**210**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**2,086,786**	**1,975,744**	**2,036,695**	**2,036,695**
NET COST		**2,086,786**	**1,975,744**	**2,036,695**	**2,036,695**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/70 -- SHERIFF-CORONER/SHERIFF-CORONER/CIVIL DIVISION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FINES, FORFEITURES & ASSMNTS					
CIVIL ASSESSMENT FEES	40391	23,460	21,330	21,000	21,000
TOTAL FINES, FORFEITURES & ASSMNTS		**23,460**	**21,330**	**21,000**	**21,000**
CHARGES FOR SERVICES					
CIVIL PROCESS FEES	41422	52,449	53,142	52,500	52,500
AUTOMATION FEES	42012	31,750	34,484	33,000	33,000
TOTAL CHARGES FOR SERVICES		**84,199**	**87,626**	**85,500**	**85,500**
TOTAL REVENUE		**107,659**	**108,956**	**106,500**	**106,500**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	442,354	443,299	528,838	528,838
OVERTIME PAY-PERMANENT	51005	94,549	143,130	42,125	42,125
DIFFERENTIAL PAY	51040	22,465	28,925	20,280	20,280
SALARY SAVINGS BUDGETED	51099			-21,406	-21,406
OASDI-SOCIAL SECURITY	52010	25,560	30,057	31,439	31,439
PERS	52015	142,269	140,755	153,268	153,268
POB Charges SHF 4132	52025	24,300	13,520	67,845	67,845
EMPLOYEE INSURANCE & BENEFITS	53010	125,853	157,575	175,685	175,685
TOTAL SALARIES AND EMPLOYEE BENEF		**877,350**	**957,261**	**998,074**	**998,074**
SERVICES AND SUPPLIES					
MAINT-OFFICE EQUIPMNT-SERVICES	61725	254	518	500	500
CASH SHORTAGES	62112			25	25
SERV & SUPP-OTHER SUPPLIES	62136			500	500
MISC NONINVENTORIABLE ITEMS	62217			500	500
PC SOFTWARE PURCHASES	62219	90			
POSTAGE	62221	3,704	5,834	4,000	4,000
SUPPLIES	62223	2,800	4,358	3,200	3,200
INVENTORIABLE ITEMS <$10,000	62226			3,500	3,500
SOFTWARE LICENSE SERVICES	62227	15,110	16,541	201,990	201,990
INV MTRLS USED-CRDR-CO WAREHSE	62841			809	809
SUBSCRIPTIONS BOOKS & ED MATER	62890	258	115	400	400
LODGING	62922	609	2,705	5,000	5,000
MEALS	62924	332	1,108	1,400	1,400
MILEAGE	62926	307	393	1,000	1,000
TRAVEL-OTHER(NON-REPT)	62928	125	1,271	1,000	1,000
REGISTRATIONS (NON REPT)	62930		900	1,500	1,500
SERVICE CENTER REPLCMT INCRMNT	62936	2,260	1,130	2,260	2,260
TOTAL SERVICES AND SUPPLIES		**25,849**	**34,873**	**227,584**	**227,584**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	4,921	5,492	2,297	2,297
ISD-DUPLICATING SERVICES	62214	360	1,464	500	500
ISD-HCM SOFTWARE SUBSCRIPTION	62230		1,559		
ISD-CONSULT/MGT/PC SERVICES	62317	991		3,709	3,709
GSD-SERVICE CENTER CHARGES	62935	3,668	15,715	4,200	4,200
TOTAL SERVICES AND SUPPLIES-ISF		**9,940**	**24,230**	**10,706**	**10,706**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/70 -- SHERIFF-CORONER/SHERIFF-CORONER/CIVIL DIVISION
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	26,020		-140,019	-140,019
INTRA-FUND TRF IN-OTHER	95225	-7,100	-6,900	-10,000	-10,000
TOTAL INTRAFUND TRANSFERS		**18,920**	**-6,900**	**-150,019**	**-150,019**
TOTAL EXPENDITURES/APPROPRIATIONS		**932,059**	**1,009,464**	**1,086,345**	**1,086,345**
NET COST		**824,400**	**900,508**	**979,845**	**979,845**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/80 -- SHERIFF-CORONER/SHERIFF-CORONER/SHERIFF-COMMUNITY CENTERS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	1,864,419	1,818,412	1,936,086	1,936,086
OVERTIME PAY-PERMANENT	51005	306,674	366,965	175,896	175,896
REGULAR PAY-EXTRA HELP	51010	44,927	35,663	51,569	51,569
DIFFERENTIAL PAY	51040	244,869	250,763	225,417	225,417
SALARY SAVINGS BUDGETED	51099			-77,387	-77,387
OASDI-SOCIAL SECURITY	52010	50,678	52,470	40,946	40,946
PERS	52015	655,888	653,868	602,523	602,523
POB Charges SHF 4132	52025	309,311	275,081	490,905	490,905
EMPLOYEE INSURANCE & BENEFITS	53010	362,094	312,369	306,145	306,145
TOTAL SALARIES AND EMPLOYEE BENEF		**3,838,860**	**3,765,591**	**3,752,100**	**3,752,100**
SERVICES AND SUPPLIES					
CLOTHING & PERSONAL SUPPLIES	61110	2,170	1,903	5,250	5,250
JANITORIAL SERVICES	61412	27,060	23,835	28,760	30,388
MAINT-MOBILE EQUIPMENT-SERV	61720	408	379	3,000	3,000
MAINT-OFFICE EQUIPMNT-SERVICES	61725	2,734	2,618	4,100	4,100
FACILITIES MAINT-GENERAL-SERV	61835	6,495	48,165	13,000	13,000
PC SOFTWARE PURCHASES	62219	271			
SUPPLIES	62223	3,302	6,705	4,000	4,000
INVENTORIABLE ITEMS <$10,000	62226		8,753	4,500	4,500
SOFTWARE LICENSE SERVICES	62227	1,030			
PROF & SPECIAL SERV-OTHER	62381	470,464	449,762	21,000	521,000
SHERIFF SERVICES	62393	10,927	3,988	10,000	10,000
EQUIPMENT LEASE & RENT	62500	-2,584	21,500	32,754	32,754
EDUCATION AND/OR TRAINING	62826	5,180		5,000	5,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			1,426	1,426
SPECIAL MISC EXPENSE-SERVICES	62856	25,263	160	1,000	1,000
SUBSCRIPTIONS BOOKS & ED MATER	62890			1,690	1,690
SERVICE CENTER REPLCMT INCRMNT	62936	4,217	2,109	4,217	4,217
SERVICE CENTER DEPREC CHG	62937	1,285	643	1,285	1,285
SANITATION SERVICES	63011			1,231	1,231
UTILITIES-OTHER	63075	33,631	39,026	59,112	59,112
TOTAL SERVICES AND SUPPLIES		**591,853**	**609,546**	**201,325**	**702,953**
SERVICES AND SUPPLIES-ISF					
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	4,617	41,374	9,600	9,600
ISD-DUPLICATING SERVICES	62214		1,208	1,000	1,000
ISD-HCM SOFTWARE SUBSCRIPTION	62230		3,637		
GSD-CUSTODIAL SERVICES	62321	9,503	9,504	10,452	10,452
GSD-SERVICE CENTER CHARGES	62935	23,610	5,639		
GSD-SERV CTR POOL VEH CHARGES	62938		300		
GSD-UTILITIES	63070	8,894	9,231		
TOTAL SERVICES AND SUPPLIES-ISF		**46,624**	**70,893**	**21,052**	**21,052**
OTHER CHARGES					
PRINCIPAL ON ROU LEASES	74231	71,017	73,068	78,400	78,400

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/80 -- SHERIFF-CORONER/SHERIFF-CORONER/SHERIFF-COMMUNITY CENTERS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTEREST ON ROU LEASES	74421	16,641	14,313	13,702	13,702
TOTAL OTHER CHARGES		**87,658**	**87,381**	**92,102**	**92,102**
FIXED ASSETS					
EQUIPMENT	86204		53,107		
TOTAL FIXED ASSETS		**0**	**53,107**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	13,671	44,370	-181,165	-181,165
INTRA-FUND TRF OUT-OTHER	95226	22,236			
TOTAL INTRAFUND TRANSFERS		**35,907**	**44,370**	**-181,165**	**-181,165**
TOTAL EXPENDITURES/APPROPRIATIONS		**4,600,902**	**4,630,888**	**3,885,414**	**4,387,042**
NET COST		**4,600,902**	**4,630,888**	**3,885,414**	**4,387,042**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/10/85 -- SHERIFF-CORONER/SHERIFF-CORONER/SHERIFF-VEHICLE ABATEMENT PROG
FUNCTION: PUBLIC PROTECTION
ACTIVITY: POLICE PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-AVA FUNDS	40851	84,667	110,286	106,500	106,500
TOTAL INTERGOVERNMENTAL REVENUES		**84,667**	**110,286**	**106,500**	**106,500**
CHARGES FOR SERVICES					
REMOVAL OF ABANDONED VEHICLES	41580	5,250	10,364	6,500	6,500
TOTAL CHARGES FOR SERVICES		**5,250**	**10,364**	**6,500**	**6,500**
TOTAL REVENUE		**89,917**	**120,650**	**113,000**	**113,000**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	75,441	140,439	167,992	167,992
OVERTIME PAY-PERMANENT	51005	11,858	2,654	7,740	7,740
REGULAR PAY-EXTRA HELP	51010		350		
DIFFERENTIAL PAY	51040	931	4,707	1,920	1,920
SALARY SAVINGS BUDGETED	51099			-6,829	-6,829
OASDI-SOCIAL SECURITY	52010	6,604	11,268	12,851	12,851
PERS	52015	23,481	41,667	46,788	46,788
EMPLOYEE INSURANCE & BENEFITS	53010	35,796	33,454	62,215	62,215
TOTAL SALARIES AND EMPLOYEE BENEF		**154,111**	**234,539**	**292,677**	**292,677**
SERVICES AND SUPPLIES					
SERV & SUPP-OTHER SUPPLIES	62136			1,250	1,250
POSTAGE	62221	105	157	250	250
SUPPLIES	62223	1,947	40	1,800	1,800
PROF & SPECIAL SERV-OTHER	62381	73,533	73,815	60,000	60,000
SERVICE CENTER REPLCMT INCRMNT	62936	4,000	2,000	4,000	4,000
TOTAL SERVICES AND SUPPLIES		**79,585**	**76,012**	**67,300**	**67,300**
SERVICES AND SUPPLIES-ISF					
ISD-DUPLICATING SERVICES	62214		208	500	500
ISD-HCM SOFTWARE SUBSCRIPTION	62230		520		
ISD-CONSULT/MGT/PC SERVICES	62317	1,849			
TOTAL SERVICES AND SUPPLIES-ISF		**1,849**	**728**	**500**	**500**
TOTAL EXPENDITURES/APPROPRIATIONS		**235,545**	**311,279**	**360,477**	**360,477**
NET COST		**145,628**	**190,629**	**247,477**	**247,477**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/20/00 -- SHERIFF-CORONER/CORRECTIONS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	91,645	76,156	75,000	75,000
RENTS - (PRIOR RENTS & CONC)	40440	267	280	200	200
TOTAL REV FROM USE OF MONEY & PROP		**91,912**	**76,436**	**75,200**	**75,200**
INTERGOVERNMENTAL REVENUES					
ST AID-PROP 172 FR FD72406	40495	12,675,924	13,168,143	13,108,828	13,108,828
ST-ADMIN & SERVICES	40662			924,820	924,820
ST-SB 924 CDC TRAINING	40796	87,312	88,978	83,280	83,280
ST-MANDATED COST REIMBURSEMENT	40872	75,215	5,544	75,000	75,000
ST-SPP LW ENFRC SV SLESA/SLESF	40883	74,026	73,593	80,000	80,000
ST-OTHER	40894	377,369	401,773	639,030	639,030
ST-AB109 PROGRAM	40901	3,929,601	4,060,723	4,076,777	4,076,777
FED-ALIEN ASSISTANCE GRANT	41101	78,581			
TOTAL INTERGOVERNMENTAL REVENUES		**17,298,028**	**17,798,754**	**18,987,735**	**18,987,735**
CHARGES FOR SERVICES					
BOOKING FEE 29550(E)	41522	585,815	589,658	600,000	600,000
OTHER LAW ENFORCEMENT SERVICES	41548		6,604		
TOTAL CHARGES FOR SERVICES		**585,815**	**596,262**	**600,000**	**600,000**
MISC. REVENUES					
CASH OVERAGES	42362			25	25
NSF CHECKS	42380	-1,901			
OTHER REVENUE	42384	500,572	97,521	315,000	315,000
TOTAL MISC. REVENUES		**498,671**	**97,521**	**315,025**	**315,025**
TOTAL REVENUE		**18,474,426**	**18,568,973**	**19,977,960**	**19,977,960**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	15,397,649	16,159,081	17,995,348	17,995,348
OVERTIME PAY-PERMANENT	51005	3,804,209	3,633,967	1,997,391	1,997,391
MANDATORY OVERTIME PAY-PERM	51006	443,222	462,081	450,000	450,000
REGULAR PAY-EXTRA HELP	51010	426,273	398,619	248,840	248,840
DIFFERENTIAL PAY	51040	1,034,464	1,061,782	977,738	977,738
SALARY SAVINGS BUDGETED	51099			-857,456	-857,456
OASDI-SOCIAL SECURITY	52010	442,433	457,151	438,445	438,445
PERS	52015	3,612,062	4,266,643	5,075,800	5,075,800
POB Charges Safety 4131	52020	1,881,078	1,881,531	1,013,588	1,013,588
POB Charges SHF 4132	52025	268,795	272,731	529,862	529,862
EMPLOYEE INSURANCE & BENEFITS	53010	2,963,004	2,982,080	3,214,038	3,214,038
UNEMPLOYMENT INSURANCE	53015	14,156	7,302	9,357	9,357
WORKERS COMPENSATION INSURANCE	54010	1,206,556	1,187,735	1,041,289	1,041,289
TOTAL SALARIES AND EMPLOYEE BENEF		**31,493,901**	**32,770,703**	**32,134,240**	**32,134,240**
SERVICES AND SUPPLIES					
AGRICULTURAL EXPENSE	61000			200	200
CLOTHING & PERSONAL SUPPLIES	61110	165,132	143,910	188,000	188,000
POLICE SAFETY EQUIP-REPLACE	61115	51,679	69,128	50,000	50,000
DRY GOODS	61410	19,235	24,061	40,000	40,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/20/00 -- SHERIFF-CORONER/CORRECTIONS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
JANITORIAL SERVICES	61412	55,170	39,521	57,799	60,050
LAUNDRY EXPENSE-SERVICES	61420	11,695	27,877	13,000	13,000
OTHER HOUSEHOLD EXP-SERVICES	61425	154,624	179,089	161,000	161,000
MAINT-OFFICE EQUIPMNT-SERVICES	61725	17,550	26,487	18,800	18,800
MAINT-OTH EQUIP-SERVICES	61730	4,694		1,000	1,000
FACILITIES MAINT-GENERAL-SERV	61835	246,912	275,509	833,022	833,022
OTHER MEDICAL MATERIALS & SUPP	61922	36,257	8,031	20,000	20,000
PHARMACY SUPPLIES	61926	273,824	269,607	330,000	330,000
MEMBERSHIPS	62020	229	253	500	500
CASH SHORTAGES	62112	97	71	100	100
SERV & SUPP-OTHER SUPPLIES	62136	37,693	7,690	37,000	37,000
MISC NONINVENTORIABLE ITEMS	62217	60,775	88,373	158,006	158,006
PC SOFTWARE PURCHASES	62219	3,017	5,375	2,700	2,700
POSTAGE	62221	1,231	1,685	1,500	1,500
SUPPLIES	62223	43,411	45,421	76,500	76,500
INVENTORIABLE ITEMS <$10,000	62226	25,977	578	72,000	72,000
SOFTWARE LICENSE SERVICES	62227	150,237	131,762	134,700	134,700
HOSPITAL SVCS-INTERDEPARTMENT	62352	265			
MEDICAL SERVICES	62366	1,443		250	250
MEDICAL SERVICES-OTHER	62367	10,512,556	10,755,574	12,017,141	12,017,141
PROF & SPECIAL SERV-OTHER	62381	3,388,801	3,429,948	4,464,714	4,464,714
EQUIPMENT LEASE & RENT	62500	16,238	13,737	16,900	16,900
ADVERTISING & PROMOTION SUPP	62801	895		1,000	1,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			171,091	171,091
SPECIAL MISC EXPENSE-SERVICES	62856	12,559	11,643	12,000	12,000
PHOTO SUPPLIES	62865	2,522			
SECURITY SERVICES	62880	41,081	11,388	42,000	42,000
SUBSCRIPTIONS BOOKS & ED MATER	62890	681	2,163	1,000	1,000
TRAINING AMMUNITION	62892	16,743	9,212	20,000	20,000
AIR FARE	62910	1,361			
EDUCATION & TRAINING(REPT)	62914	19,454	7,286	15,240	15,240
EXTRA PRISONERS OUT	62918	6,815	5,199	7,500	7,500
LODGING	62922	86,042	46,484	73,000	73,000
MEALS	62924	57,108	28,152	50,000	50,000
MILEAGE	62926	29,702	15,025	20,000	20,000
TRAVEL-OTHER(NON-REPT)	62928	9,390	7,099	11,000	11,000
REGISTRATIONS (NON REPT)	62930	42,675	27,197	60,400	60,400
SERVICE CENTER REPLCMT INCRMNT	62936	16,524	8,262	16,524	16,524
SERVICE CENTER DEPREC CHG	62937	37,812	18,907	37,812	37,812
TOTAL SERVICES AND SUPPLIES		**15,660,106**	**15,741,704**	**19,233,399**	**19,235,650**
SERVICES AND SUPPLIES-ISF					
ISD-TELECOM SERVICES	61220	80,309	87,996	37,472	37,472
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	1,317,634	950,215	1,143,505	1,143,505
ISD-DUPLICATING SERVICES	62214	5,263	3,302	7,000	7,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/20/00 -- SHERIFF-CORONER/CORRECTIONS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
ISD-HCM SOFTWARE SUBSCRIPTION	62230		43,864		
ISD-CONSULT/MGT/PC SERVICES	62317	90,143	3,828	10,000	10,000
ISD-DATA PROCESSING SERVICES	62325	1,906			
GSD-MANAGEMENT SERVICES	62365	34,690		26,040	26,040
GSD-SERVICE CENTER CHARGES	62935	125,430	119,588		
GSD-SERV CTR POOL VEH CHARGES	62938	4,664	575	1,237	1,237
GSD-UTILITIES	63070	904,518	1,163,910		
TOTAL SERVICES AND SUPPLIES-ISF		**2,564,557**	**2,373,278**	**1,225,254**	**1,225,254**
OTHER CHARGES					
PRINCIPAL ON FINANCED PURCH	74230	34,258	49,820	55,004	55,004
PRINCIPAL ON ROU LEASES	74231			1,760	1,760
INTEREST ON FINANCED PURCHASES	74420	13,546	9,644	4,460	4,460
INTEREST ON ROU LEASES	74421			798	798
TOTAL OTHER CHARGES		**47,804**	**59,464**	**62,022**	**62,022**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	400,524	493,455		
EQUIPMENT	86204	45,368	41,099		19,678
TOTAL FIXED ASSETS		**445,892**	**534,554**	**0**	**19,678**
OTHER FINANCING USES					
OPER TRF OUT-TO PLANT FUND	90040		393,165		
TOTAL OTHER FINANCING USES		**0**	**393,165**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-740,734	-334,022	-430,720	-430,720
INTRA-FUND TRANSFERS-OUT G84	95002	320,810	282,624		
INTRA-FUND TRF-CORRECTIONS	95200	841,303	754,303	800,000	800,000
INTRA-FUND TRF IN-OTHER	95225	-200,000	-200,000	-200,000	-200,000
TOTAL INTRAFUND TRANSFERS		**221,379**	**502,905**	**169,280**	**169,280**
TOTAL EXPENDITURES/APPROPRIATIONS		**50,433,639**	**52,375,773**	**52,824,195**	**52,846,124**
NET COST		**31,959,213**	**33,806,800**	**32,846,235**	**32,868,164**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 66/40/00 -- SHERIFF-CORONER/COURT SECURITY-DIV 40
FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-AB118 LOCAL REV FD PROG	40902	3,914,703	4,006,797	4,032,144	4,032,144
TOTAL INTERGOVERNMENTAL REVENUES		**3,914,703**	**4,006,797**	**4,032,144**	**4,032,144**
TOTAL REVENUE		**3,914,703**	**4,006,797**	**4,032,144**	**4,032,144**
SALARIES AND EMPLOYEE BENEF					
REGULAR PAY-PERMANENT	51000	2,799,618	2,779,175	3,169,785	3,169,785
OVERTIME PAY-PERMANENT	51005	412,126	505,727	387,040	387,040
REGULAR PAY-EXTRA HELP	51010	545,604	711,869	271,523	271,523
DIFFERENTIAL PAY	51040	270,609	285,010	276,594	276,594
SALARY SAVINGS BUDGETED	51099			-127,537	-127,537
OASDI-SOCIAL SECURITY	52010	65,832	67,369	45,962	45,962
PERS	52015	973,605	992,737	1,035,498	1,035,498
POB Charges SHF 4132	52025	475,863	447,622	556,390	556,390
EMPLOYEE INSURANCE & BENEFITS	53010	534,943	476,270	559,203	559,203
TOTAL SALARIES AND EMPLOYEE BENEF		**6,078,200**	**6,265,779**	**6,174,458**	**6,174,458**
SERVICES AND SUPPLIES					
SUPPLIES	62223	1,259	1,445	2,000	2,000
INV MTRLS USED-CRDR-CO WAREHSE	62841			2,045	2,045
SPECIAL MISC EXPENSE-SERVICES	62856	4,597	5,138	10,000	10,000
TOTAL SERVICES AND SUPPLIES		**5,856**	**6,583**	**14,045**	**14,045**
SERVICES AND SUPPLIES-ISF					
ISD-HCM SOFTWARE SUBSCRIPTION	62230		9,500		
TOTAL SERVICES AND SUPPLIES-ISF		**0**	**9,500**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**6,084,056**	**6,281,862**	**6,188,503**	**6,188,503**
NET COST		**2,169,353**	**2,275,065**	**2,156,359**	**2,156,359**

COUNTY BUDGET DETAIL

COUNTY CUSTODIAL

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COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/20 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/REVENUE-GENERAL FUND
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TAXES					
PROPERTY TAX-CURRENT SEC-GEN	40100	82,725,398	86,716,913	89,668,000	89,668,000
IN LIEU VLF FEE R&T97.7 2004	40104	44,868,205	47,537,199	49,986,000	49,986,000
RESIDUAL DISTRIBUTION	40106	6,686,648	7,730,491	7,038,000	7,038,000
PROPERTY TAX-CURRENT UNSEC-GEN	40110	1,678,830	1,578,670	1,635,000	1,635,000
PROPERTY TAX-PRIOR UNSEC-GEN	40130	147,584	173,164	167,000	167,000
SUPP PROP TAX-CURRENT SEC	40150	1,267,822	1,760,759	2,341,000	2,341,000
SUPP PROP TAX-CURRENT UNSEC	40151	178,519	103,255	62,000	62,000
SUPP PROP TAX-PRIOR SEC	40160	92,041	125,828	138,000	138,000
SUPP PROP TAX-PRIOR UNSEC	40161	56,864	81,361	62,000	62,000
SALES-USE TAX-MEAS G 1/2 CENT	40168	10,084,963	10,142,593	10,369,000	10,369,000
SALES & USE TX UNINCRP AREA1%	40173	13,998,920	14,329,400	14,415,000	14,415,000
SALES-USE TAX-MEAS K 1/2 CENT	40188	8,779,924	10,169,407	10,369,000	10,369,000
AIRCRAFT TAX	40190	51,965	51,805	146,000	146,000
DEED/DOCUMENTARY TRANSFER TAX	40194	2,689,570	2,917,671	2,952,000	2,952,000
IN-LIEU TAXES OTHER	40197	6,261	8,983	76,000	76,000
TRANSIENT OCCUPANCY TAX	40206	13,428,319	15,421,641	15,590,000	15,590,000
TRANSIENT OCCUP TAX PRIOR YR	40207			1,000	1,000
CBT RETAIL FARM TAX	40211		10		
COUNTY CANNABIS BUSINESS TAX	40213	1,800,844	1,728,228	1,590,000	1,590,000
COUNTY CANNABIS BUSINESS TAX 2	40214	298,272	248,354	345,000	345,000
SINGLE USE CUP TAX	40215	346,057	310,504	290,000	290,000
TOTAL TAXES		**189,187,006**	**201,136,236**	**207,240,000**	**207,240,000**
LICENSES, PERMITS AND FRANCHIS					
GARBAGE COLLECTION-SAN ANDREAS	40284	3,446,827	3,128,430	3,852,000	3,852,000
PUBLIC UTILITY FRANCHISE	40288	1,886,982	1,947,959	2,082,000	2,082,000
TV TRANSCRIPT FRANCHISE	40290	1,422,107	1,305,894	1,286,000	1,286,000
TOTAL LICENSES, PERMITS AND FRANCHIS		**6,755,916**	**6,382,283**	**7,220,000**	**7,220,000**
FINES, FORFEITURES & ASSMNTS					
PARKING METER FINES	40400	31,687	17,729	67,000	67,000
OTHER PENALTIES	40421	13,693	34,541	26,000	26,000
PENALTIES FOR DELINQUENT TAXES	44142	2,704,963	2,980,227	2,628,000	2,628,000
REDMPTN PNLTIES FOR DELINQ TXS	44143	42,391	3,070,495	4,000,000	4,000,000
TOTAL FINES, FORFEITURES & ASSMNTS		**2,792,734**	**6,102,992**	**6,721,000**	**6,721,000**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	6,826,319	5,500,364	4,139,000	4,139,000
INTEREST-TRANS	40434	1,868,162	1,356,755	1,445,000	1,445,000
RENTS - (PRIOR RENTS & CONC)	40440	7,424	871	12,000	12,000
TOTAL REV FROM USE OF MONEY & PROP		**8,701,905**	**6,857,990**	**5,596,000**	**5,596,000**
INTERGOVERNMENTAL REVENUES					
ST-MOTOR VEHICLE IN LIEU TAX	40470	357,786	347,381	507,000	507,000
ST-NATURAL DISASTER ASSISTANCE	40810	6,993	97,529		
ST-HOMEOWNERS' PROP TAX RELIEF	40830	370,250	381,005	334,000	334,000
ST-OTHR TAX RELIEF SUBVENTIONS	40852	51,197	41,967	36,000	36,000

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/20 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/REVENUE-GENERAL FUND
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
ST-MANDATED COST REIMBURSEMENT	40872	2,219	1,884	4,000	4,000
FED-FEMA	41093		3,158,210		
FED-ARP FUNDING	41149		-19,749	-20,000	-20,000
RDA PASS-THROUGHS	41162	515,853	471,817	384,000	384,000
TOTAL INTERGOVERNMENTAL REVENUES		**1,304,298**	**4,480,044**	**1,245,000**	**1,245,000**
CHARGES FOR SERVICES					
ASSESSMENT & TAX COLLECTN FEES	41205		42,456		
COUNTY OVERHEAD CHARGES	42105	52,152	289,454	291,000	291,000
TOTAL CHARGES FOR SERVICES		**52,152**	**331,910**	**291,000**	**291,000**
MISC. REVENUES					
TOBACCO INDUSTRY SETTLEMT	42310	1,170,422	1,045,394	996,000	996,000
NSF CHECKS	42380		40		
OTHER REVENUE	42384	307,077	41,517	28,000	28,000
UNCLAIMED MONEY-ESCHEATED	42390	73,838	113,841	69,000	69,000
TOTAL MISC. REVENUES		**1,551,337**	**1,200,792**	**1,093,000**	**1,093,000**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	22,446	20,414,531	161,000	73
TOTAL OTHER FINANCING SOURCES		**22,446**	**20,414,531**	**161,000**	**73**
TOTAL REVENUE		**210,367,794**	**246,906,778**	**229,567,000**	**229,406,073**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535		4,709,492		
PROF & SPECIAL SERV-OTHER	62381	183,290	72,788	274,037	298,324
TOTAL SERVICES AND SUPPLIES		**183,290**	**4,782,280**	**274,037**	**298,324**
OTHER CHARGES					
PRINCIPAL ON LONG TERM DEBT	74224	578,735	586,811		
PRINCIPAL-ISF/ENT OFFSET	74240	-578,735	-586,811		
INTEREST ON LONG-TERM DEBT	74425	16,265	8,189		
CONTRIB TO OTHER AGENCIES-OTH	75230	91,289	91,289	91,289	91,289
TOTAL OTHER CHARGES		**107,554**	**99,478**	**91,289**	**91,289**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	12,710,538	783,869		
OPER TRF OUT-TO PLANT FUND	90040	355,750	4,413,286	1,000,000	
OPER TRF OUT-CDI	90042			2,000,000	2,000,000
TOTAL OTHER FINANCING USES		**13,066,288**	**5,197,155**	**3,000,000**	**2,000,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002		267		
INTRA-FD TRF IN-CO OVERHEAD	95190	-1,508,059	-2,021,144	-3,874,549	-3,874,549
INTRA-FUND TRF OUT-OTHER	95226	134,303	154,216	160,000	160,000
TOTAL INTRAFUND TRANSFERS		**-1,373,756**	**-1,866,661**	**-3,714,549**	**-3,714,549**
TOTAL EXPENDITURES/APPROPRIATIONS		**11,983,376**	**8,212,252**	**-349,223**	**-1,324,936**
NET COST		**-198,384,418**	**-238,694,526**	**-229,916,223**	**-230,731,009**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/15 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/CERTS ISSUE
FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LT DEBT
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
RENTS - (PRIOR RENTS & CONC)	40440	233,411	281,067	221,497	221,497
TOTAL REV FROM USE OF MONEY & PROP		**233,411**	**281,067**	**221,497**	**221,497**
CHARGES FOR SERVICES					
COUNTY OVERHEAD CHARGES	42105		3,634	46,676	46,676
TOTAL CHARGES FOR SERVICES		**0**	**3,634**	**46,676**	**46,676**
OTHER FINANCING SOURCES					
OP/TRF IN-FR DISTRCTS CERTS DS	42466	64,353	65,456	65,472	65,472
OP/TRF IN-FR CFA CREBS 2017	42470	141,376	133,761	120,197	120,197
OP/TRF IN-FR 2024 LRB	42472			7,472,003	7,472,003
TOTAL OTHER FINANCING SOURCES		**205,729**	**199,217**	**7,657,672**	**7,657,672**
TOTAL REVENUE		**439,140**	**483,918**	**7,925,845**	**7,925,845**
SERVICES AND SUPPLIES					
FISCAL AGENTS FEES	62345	44,053	70,128	41,073	41,073
PROF & SPECIAL SERV-OTHER	62381	1,000	8,500	26,000	26,000
TOTAL SERVICES AND SUPPLIES		**45,053**	**78,628**	**67,073**	**67,073**
OTHER FINANCING USES					
OP/TR OUT-TO FA CERTS	90004	7,173,485	7,844,087	13,116,584	13,116,584
TOTAL OTHER FINANCING USES		**7,173,485**	**7,844,087**	**13,116,584**	**13,116,584**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002	1,702	3,971		
INTRA-FD TRF IN-CO OVERHEAD	95190	-375,212	-422,474	-2,682,059	-2,682,059
TOTAL INTRAFUND TRANSFERS		**-373,510**	**-418,503**	**-2,682,059**	**-2,682,059**
TOTAL EXPENDITURES/APPROPRIATIONS		**6,845,028**	**7,504,212**	**10,501,598**	**10,501,598**
NET COST		**6,405,888**	**7,020,294**	**2,575,753**	**2,575,753**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/17 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/TAX REVENUE ANTICIPATION NOTES
FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LT DEBT
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381	59,986	55,031	70,000	70,000
TOTAL SERVICES AND SUPPLIES		**59,986**	**55,031**	**70,000**	**70,000**
OTHER CHARGES					
TRAN INT EXP&TRAN PREMIUM ONLY	74410	-715,200	-714,560		
INTEREST ON NOTES	74430	2,036,163	1,625,073	1,300,000	1,300,000
TOTAL OTHER CHARGES		**1,320,963**	**910,513**	**1,300,000**	**1,300,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	41,667	38,095		
TOTAL INTRAFUND TRANSFERS		**41,667**	**38,095**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,422,616**	**1,003,639**	**1,370,000**	**1,370,000**
NET COST		**1,422,616**	**1,003,639**	**1,370,000**	**1,370,000**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/50 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/CAPITAL FINANCING AUTHORITY
FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LT DEBT
FUND: 21-400

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST-NON COUNTY TREASURER	40435	1,263,778	895,942		
TOTAL REV FROM USE OF MONEY & PROP		**1,263,778**	**895,942**	**0**	**0**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	22,379,759	6,628,373	10,391,200	10,391,200
BOND PREMIUMS	42498		42,365		
BOND PROCEEDS	42500		4,095,000		
TOTAL OTHER FINANCING SOURCES		**22,379,759**	**10,765,738**	**10,391,200**	**10,391,200**
TOTAL REVENUE		**23,643,537**	**11,661,680**	**10,391,200**	**10,391,200**
OTHER CHARGES					
BOND REDEMPTION	74105	5,885,000			
PRINCIPAL ON BONDS	74226	2,768,208	3,525,120	4,575,840	4,575,840
INTEREST ON BONDS	74310	5,895,791	5,868,911	5,815,360	5,815,360
CREBS INTEREST CREDIT	74311	-141,376	-133,761		
ARBITRAGE REBATE EXPENSE	74605	270,104			
CONTRIB TO OTHER FUNDS-OTHER	75232		5,274,668		
DEBT ISSUANCE COSTS	75500		137,365		
TOTAL OTHER CHARGES		**14,677,727**	**14,672,303**	**10,391,200**	**10,391,200**
OTHER FINANCING USES					
OP/TR OUT-TO 131215 CERTS	90003	141,376	133,761	817,623	817,623
OP/TR OUT-TO FA CERTS	90004	6,080,119	8,077,658		
TOTAL OTHER FINANCING USES		**6,221,495**	**8,211,419**	**817,623**	**817,623**
INTRAFUND TRANSFERS					
INTRA-FUND TR-IN	95045	-11,740			
INTRA-FUND TR-OUT	95046	11,741			
TOTAL INTRAFUND TRANSFERS		**1**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**20,899,223**	**22,883,722**	**11,208,823**	**11,208,823**
NET COST		**-2,744,314**	**11,222,042**	**817,623**	**817,623**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/50 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/CAPITAL FINANCING AUTHORITY
FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LT DEBT
FUND: 21-420

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST-NON COUNTY TREASURER	40435	10,777			
TOTAL REV FROM USE OF MONEY & PROP		**10,777**	**0**	**0**	**0**
MISC. REVENUES					
CONTRIBUTIONS FROM OTHER FUNDS	42367	7,638,784	7,632,297		
TOTAL MISC. REVENUES		**7,638,784**	**7,632,297**	**0**	**0**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462			7,638,435	7,638,435
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**7,638,435**	**7,638,435**
TOTAL REVENUE		**7,649,561**	**7,632,297**	**7,638,435**	**7,638,435**
OTHER CHARGES					
PRINCIPAL ON BONDS	74226	5,225,000	5,260,000	5,320,000	5,320,000
INTEREST ON BONDS	74310	2,413,784	2,372,297	2,318,435	2,318,435
TOTAL OTHER CHARGES		**7,638,784**	**7,632,297**	**7,638,435**	**7,638,435**
TOTAL EXPENDITURES/APPROPRIATIONS		**7,638,784**	**7,632,297**	**7,638,435**	**7,638,435**
NET COST		**-10,777**	**0**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/51 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/PUBLIC FINANCING AUTHORITY
FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LT DEBT
FUND: 21-410

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST-NON COUNTY TREASURER	40435	40,446	34,618		
TOTAL REV FROM USE OF MONEY & PROP		**40,446**	**34,618**	**0**	**0**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	2,698,950	2,690,860	2,725,385	2,725,385
TOTAL OTHER FINANCING SOURCES		**2,698,950**	**2,690,860**	**2,725,385**	**2,725,385**
TOTAL REVENUE		**2,739,396**	**2,725,478**	**2,725,385**	**2,725,385**
OTHER CHARGES					
PRINCIPAL ON BONDS	74226	2,170,000	2,280,000	2,395,000	2,395,000
INTEREST ON BONDS	74310	563,103	449,667	330,385	330,385
TOTAL OTHER CHARGES		**2,733,103**	**2,729,667**	**2,725,385**	**2,725,385**
TOTAL EXPENDITURES/APPROPRIATIONS		**2,733,103**	**2,729,667**	**2,725,385**	**2,725,385**
NET COST		**-6,293**	**4,189**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/12/75 -- CUSTODIAL FUNDS/AUDITOR CONTROLLER-OVERSIGHT/GF EXPENDITURE ALLOWANCE
FUNCTION: RESERVES
ACTIVITY: CONTINGENCIES
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SERVICES AND SUPPLIES					
SUPPLIES AND SERV SAVE BUDGET	62199			-5,637,121	-5,637,121
TOTAL SERVICES AND SUPPLIES		**0**	**0**	**-5,637,121**	**-5,637,121**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**-5,637,121**	**-5,637,121**
NET COST		**0**	**0**	**-5,637,121**	**-5,637,121**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/13/25 -- CUSTODIAL FUNDS/CONTINGENCIES/APPROPRIATION RESERVE-GENERAL
FUNCTION: RESERVES
ACTIVITY: CONTINGENCIES
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231			1,022,500	447,760
TOTAL OTHER CHARGES		**0**	**0**	**1,022,500**	**447,760**
APPROP FOR CONTINGENCIES					
APPROP FOR CONTINGENCIES	98700			8,437,686	9,061,962
APP FOR CONTIN-K PARKS-ENV	98744			1,000,000	
APP FOR CONTIN-K HOUSING	98745			600,000	800,619
APP FOR CONTIN-K DISASTERS	98746			1,000,000	1,000,000
TOTAL APPROP FOR CONTINGENCIES		**0**	**0**	**11,037,686**	**10,862,581**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**12,060,186**	**11,310,341**
NET COST		**0**	**0**	**12,060,186**	**11,310,341**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/10 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/AIR POLLUTION
FUNCTION: HEALTH AND SANITATION
ACTIVITY: HEALTH
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231	70,098	76,882	76,883	82,097
TOTAL OTHER CHARGES		**70,098**	**76,882**	**76,883**	**82,097**
TOTAL EXPENDITURES/APPROPRIATIONS		**70,098**	**76,882**	**76,883**	**82,097**
NET COST		**70,098**	**76,882**	**76,883**	**82,097**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/20 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/GF TO ANIMAL SHELTER
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231	2,232,645	2,356,381	2,356,381	2,356,381
TOTAL OTHER CHARGES		**2,232,645**	**2,356,381**	**2,356,381**	**2,356,381**
TOTAL EXPENDITURES/APPROPRIATIONS		**2,232,645**	**2,356,381**	**2,356,381**	**2,356,381**
NET COST		**2,232,645**	**2,356,381**	**2,356,381**	**2,356,381**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/30 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/ASSOC OF MONTEREY BAY GOVERNME
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231	31,978	31,788	32,173	31,930
TOTAL OTHER CHARGES		**31,978**	**31,788**	**32,173**	**31,930**
TOTAL EXPENDITURES/APPROPRIATIONS		**31,978**	**31,788**	**32,173**	**31,930**
NET COST		**31,978**	**31,788**	**32,173**	**31,930**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/45 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/LOCAL AGENCY FORMATION COMMISS
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231	139,755	165,000	165,000	165,000
TOTAL OTHER CHARGES		**139,755**	**165,000**	**165,000**	**165,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**139,755**	**165,000**	**165,000**	**165,000**
NET COST		**139,755**	**165,000**	**165,000**	**165,000**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/55 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/COUNTY LIBRARY FUND
FUNCTION: EDUCATION
ACTIVITY: LIBRARY SERVICES
FUND: 26-100 LIBRARY

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TAXES					
PROPERTY TAX-CURRENT SEC-GEN	40100	8,715,377	9,192,688	9,729,877	9,729,877
RESIDUAL DISTRIBUTION	40106	489,203	600,207	200,000	200,000
PROPERTY TAX-CURRENT UNSEC-GEN	40110	176,692	167,380	165,000	165,000
PROPERTY TAX-PRIOR UNSEC-GEN	40130	15,545	18,302	10,000	10,000
SUPP PROP TAX-CURRENT SEC	40150	115,857	153,857	85,000	85,000
SUPP PROP TAX-CURRENT UNSEC	40151	17,008	8,543	5,000	5,000
SUPP PROP TAX-PRIOR SEC	40160	8,248	11,155	10,000	10,000
SUPP PROP TAX-PRIOR UNSEC	40161	5,077	7,232	2,000	2,000
IN-LIEU TAXES OTHER	40197	750	1,076	150	150
TOTAL TAXES		**9,543,757**	**10,160,440**	**10,207,027**	**10,207,027**
FINES, FORFEITURES & ASSMNTS					
PENALTIES FOR DELINQUENT TAXES	44142	944	1,386	1,000	1,000
REDMPTN PNLTIES FOR DELINQ TXS	44143	1,474	2,070	1,000	1,000
TOTAL FINES, FORFEITURES & ASSMNTS		**2,418**	**3,456**	**2,000**	**2,000**
INTERGOVERNMENTAL REVENUES					
ST-HOMEOWNERS' PROP TAX RELIEF	40830	38,945	40,239	35,000	35,000
ST-OTHR TAX RELIEF SUBVENTIONS	40852	3,081	2,525	2,000	2,000
AID FROM OTH GOV-CITIES	41156	32,276	33,001	37,385	37,385
RDA PASS-THROUGHS	41162	80,157	98,488	50,000	50,000
TOTAL INTERGOVERNMENTAL REVENUES		**154,459**	**174,253**	**124,385**	**124,385**
TOTAL REVENUE		**9,700,634**	**10,338,149**	**10,333,412**	**10,333,412**
SERVICES AND SUPPLIES					
OTHER INSURANCE	61535	202,151	260,560	192,934	192,934
PROF & SPECIAL SERV-OTHER	62381	7,475,086	7,834,733	8,970,607	8,970,607
TOTAL SERVICES AND SUPPLIES		**7,677,237**	**8,095,293**	**9,163,541**	**9,163,541**
OTHER CHARGES					
COUNTY OVERHEAD A87/CP	75315	61,133	139,389	88,834	88,834
TOTAL OTHER CHARGES		**61,133**	**139,389**	**88,834**	**88,834**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	1,000,000	500,000	1,000,000	1,000,000
TOTAL INTRAFUND TRANSFERS		**1,000,000**	**500,000**	**1,000,000**	**1,000,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**8,738,370**	**8,734,682**	**10,252,375**	**10,252,375**
NET COST		**-962,264**	**-1,603,467**	**-81,037**	**-81,037**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/55 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/COUNTY LIBRARY FUND
FUNCTION: EDUCATION
ACTIVITY: LIBRARY SERVICES
FUND: 26-101 LIBRARY - CAPTIAL PROJECTS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381		39,000		7,800
TOTAL SERVICES AND SUPPLIES		**0**	**39,000**	**0**	**7,800**
SERVICES AND SUPPLIES-ISF					
GSD-REAL ESTATE SERVICES	62362		8,854	25,000	25,000
TOTAL SERVICES AND SUPPLIES-ISF		**0**	**8,854**	**25,000**	**25,000**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	5,173			
TOTAL OTHER FINANCING USES		**5,173**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-1,000,000	-500,000	-1,000,000	-1,000,000
TOTAL INTRAFUND TRANSFERS		**-1,000,000**	**-500,000**	**-1,000,000**	**-1,000,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**-994,827**	**-452,146**	**-975,000**	**-967,200**
NET COST		**-994,827**	**-452,146**	**-975,000**	**-967,200**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/60 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/CEO-OVERSIGHT OTHER
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 21-500 MEAS Q - WATER BEACH WILDLIFE

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TAXES					
MEASURE Q SPECIAL PARCEL TAX	40198		7,442,891	7,451,637	7,451,637
TOTAL TAXES		**0**	**7,442,891**	**7,451,637**	**7,451,637**
REV FROM USE OF MONEY & PROP					
INTEREST	40430		5,857		
TOTAL REV FROM USE OF MONEY & PROP		**0**	**5,857**	**0**	**0**
TOTAL REVENUE		**0**	**7,448,748**	**7,451,637**	**7,451,637**
SERVICES AND SUPPLIES					
SERV & SUPP-OTHER SERVICES	62135		52,138		
INVENTORIABLE ITEMS <$10,000	62226		3,778		
ADMINISTRATIVE COSTS	62305		92,806	141,900	141,900
TAX COLLECTION FEES	62314		87,014	74,600	74,600
STIPENDS-PROFESSIONAL	62332		1,050	4,050	4,050
LEGAL SERVICES	62360			10,000	10,000
PROF & SPECIAL SERV-OTHER	62381		35,811	5,000	5,000
RENTS/LEASES-STRUC IMP & GRNDS	62610		2,966		
SPECIAL MISC EXPENSE-SUPPLIES	62857		190	15,000	15,000
TOTAL SERVICES AND SUPPLIES		**0**	**275,753**	**250,550**	**250,550**
SERVICES AND SUPPLIES-ISF					
ISD-CONSULT/MGT/PC SERVICES	62317		517	10,000	10,000
TOTAL SERVICES AND SUPPLIES-ISF		**0**	**517**	**10,000**	**10,000**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75230		1,402,233		
TOTAL OTHER CHARGES		**0**	**1,402,233**	**0**	**0**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000		161,311	1,438,218	1,438,218
TOTAL OTHER FINANCING USES		**0**	**161,311**	**1,438,218**	**1,438,218**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226		5,608,934	5,752,869	5,752,869
TOTAL INTRAFUND TRANSFERS		**0**	**5,608,934**	**5,752,869**	**5,752,869**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**7,448,748**	**7,451,637**	**7,451,637**
NET COST		**0**	**0**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/60 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/CEO-OVERSIGHT OTHER
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 21-501 MEAS Q - WATER BEACH WILDLIFE GRANTS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430		38,119		
TOTAL REV FROM USE OF MONEY & PROP		**0**	**38,119**	**0**	**0**
TOTAL REVENUE		**0**	**38,119**	**0**	**0**
SERVICES AND SUPPLIES					
ADMINISTRATIVE COSTS	62305		60,639	94,000	94,000
PROF & SPECIAL SERV-OTHER	62381		27,220	40,000	40,000
SPECIAL MISC EXPENSE-SUPPLIES	62857			5,000	5,000
TOTAL SERVICES AND SUPPLIES		**0**	**87,859**	**139,000**	**139,000**
OTHER CHARGES					
CONTRIB TO OTH AGENCIES-GRANTS	75229			2,737,435	5,582,162
TOTAL OTHER CHARGES		**0**	**0**	**2,737,435**	**5,582,162**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225		-2,804,467	-2,876,435	-2,966,435
TOTAL INTRAFUND TRANSFERS		**0**	**-2,804,467**	**-2,876,435**	**-2,966,435**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**-2,716,608**	**0**	**2,754,727**
NET COST		**0**	**-2,754,727**	**0**	**2,754,727**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/60 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/CEO-OVERSIGHT OTHER
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 21-503 MEAS Q - COUNTY

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430		19,186		
TOTAL REV FROM USE OF MONEY & PROP		**0**	**19,186**	**0**	**0**
TOTAL REVENUE		**0**	**19,186**	**0**	**0**
OTHER CHARGES					
SPECIAL PROJ COSTS (NON F/A)	75360		51,244	1,438,217	1,575,626
TOTAL OTHER CHARGES		**0**	**51,244**	**1,438,217**	**1,575,626**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000		79,358		1,063,409
TOTAL OTHER FINANCING USES		**0**	**79,358**	**0**	**1,063,409**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225		-1,402,233	-1,438,217	-1,438,217
INTRA-FUND TRF OUT-OTHER	95226				90,000
TOTAL INTRAFUND TRANSFERS		**0**	**-1,402,233**	**-1,438,217**	**-1,348,217**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**-1,271,631**	**0**	**1,290,818**
NET COST		**0**	**-1,290,817**	**0**	**1,290,818**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/18/60 -- CUSTODIAL FUNDS/COUNTY EXEC OFFICES-OVERSIGHT/CEO-OVERSIGHT OTHER
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE
FUND: 21-504 MEAS Q - UNDEVELOPED, WORK LANDS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430		1,641		
TOTAL REV FROM USE OF MONEY & PROP		**0**	**1,641**	**0**	**0**
TOTAL REVENUE		**0**	**1,641**	**0**	**0**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75230		1,402,233	1,438,217	1,439,858
TOTAL OTHER CHARGES		**0**	**1,402,233**	**1,438,217**	**1,439,858**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225		-1,402,233	-1,438,217	-1,438,217
TOTAL INTRAFUND TRANSFERS		**0**	**-1,402,233**	**-1,438,217**	**-1,438,217**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**0**	**1,641**
NET COST		**0**	**-1,641**	**0**	**1,641**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/39/00 -- CUSTODIAL FUNDS/HUMAN SERVICES DEPARTMENT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-040 PROJECT HOMEKEY PROJECTS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	58,339	116,386		
TOTAL REV FROM USE OF MONEY & PROP		**58,339**	**116,386**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-HOUSING & COMMUNITY DEV	40544	7,643,636	1,221,411		2,366,531
TOTAL INTERGOVERNMENTAL REVENUES		**7,643,636**	**1,221,411**	**0**	**2,366,531**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	27,853			
TOTAL OTHER FINANCING SOURCES		**27,853**	**0**	**0**	**0**
TOTAL REVENUE		**7,729,828**	**1,337,797**	**0**	**2,366,531**
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381	56,785	14		199,987
TOTAL SERVICES AND SUPPLIES		**56,785**	**14**	**0**	**199,987**
OTHER CHARGES					
AFFORDABLE HSNG PROGRAMS/PROJ	75201		1,221,411		1,793,362
CONTRIB TO OTHER AGENCIES-OTH	75231	5,618,515			288,100
TOTAL OTHER CHARGES		**5,618,515**	**1,221,411**	**0**	**2,081,462**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-OUT G84	95002	256,295			
INTRA-FUND TRF OUT-OTHER	95226				85,082
TOTAL INTRAFUND TRANSFERS		**256,295**	**0**	**0**	**85,082**
TOTAL EXPENDITURES/APPROPRIATIONS		**5,931,595**	**1,221,425**	**0**	**2,366,531**
NET COST		**-1,798,233**	**-116,372**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/39/00 -- CUSTODIAL FUNDS/HUMAN SERVICES DEPARTMENT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-041 HARVEY WEST STUDIOS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	135,085	15,664		
TOTAL REV FROM USE OF MONEY & PROP		**135,085**	**15,664**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-HOUSING & COMMUNITY DEV	40544	381,485			
TOTAL INTERGOVERNMENTAL REVENUES		**381,485**	**0**	**0**	**0**
TOTAL REVENUE		**516,570**	**15,664**	**0**	**0**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231	381,485		228,240	228,240
TOTAL OTHER CHARGES		**381,485**	**0**	**228,240**	**228,240**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-256,295			
TOTAL INTRAFUND TRANSFERS		**-256,295**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**125,190**	**0**	**228,240**	**228,240**
NET COST		**-391,380**	**-15,664**	**228,240**	**228,240**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/39/00 -- CUSTODIAL FUNDS/HUMAN SERVICES DEPARTMENT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-042 PROJECT HDAP TSI

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	26,285	161,146		
TOTAL REV FROM USE OF MONEY & PROP		**26,285**	**161,146**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-HOUSING & COMMUNITY DEV	40544				4,100,000
TOTAL INTERGOVERNMENTAL REVENUES		**0**	**0**	**0**	**4,100,000**
TOTAL REVENUE		**26,285**	**161,146**	**0**	**4,100,000**
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381				100,000
TOTAL SERVICES AND SUPPLIES		**0**	**0**	**0**	**100,000**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231				4,000,000
TOTAL OTHER CHARGES		**0**	**0**	**0**	**4,000,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001		-13,143		
INTRA-FUND TRANSFERS-OUT G84	95002		13,143		
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**0**	**4,100,000**
NET COST		**-26,285**	**-161,146**	**0**	**0**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/49/35 -- CUSTODIAL FUNDS/POSCS-OVERSIGHT/ART IN PUBLIC PLACES
FUNCTION: RECREATION AND CULTURAL SERVIC
ACTIVITY: REC & CULTURE
FUND: 21-300

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	10,281	12,439	12,300	12,300
TOTAL REV FROM USE OF MONEY & PROP		**10,281**	**12,439**	**12,300**	**12,300**
MISC. REVENUES					
CONTRIBUTIONS FROM OTHER FUNDS	42367	93,500	13,500	13,500	128,000
TOTAL MISC. REVENUES		**93,500**	**13,500**	**13,500**	**128,000**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	156,630	29,315		
OP/TRF IN-FR CAPITAL FUND	42463		150,000		
TOTAL OTHER FINANCING SOURCES		**156,630**	**179,315**	**0**	**0**
TOTAL REVENUE		**260,411**	**205,254**	**25,800**	**140,300**
SERVICES AND SUPPLIES					
POSCS SERVICES	62380	26,119	24,261	35,000	35,000
PROF & SPECIAL SERV-OTHER	62381	3,250	2,150	15,000	15,000
TOTAL SERVICES AND SUPPLIES		**29,369**	**26,411**	**50,000**	**50,000**
OTHER CHARGES					
SPECIAL PROJ COSTS (NON F/A)	75360		1,225	134,900	151,375
TOTAL OTHER CHARGES		**0**	**1,225**	**134,900**	**151,375**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	184,074	65,038	77,000	286,885
TOTAL FIXED ASSETS		**184,074**	**65,038**	**77,000**	**286,885**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-11,800			
TOTAL INTRAFUND TRANSFERS		**-11,800**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**201,643**	**92,674**	**261,900**	**488,260**
NET COST		**-58,768**	**-112,580**	**236,100**	**347,960**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/49/45 -- CUSTODIAL FUNDS/POSCS-OVERSIGHT/CULTURAL SERVICES
FUNCTION: RECREATION AND CULTURAL SERVIC
ACTIVITY: REC & CULTURE
FUND: 21-300

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
SERVICES AND SUPPLIES					
PROF & SPECIAL SERV-OTHER	62381	47,400	47,000	47,400	35,400
TOTAL SERVICES AND SUPPLIES		**47,400**	**47,000**	**47,400**	**35,400**
OTHER CHARGES					
ARTS COUNCIL/CULTURAL COUNCIL	75207	170,046	170,046	170,046	144,546
HISTORIC PRESERVATION	75245	154,594	154,594	154,594	170,143
SC VETS MEM BLDG	75286	76,650	76,650	76,650	76,650
TOTAL OTHER CHARGES		**401,290**	**401,290**	**401,290**	**391,339**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001			-13,172	-13,172
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**-13,172**	**-13,172**
TOTAL EXPENDITURES/APPROPRIATIONS		**448,690**	**448,290**	**435,518**	**413,567**
NET COST		**448,690**	**448,290**	**435,518**	**413,567**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/54/20 -- CUSTODIAL FUNDS/PLANNING-OVERSIGHT/FISH AND GAME
FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION
FUND: 21-225

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FINES, FORFEITURES & ASSMNTS					
FISH & GAME FINES - F&G 13003	40384	5,239	3,821	4,000	4,000
JUDGMENTS & DAMAGES	40418	5,000	34,800	8,000	8,000
TOTAL FINES, FORFEITURES & ASSMNTS		**10,239**	**38,621**	**12,000**	**12,000**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	1,703	1,298	300	300
TOTAL REV FROM USE OF MONEY & PROP		**1,703**	**1,298**	**300**	**300**
TOTAL REVENUE		**11,942**	**39,919**	**12,300**	**12,300**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231	18,500	20,000	10,000	10,000
TOTAL OTHER CHARGES		**18,500**	**20,000**	**10,000**	**10,000**
TOTAL EXPENDITURES/APPROPRIATIONS		**18,500**	**20,000**	**10,000**	**10,000**
NET COST		**6,558**	**-19,919**	**-2,300**	**-2,300**

COUNTY OF SANTA CRUZ

Detail of Financing Sources And Uses
Governmental Funds
Fiscal Year 2026-27

BUDGET UNIT: 13/54/30 - CUSTODIAL FUNDS/PLANNING-OVERSIGHT/HOUSING

FUNCTION: PUBLIC ASSISTANCE

ACTIVITY: OTHER ASSISTANCE

FUND: 21-025 - HOUSING - PLHA GRANT

Detail of Financing Sources And Uses	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
MISC. REVENUES				
42376 - PRIN/OTHER LOAN REPAYMENTS	224,934	84,844	135,000	135,000
42377 - OFFSET-LOAN PRIN REPAYMTS	(224,934)	(84,844)	-	-
42384 - OTHER REVENUE	1,053	-	-	-
MISC. REVENUES TOTAL	**1,053**	**-**	**135,000**	**135,000**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	90,914	86,283	76,000	76,000
40436 - INTEREST LOAN PAYMENTS	66,882	28,952	32,000	32,000
REV FROM USE OF MONEY & PROP TOTAL	**157,797**	**115,235**	**108,000**	**108,000**
TOTAL REVENUE	**158,850**	**115,235**	**243,000**	**243,000**
SERVICES AND SUPPLIES				
62376 - PLANNING SERVICES	146,200	34,000	33,400	33,400
62381 - PROF & SPECIAL SERV-OTHER	-	74,000	10,000	10,000
SERVICES AND SUPPLIES TOTAL	**146,200**	**108,000**	**43,400**	**43,400**
INTRAFUND TRANSFERS				
95225 - INTRA-FUND TRANSFER IN - OTHER	(130,105)	(108,406)	-	(6,032)
95226 - INTRA-FUND TRANSFER OUT - OTHER	136,105	108,406	-	-
95525 - SUNBEAM WOODS CSA #44	(6,000)	-	-	-
INTRAFUND TRANSFERS TOTAL	**-**	**-**	**-**	**(6,032)**
OTHER CHARGES				
75001 - FORGIVENESS OF DEBT	-	5,440	-	-
OTHER CHARGES TOTAL	**-**	**5,440**	**-**	**-**
OTHER FINANCING USES				
90001 - OPER TRF OUT-REALIGNMENT	61,008	-	-	-
91000 - CHAR 90 HOMEOWNER LOANS-PRINC	26,705	-	2,351,315	2,351,315
91010 - CHAR 90 OFFST-HMWNR LOANS PRNC	(83,105)	-	-	-
OTHER FINANCING USES TOTAL	**4,608**	**-**	**2,351,315**	**2,351,315**
EXPENDITURES/APPROPRIATIONS	**150,808**	**113,440**	**2,394,715**	**2,388,683**
NET COST	**(8,042)**	**(1,795)**	**2,151,715**	**2,145,683**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/54/30 -- CUSTODIAL FUNDS/PLANNING-OVERSIGHT/HOUSING
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-030 HOUSING - LMIH ASSET FUND HSC SE

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	71,197	97,275	72,000	72,000
INTEREST LOAN PAYMENTS	40436	776,796	565,324	50,000	50,000
RENTS - (PRIOR RENTS & CONC)	40440	28,423	34,676	18,000	18,000
TOTAL REV FROM USE OF MONEY & PROP		**876,416**	**697,275**	**140,000**	**140,000**
MISC. REVENUES					
PRIN/OTHER LOAN REPAYMENTS	42376	400,299	605,179	650,000	650,000
OFFSET-LOAN PRIN REPAYMTS	42377	-400,299	-605,179		
OTHER REVENUE	42384	21,665	1,564	10,000	10,000
TOTAL MISC. REVENUES		**21,665**	**1,564**	**660,000**	**660,000**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	464,111			
SALES OF LAND HELD FOR RESALE	42550		113,328		350,000
TOTAL OTHER FINANCING SOURCES		**464,111**	**113,328**	**0**	**350,000**
TOTAL REVENUE		**1,362,192**	**812,167**	**800,000**	**1,150,000**
SERVICES AND SUPPLIES					
DPW SERVICES-GENERAL MONEY	62330	10,690			
LEGAL SERVICES	62360	61,339	39,038	125,000	210,963
PLANNING SERVICES	62376	330,000	500,000	600,000	600,000
PROF & SPECIAL SERV-OTHER	62381	425	745	50,000	50,000
LEGAL NOTICES	62420			500	500
SPECIAL MISC EXPENSE-SERVICES	62856	5,558	4,014	10,000	10,000
OPERATION OF ACQUIRED PROPERTY	62869	23,015	20,084	10,000	10,000
TOTAL SERVICES AND SUPPLIES		**431,027**	**563,881**	**795,500**	**881,463**
SERVICES AND SUPPLIES-ISF					
GSD-MAINT-STRUCT/GRDS-OTH-SRV	61845	7,962	24,084	25,000	25,000
GSD-REAL ESTATE SERVICES	62362		53,926	35,000	35,000
GSD-UTILITIES	63070		1,693	1,000	1,000
TOTAL SERVICES AND SUPPLIES-ISF		**7,962**	**79,703**	**61,000**	**61,000**
OTHER CHARGES					
FORGIVENESS OF DEBT	75001	181,250	56,935		
AFFORDABLE HSNG PROGRAMS/PROJ	75201	23,169		1,666,216	2,246,016
OFFSET-HOUSING LOANS	75266	-23,169			
TOTAL OTHER CHARGES		**181,250**	**56,935**	**1,666,216**	**2,246,016**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-1,163,157	-838,668		-105
INTRA-FUND TRF OUT-OTHER	95226	1,163,157	837,077		5,963
TOTAL INTRAFUND TRANSFERS		**0**	**-1,591**	**0**	**5,858**
TOTAL EXPENDITURES/APPROPRIATIONS		**620,239**	**698,928**	**2,522,716**	**3,194,337**
NET COST		**-741,953**	**-113,239**	**1,722,716**	**2,044,337**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/54/30 -- CUSTODIAL FUNDS/PLANNING-OVERSIGHT/HOUSING
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-031 HOUSING - OTHER

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	11,718	11,558	7,500	7,500
TOTAL REV FROM USE OF MONEY & PROP		**11,718**	**11,558**	**7,500**	**7,500**
TOTAL REVENUE		**11,718**	**11,558**	**7,500**	**7,500**
SERVICES AND SUPPLIES					
PLANNING SERVICES	62376		10,000	10,000	10,000
TOTAL SERVICES AND SUPPLIES		**0**	**10,000**	**10,000**	**10,000**
OTHER CHARGES					
AFFORDABLE HSNG PROGRAMS/PROJ	75201	8,872		217,172	217,172
TOTAL OTHER CHARGES		**8,872**	**0**	**217,172**	**217,172**
TOTAL EXPENDITURES/APPROPRIATIONS		**8,872**	**10,000**	**227,172**	**227,172**
NET COST		**-2,846**	**-1,558**	**219,672**	**219,672**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/54/30 -- CUSTODIAL FUNDS/PLANNING-OVERSIGHT/HOUSING
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-032 HOUSING - PLHA GRANT

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	3,984	428	500	500
TOTAL REV FROM USE OF MONEY & PROP		**3,984**	**428**	**500**	**500**
INTERGOVERNMENTAL REVENUES					
ST-OTHER	40894	895,409	384,171		428,618
TOTAL INTERGOVERNMENTAL REVENUES		**895,409**	**384,171**	**0**	**428,618**
TOTAL REVENUE		**899,393**	**384,599**	**500**	**429,118**
SERVICES AND SUPPLIES					
PLANNING SERVICES	62376	45,508	297		39,567
TOTAL SERVICES AND SUPPLIES		**45,508**	**297**	**0**	**39,567**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	1,151,188			609,592
TOTAL OTHER FINANCING USES		**1,151,188**	**0**	**0**	**609,592**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226				162,558
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**0**	**162,558**
TOTAL EXPENDITURES/APPROPRIATIONS		**1,196,696**	**297**	**0**	**811,717**
NET COST		**297,303**	**-384,302**	**-500**	**382,599**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/61/01 -- CUSTODIAL FUNDS/REDEVELOPMENT AGENCY-OVERSIGHT/RDA OVERSIGHT-ADMIN
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-026 HOUSING - CDBG

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	67	1,880	10	10
INTEREST LOAN PAYMENTS	40436		48,031	27,000	27,000
TOTAL REV FROM USE OF MONEY & PROP		**67**	**49,911**	**27,010**	**27,010**
MISC. REVENUES					
PRIN/OTHER LOAN REPAYMENTS	42376		60,637	454,286	454,286
OFFSET-LOAN PRIN REPAYMTS	42377		-10,888		
TOTAL MISC. REVENUES		**0**	**49,749**	**454,286**	**454,286**
TOTAL REVENUE		**67**	**99,660**	**481,296**	**481,296**
OTHER CHARGES					
FORGIVENESS OF DEBT	75001		6,920	421,670	421,670
AFFORDABLE HSNG PROGRAMS/PROJ	75201			161,500	161,500
TOTAL OTHER CHARGES		**0**	**6,920**	**583,170**	**583,170**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225		-421,670		
INTRA-FUND TRF OUT-OTHER	95226		423,262		
TOTAL INTRAFUND TRANSFERS		**0**	**1,592**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**8,512**	**583,170**	**583,170**
NET COST		**-67**	**-91,148**	**101,874**	**101,874**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/61/00 -- CUSTODIAL FUNDS/REDEVELOPMENT AGENCY-OVERSIGHT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-027 HOUSING - SUBDIV IN-LIEU

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	144,488	122,651	75,000	75,000
TOTAL REV FROM USE OF MONEY & PROP		**144,488**	**122,651**	**75,000**	**75,000**
CHARGES FOR SERVICES					
AFFORDABLE HSNG/DEVELOPER FEES	41280	570,537	355,764	20,000	20,000
TOTAL CHARGES FOR SERVICES		**570,537**	**355,764**	**20,000**	**20,000**
MISC. REVENUES					
OTHER REVENUE	42384	1,000			
TOTAL MISC. REVENUES		**1,000**	**0**	**0**	**0**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	61,008			
TOTAL OTHER FINANCING SOURCES		**61,008**	**0**	**0**	**0**
TOTAL REVENUE		**777,033**	**478,415**	**95,000**	**95,000**
SERVICES AND SUPPLIES					
PLANNING SERVICES	62376	120,000	50,000	100,000	102,056
PROF & SPECIAL SERV-OTHER	62381	132,625	62,246	300,000	470,343
OPERATION OF ACQUIRED PROPERTY	62869	1,680	1,920	2,000	2,000
TOTAL SERVICES AND SUPPLIES		**254,305**	**114,166**	**402,000**	**574,399**
OTHER CHARGES					
AFFORDABLE HSNG PROGRAMS/PROJ	75201		175,000	1,726,027	2,566,027
TOTAL OTHER CHARGES		**0**	**175,000**	**1,726,027**	**2,566,027**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	8,000			
OPER TRF OUT-REALIGNMENT	90001			8,000	16,000
TOTAL OTHER FINANCING USES		**8,000**	**0**	**8,000**	**16,000**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226		15,000		
TOTAL INTRAFUND TRANSFERS		**0**	**15,000**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**262,305**	**304,166**	**2,136,027**	**3,156,426**
NET COST		**-514,728**	**-174,249**	**2,041,027**	**3,061,426**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/61/00 -- CUSTODIAL FUNDS/REDEVELOPMENT AGENCY-OVERSIGHT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-028 HOUSING - PALOMA DEL MAR

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	11,201	10,386	8,500	8,500
TOTAL REV FROM USE OF MONEY & PROP		**11,201**	**10,386**	**8,500**	**8,500**
TOTAL REVENUE		**11,201**	**10,386**	**8,500**	**8,500**
OTHER CHARGES					
AFFORDABLE HOUSING PROGRAM	74001	3,600	3,300	3,600	3,900
AFFORD.HOUSING/ADMIN COST	74002	5,000	5,000	5,000	5,000
TOTAL OTHER CHARGES		**8,600**	**8,300**	**8,600**	**8,900**
TOTAL EXPENDITURES/APPROPRIATIONS		**8,600**	**8,300**	**8,600**	**8,900**
NET COST		**-2,601**	**-2,086**	**100**	**400**

COUNTY OF SANTA CRUZ

DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 13/61/00 -- CUSTODIAL FUNDS/REDEVELOPMENT AGENCY-OVERSIGHT
FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE
FUND: 21-029 HOUSING - ST HOME GRANT FUND

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	6,355	858	500	500
INTEREST LOAN PAYMENTS	40436			7,500	7,500
TOTAL REV FROM USE OF MONEY & PROP		**6,355**	**858**	**8,000**	**8,000**
INTERGOVERNMENTAL REVENUES					
FED-HUD	41106	259,178			
TOTAL INTERGOVERNMENTAL REVENUES		**259,178**	**0**	**0**	**0**
MISC. REVENUES					
PRIN/OTHER LOAN REPAYMENTS	42376			150,000	150,000
TOTAL MISC. REVENUES		**0**	**0**	**150,000**	**150,000**
TOTAL REVENUE		**265,533**	**858**	**158,000**	**158,000**
SERVICES AND SUPPLIES					
PLANNING SERVICES	62376	622			
TOTAL SERVICES AND SUPPLIES		**622**	**0**	**0**	**0**
OTHER CHARGES					
CONTRIB TO OTH AGENCIES-GRANTS	75229	364,736		173,406	173,406
TOTAL OTHER CHARGES		**364,736**	**0**	**173,406**	**173,406**
INTRAFUND TRANSFERS					
INTRA-FUND TRANSFERS-IN G84	95001	-323,690			
INTRA-FUND TRANSFERS-OUT G84	95002	323,690			
INTRA-FUND TRF IN-OTHER	95225	-1	-15,000		
INTRA-FUND TRF OUT-OTHER	95226	1			
TOTAL INTRAFUND TRANSFERS		**0**	**-15,000**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**365,358**	**-15,000**	**173,406**	**173,406**
NET COST		**99,825**	**-15,858**	**15,406**	**15,406**

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COUNTY BUDGET DETAIL
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COUNTY BUDGET ACT
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 10-000

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	116,000			
TOTAL OTHER FINANCING USES		**116,000**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**116,000**	**0**	**0**	**0**
NET COST		**116,000**	**0**	**0**	**0**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-115 PARK DED-UNINCORP COUNTY

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
CHARGES FOR SERVICES					
PARK DEDICATION FEES	42204	664,831	959,695	426,000	426,000
TOTAL CHARGES FOR SERVICES		**664,831**	**959,695**	**426,000**	**426,000**
TOTAL REVENUE		**664,831**	**959,695**	**426,000**	**426,000**
FIXED ASSETS					
LAND PURCHASE	86001			426,000	426,000
BUILDINGS AND IMPROVEMENTS	86110	44,919	59,968	69,045	367,445
TOTAL FIXED ASSETS		**44,919**	**59,968**	**495,045**	**793,445**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	22,446	134,520	2,694,783	2,712,709
TOTAL OTHER FINANCING USES		**22,446**	**134,520**	**2,694,783**	**2,712,709**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	11,800			
TOTAL INTRAFUND TRANSFERS		**11,800**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**79,165**	**194,488**	**3,189,828**	**3,506,154**
NET COST		**-585,666**	**-765,207**	**2,763,828**	**3,080,154**

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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-130 PARK DED-LIVE OAK I-03

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	10,646	17,470		18,078
TOTAL FIXED ASSETS		**10,646**	**17,470**	**0**	**18,078**
TOTAL EXPENDITURES/APPROPRIATIONS		**10,646**	**17,470**	**0**	**18,078**
NET COST		**10,646**	**17,470**	**0**	**18,078**

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COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-195 PARK DED-ALBA REC

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	24	23	23	23
TOTAL REV FROM USE OF MONEY & PROP		**24**	**23**	**23**	**23**
TOTAL REVENUE		**24**	**23**	**23**	**23**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231			26	620
TOTAL OTHER CHARGES		**0**	**0**	**26**	**620**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**26**	**620**
NET COST		**-24**	**-23**	**3**	**597**

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COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-200 PARK DED-BOULDER CREEK REC

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	959	1,427	702	702
TOTAL REV FROM USE OF MONEY & PROP		**959**	**1,427**	**702**	**702**
CHARGES FOR SERVICES					
PARK DEDICATION FEES	42204	16,525	25,380		
TOTAL CHARGES FOR SERVICES		**16,525**	**25,380**	**0**	**0**
TOTAL REVENUE		**17,484**	**26,807**	**702**	**702**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231			16,282	60,541
TOTAL OTHER CHARGES		**0**	**0**	**16,282**	**60,541**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**16,282**	**60,541**
NET COST		**-17,484**	**-26,807**	**15,580**	**59,839**

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COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-205 PARK DED-LA SELVA REC

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	337	536	122	122
TOTAL REV FROM USE OF MONEY & PROP		**337**	**536**	**122**	**122**
CHARGES FOR SERVICES					
PARK DEDICATION FEES	42204	11,122	3,271		
TOTAL CHARGES FOR SERVICES		**11,122**	**3,271**	**0**	**0**
TOTAL REVENUE		**11,459**	**3,807**	**122**	**122**
OTHER CHARGES					
CONTRIB TO OTHER AGENCIES-OTH	75231			2,045	16,502
TOTAL OTHER CHARGES		**0**	**0**	**2,045**	**16,502**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**2,045**	**16,502**
NET COST		**-11,459**	**-3,807**	**1,923**	**16,380**

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COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-215 PARK DED-CERTS RESERVE

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	568	544	590	590
TOTAL REV FROM USE OF MONEY & PROP		**568**	**544**	**590**	**590**
TOTAL REVENUE		**568**	**544**	**590**	**590**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110			14,626	14,730
TOTAL FIXED ASSETS		**0**	**0**	**14,626**	**14,730**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**14,626**	**14,730**
NET COST		**-568**	**-544**	**14,036**	**14,140**

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COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-216 PARK DED-FUND INTEREST

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	89,688	115,199	97,420	97,420
TOTAL REV FROM USE OF MONEY & PROP		**89,688**	**115,199**	**97,420**	**97,420**
TOTAL REVENUE		**89,688**	**115,199**	**97,420**	**97,420**
SERVICES AND SUPPLIES					
ACCOUNTING AND AUDITING FEES	62301	625	824	3,500	3,500
POSCS SERVICES	62380	65,303	65,313	142,800	228,047
TOTAL SERVICES AND SUPPLIES		**65,928**	**66,137**	**146,300**	**231,547**
TOTAL EXPENDITURES/APPROPRIATIONS		**65,928**	**66,137**	**146,300**	**231,547**
NET COST		**-23,760**	**-49,062**	**48,880**	**134,127**

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COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 21-310 STATE PARK BONDS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
ST-COASTAL CONSERVANCY	40860	622,187			
ST-DEPT OF PARKS & REC	40864	284,594	133,406		42,000
TOTAL INTERGOVERNMENTAL REVENUES		**906,781**	**133,406**	**0**	**42,000**
TOTAL REVENUE		**906,781**	**133,406**	**0**	**42,000**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	539,907	117,530		53,419
TOTAL FIXED ASSETS		**539,907**	**117,530**	**0**	**53,419**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	250,000			
TOTAL OTHER FINANCING USES		**250,000**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**789,907**	**117,530**	**0**	**53,419**
NET COST		**-116,874**	**-15,876**	**0**	**11,419**

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COUNTY BUDGET DETAIL

CAPITAL PROJECTS

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STATE CONTROLLER SCHEDULES
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 40-100 CAPITAL PROJ-LAND & FAC

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	59,939	74,843		
RENTS - (PRIOR RENTS & CONC)	40440		25,000		
TOTAL REV FROM USE OF MONEY & PROP		**59,939**	**99,843**	**0**	**0**
INTERGOVERNMENTAL REVENUES					
ST-CORRECTIONS	40784		5,052,920		6,546,095
ST-OTHER	40894	78,375	1,267,236	1,937,803	3,423,389
FED-MISC GRANTS	41095		20,000		
CONTR FR OTHER GOVT AGENCIES	41150				3,100,000
AID FRM OTH GV-DSTRCTS/JPA/PFA	41158		175,246		
LFFA BOND ALLOCATION REVENUE	41165	41,602	33,029		
TOTAL INTERGOVERNMENTAL REVENUES		**119,977**	**6,548,431**	**1,937,803**	**13,069,484**
CHARGES FOR SERVICES					
COST RECOVERY-OTHER	42022		904,296		
TOTAL CHARGES FOR SERVICES		**0**	**904,296**	**0**	**0**
MISC. REVENUES					
CONTRIBUTIONS AND DONATIONS	42372	76,872	484,902	8,996	38,996
INSURANCE PROCEEDS	42375	129,351			
OTHER REVENUE	42384	23			
TOTAL MISC. REVENUES		**206,246**	**484,902**	**8,996**	**38,996**
OTHER FINANCING SOURCES					
OP TFR IN - SPECIAL REV	42459				100,000
OPERATING TRANSFER IN	42462	16,139,701	7,703,240	3,335,072	4,342,343
OP/TRF IN-FR FA CERTS CNST FDS	42465	2,105,844		14,774	14,774
OP/TRF IN-FR CFA CERTS 2015B	42468	100,577	586,722	18,117	747,008
OP/TRF IN-FR CFA CERTS 2016	42469				175,000
OP/TRF IN-FR CFA 2020A	42471	60,325	286,702	291,400	2,673,463
LEASE FINANCE PURCHASE INCEP	42473		3,727,680		
BOND PROCEEDS	42500			372,400	100,000
ACCRUED INTEREST ON BONDS ISSU	42501			311,200	
LOAN PROCEEDS	42506			139,870	139,870
TOTAL OTHER FINANCING SOURCES		**18,406,447**	**12,304,344**	**4,482,833**	**8,292,458**
TOTAL REVENUE		**18,792,609**	**20,341,816**	**6,429,632**	**21,400,938**
SERVICES AND SUPPLIES					
FISCAL AGENTS FEES	62345		4,625		
TOTAL SERVICES AND SUPPLIES		**0**	**4,625**	**0**	**0**
SERVICES AND SUPPLIES-ISF					
GSD-REAL ESTATE SERVICES	62362	7,405			
TOTAL SERVICES AND SUPPLIES-ISF		**7,405**	**0**	**0**	**0**
OTHER CHARGES					
INTEREST ON LONG-TERM DEBT	74425		335,592		
CONTRIB TO OTHER AGENCIES-OTH	75230			50,000	50,000
TOTAL OTHER CHARGES		**0**	**335,592**	**50,000**	**50,000**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	16,774,585	12,452,146	8,376,641	27,049,579

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 40-100 CAPITAL PROJ-LAND & FAC

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
COMMUNICATIONS EQUIPMENT	86202		3,768,431		523,328
EQUIPMENT	86204	7,308			
OFFICE FURNITURE	86211	766,602			
TOTAL FIXED ASSETS		**17,548,495**	**16,220,577**	**8,376,641**	**27,572,907**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000		14,841		79,815
OPER TRF OUT-TO PUBLIC ART	90041	156,630	150,000		
TOTAL OTHER FINANCING USES		**156,630**	**164,841**	**0**	**79,815**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-316,146	-279,946	-487,435	-105,539
INTRA-FUND TRF OUT-OTHER	95226	1,532,071	200,131	14,438	621,772
TOTAL INTRAFUND TRANSFERS		**1,215,925**	**-79,815**	**-472,997**	**516,233**
TOTAL EXPENDITURES/APPROPRIATIONS		**18,928,455**	**16,645,820**	**7,953,644**	**28,218,955**
NET COST		**135,846**	**-3,695,996**	**1,524,012**	**6,818,017**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 40-200 CAPITAL IMPROVEMENTS FACILITIES

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES					
FED-DATA COLLECTION GRANT	40984		54,243		
TOTAL INTERGOVERNMENTAL REVENUES		**0**	**54,243**	**0**	**0**
MISC. REVENUES					
CONTRIBUTIONS FROM OTHER FUNDS	42367	1,980,000	32,288		2,527,328
INSURANCE PROCEEDS	42375	283,587	260,000		
TOTAL MISC. REVENUES		**2,263,587**	**292,288**	**0**	**2,527,328**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462	2,945,394	6,255,809	4,108,000	6,825,476
OP/TRF IN-FR FA CERTS CNST FDS	42465			31,336	31,336
OP/TRF IN-FR CFA CERTS 2015B	42468	24,427			
OP/TRF IN-FR CFA 2020A	42471	1,063,053	3,976,778		394,769
BOND PROCEEDS	42500				492,831
ACCRUED INTEREST ON BONDS ISSU	42501			485,105	485,105
LOAN PROCEEDS	42506			2,244,895	2,244,895
TOTAL OTHER FINANCING SOURCES		**4,032,874**	**10,232,587**	**6,869,336**	**10,474,412**
TOTAL REVENUE		**6,296,461**	**10,579,118**	**6,869,336**	**13,001,740**
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	5,388,108	13,019,187	6,838,000	11,776,471
EQUIPMENT	86204	61,087			7,640
TOTAL FIXED ASSETS		**5,449,195**	**13,019,187**	**6,838,000**	**11,784,111**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	419,695			
TOTAL OTHER FINANCING USES		**419,695**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-1,261,353	-25,805		-111,561
INTRA-FUND TRF OUT-OTHER	95226	45,428	105,620		274,511
TOTAL INTRAFUND TRANSFERS		**-1,215,925**	**79,815**	**0**	**162,950**
TOTAL EXPENDITURES/APPROPRIATIONS		**4,652,965**	**13,099,002**	**6,838,000**	**11,947,061**
NET COST		**-1,643,496**	**2,519,884**	**-31,336**	**-1,054,679**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 40-400 MEASURE E CAPITAL PROJECTS (ALL-YR)

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110				6,014
TOTAL FIXED ASSETS		**0**	**0**	**0**	**6,014**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**0**	**6,014**
NET COST		**0**	**0**	**0**	**6,014**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 42-100 CAPITAL PROJECTS CONTINGENCY FUND

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	7	73		
TOTAL REV FROM USE OF MONEY & PROP		**7**	**73**	**0**	**0**
OTHER FINANCING SOURCES					
OPERATING TRANSFER IN	42462		25,998		
TOTAL OTHER FINANCING SOURCES		**0**	**25,998**	**0**	**0**
TOTAL REVENUE		**7**	**26,071**	**0**	**0**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000	26,000			73
TOTAL OTHER FINANCING USES		**26,000**	**0**	**0**	**73**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226	380			
TOTAL INTRAFUND TRANSFERS		**380**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**26,380**	**0**	**0**	**73**
NET COST		**26,373**	**-26,071**	**0**	**73**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 42-162 SPECIAL STUDIES

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
OTHER GOVERNMENTAL UNIT REVENU					
TRUST FUND RECEIPTS	43000				-2,844
TOTAL OTHER GOVERNMENTAL UNIT REVENU		**0**	**0**	**0**	**-2,844**
TOTAL REVENUE		**0**	**0**	**0**	**-2,844**
NET COST		**0**	**0**	**0**	**2,844**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
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SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 42-217 SOQUEL LINEAR PARK & PARKING IMPROVEMENTS

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
FIXED ASSETS					
BUILDINGS AND IMPROVEMENTS	86110	381			
TOTAL FIXED ASSETS		**381**	**0**	**0**	**0**
INTRAFUND TRANSFERS					
INTRA-FUND TRF IN-OTHER	95225	-380			
TOTAL INTRAFUND TRANSFERS		**-380**	**0**	**0**	**0**
TOTAL EXPENDITURES/APPROPRIATIONS		**1**	**0**	**0**	**0**
NET COST		**1**	**0**	**0**	**0**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 49-125 APTOS PARK I-02 SPECIAL FUND

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	140	134	140	140
TOTAL REV FROM USE OF MONEY & PROP		**140**	**134**	**140**	**140**
TOTAL REVENUE		**140**	**134**	**140**	**140**
FIXED ASSETS					
LAND PURCHASE	86001			140	140
TOTAL FIXED ASSETS		**0**	**0**	**140**	**140**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226			3,489	3,488
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**3,489**	**3,488**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**3,629**	**3,628**
NET COST		**-140**	**-134**	**3,489**	**3,488**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 49-130 LIVE OAK PARK I-03 SPECIAL FUND

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	2,655	2,542	2,644	2,644
TOTAL REV FROM USE OF MONEY & PROP		**2,655**	**2,542**	**2,644**	**2,644**
TOTAL REVENUE		**2,655**	**2,542**	**2,644**	**2,644**
FIXED ASSETS					
LAND PURCHASE	86001			2,644	2,644
TOTAL FIXED ASSETS		**0**	**0**	**2,644**	**2,644**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226			66,092	66,064
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**66,092**	**66,064**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**68,736**	**68,708**
NET COST		**-2,655**	**-2,542**	**66,092**	**66,064**

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT
JANUARY 2010 EDITION, REVISION #1

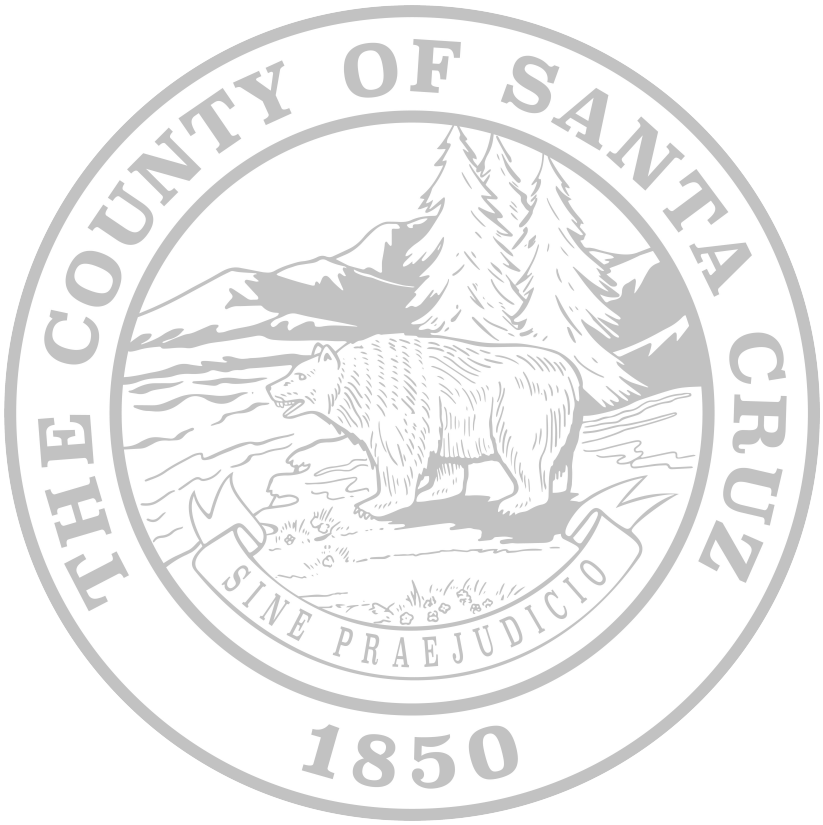
SCHEDULE 9

COUNTY OF SANTA CRUZ
DETAIL OF FINANCING SOURCES AND USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 19/00/00 -- PLANT ACQUISITION
FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION
FUND: 49-150 SOQUEL PARK II-07 SPECIAL FUND

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
REV FROM USE OF MONEY & PROP					
INTEREST	40430	1,342	1,285	1,337	1,337
TOTAL REV FROM USE OF MONEY & PROP		**1,342**	**1,285**	**1,337**	**1,337**
TOTAL REVENUE		**1,342**	**1,285**	**1,337**	**1,337**
FIXED ASSETS					
LAND PURCHASE	86001			1,337	1,337
TOTAL FIXED ASSETS		**0**	**0**	**1,337**	**1,337**
INTRAFUND TRANSFERS					
INTRA-FUND TRF OUT-OTHER	95226			33,416	33,402
TOTAL INTRAFUND TRANSFERS		**0**	**0**	**33,416**	**33,402**
TOTAL EXPENDITURES/APPROPRIATIONS		**0**	**0**	**34,753**	**34,739**
NET COST		**-1,342**	**-1,285**	**33,416**	**33,402**

SUMMARY OF ALLOWED POSITIONS



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County of Santa Cruz

2026-27 Adopted Budget

Summary of Allowed, Recommended and Adopted Positions

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
General Government					
Assessor-Recorder	31.00	32.00	32.00	32.00	0.00
Auditor-Controller-Treasurer-Tax Collector	45.00	45.00	45.00	45.00	0.00
Board of Supervisors	18.00	18.00	17.00	17.00	(1.00)
County Clerk - Elections	14.00	14.00	14.00	14.00	0.00
County Counsel	23.00	23.00	23.00	23.00	0.00
County Executive Office	21.00	21.65	21.15	21.15	(0.50)
General Services	84.00	84.00	83.00	83.00	(1.00)
Human Resources	46.00	46.00	43.00	43.00	(3.00)
Information Services	64.00	63.00	63.00	63.00	0.00
General Government Total	**346.00**	**346.65**	**341.15**	**341.15**	**(5.50)**
Health & Human Services					
Child Support Services	28.00	28.00	28.00	28.00	0.00
Health Services Agency	667.45	661.85	638.75	638.75	(23.10)
Human Services Department	580.00	580.00	554.50	555.50	(24.50)
Health & Human Services Total	**1275.45**	**1269.85**	**1221.25**	**1222.25**	**(47.60)**
Land Use & Community Services					
Agricultural Commissioner	26.81	26.81	26.55	26.55	(0.26)
Agricultural Extension	1.00	1.00	1.00	1.00	0.00
Cannabis Licensing	2.00	1.35	1.85	1.85	0.50
Community Development and Infrastructure	363.50	363.50	358.50	359.50	(4.00)
Parks, Open Space, and Cultural Services	55.00	57.00	57.00	57.00	0.00
Land Use & Community Services Total	**448.31**	**449.66**	**444.90**	**445.90**	**(3.76)**
Public Safety & Justice					
District Attorney	110.00	110.00	107.00	107.00	(3.00)
Office of Response, Recovery, and Resilience	6.00	6.00	6.00	6.00	0.00
Probation	135.00	135.00	132.00	132.00	(3.00)
Public Defender	65.00	65.00	70.00	64.00	(1.00)
Sheriff-Coroner	358.00	358.00	360.00	360.00	2.00
Public Safety & Justice Total	**674.00**	**674.00**	**675.00**	**669.00**	**(5.00)**
Grand Total	**2743.76**	**2740.16**	**2682.30**	**2678.30**	**(61.86)**

County of Santa Cruz

2026-27 Adopted Budget

Summary of Allowed, Recommended and Adopted Positions

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
General Government					
Assessor-Recorder					
|APPRAISER II|APPRAISER I|	7.00	7.00	7.00	7.00	0.00
|ASSESSMENT CLERK|CLERK II|	1.00	2.00	2.00	2.00	0.00
|ASSESSMENT TECHNICIAN|	4.00	3.00	3.00	3.00	0.00
|ASSESSMENT TECHNICIAN|ASSESSMENT CLERK|	2.00	2.00	2.00	2.00	0.00
|ASSESSOR-RECORDER|	1.00	1.00	1.00	1.00	0.00
|ASST RECORDER|	1.00	1.00	1.00	1.00	0.00
|AUDITOR - APPRAISER II|AUDITOR - APPRAISER I|	2.00	2.00	2.00	2.00	0.00
|CHF AUDITOR APPRAISER|	1.00	1.00	1.00	1.00	0.00
|CHF DEP ASSESSOR-ADMIN|	1.00	1.00	1.00	1.00	0.00
|CHF DEP ASSESSOR-VALU|	1.00	1.00	1.00	1.00	0.00
|CHF OF ASSESSMENT STDS|	1.00	1.00	1.00	1.00	0.00
|GEO INFO SYS TECH II|GEO INFO SYS TECH I|	1.00	2.00	2.00	2.00	0.00
|LEGAL DOCUMENT EXAMINR|CLERK III|	4.00	4.00	4.00	4.00	0.00
|RECORDING SVCS SUPV|	1.00	1.00	1.00	1.00	0.00
|SR ACCOUNT CLERK|	1.00	1.00	1.00	1.00	0.00
|SR APPRAISER|	2.00	2.00	2.00	2.00	0.00
Assessor-Recorder Total	**31.00**	**32.00**	**32.00**	**32.00**	**0.00**
Auditor-Controller-Treasurer-Tax Collector					
|ACCOUNT CLERK|ACCOUNT CLERK TRAINEE|	1.00	1.00	1.00	1.00	0.00
|ACCOUNTANT I|	1.00	1.00	1.00	1.00	0.00
|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	3.00	2.00	2.00	2.00	0.00
|ACCOUNTING ANALYST|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	2.00	2.00	2.00	2.00	0.00
|ACCOUNTING MANAGER|	2.00	2.00	2.00	2.00	0.00
|ACCOUNTING TECHNICIAN|	13.00	13.00	13.00	13.00	0.00
|AUD-CONT-TREAS-TAX COL|	1.00	1.00	1.00	1.00	0.00
|AUDIT/SYSTEMS MGR|	1.00	1.00	1.00	1.00	0.00
|AUDITOR II|AUDITOR I|	1.00	1.00	1.00	1.00	0.00
|AUDITOR III|AUDITOR II|AUDITOR I|	1.00	1.00	1.00	1.00	0.00
|AUDITOR IV|AUDITOR III|AUDITOR II|AUDITOR I|	4.00	4.00	4.00	4.00	0.00
|CHF DEP AUD-CONTROLLER|	1.00	1.00	1.00	1.00	0.00
|COLLECTION OFFICER|	1.00	1.00	1.00	1.00	0.00
|INVESTMENT OFFICER|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|	1.00	1.00	1.00	1.00	0.00
|PAYROLL ADMINISTRATOR|	1.00	1.00	1.00	1.00	0.00
|PROPERTY TAX SPEC.|	1.00	1.00	1.00	1.00	0.00
|SR ACCOUNT CLERK|	1.00	1.00	1.00	1.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|SR ACCOUNTANT-AUDITOR|	0.00	1.00	1.00	1.00	0.00
|SR ACCOUNTING TECH|	5.00	5.00	5.00	5.00	0.00
|SR DEPTL ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|TAX COLLECTION SUPVR|	1.00	1.00	1.00	1.00	0.00
|TAX MANAGER|	1.00	1.00	1.00	1.00	0.00
Auditor-Controller-Treasurer-Tax Collector Total	**45.00**	**45.00**	**45.00**	**45.00**	**0.00**
Board of Supervisors					
|ADMIN AIDE|	1.00	1.00	1.00	1.00	0.00
|CHAIRPERSON BD OF SUPV|	1.00	1.00	1.00	1.00	0.00
|COUNTY SUPERVISOR|	4.00	4.00	4.00	4.00	0.00
|COUNTY SVRS ANALYST|	11.00	11.00	11.00	11.00	0.00
|OFFICE ASSISTANT III|	1.00	1.00	0.00	0.00	(1.00)
Board of Supervisors Total	**18.00**	**18.00**	**17.00**	**17.00**	**(1.00)**
County Clerk - Elections					
|ASSISTANT COUNTY CLERK|	1.00	1.00	1.00	1.00	0.00
|CLERK III|	1.00	1.00	1.00	1.00	0.00
|COUNTY CLERK|	1.00	1.00	1.00	1.00	0.00
|IT SYS ADMIN ANLST II|IT SYS ADMIN ANLST I|	1.00	1.00	1.00	1.00	0.00
|LEGAL DOCUMENT EXAMINR|CLERK III|	2.00	2.00	2.00	2.00	0.00
|PROGRAM COORDINATOR|	7.00	7.00	7.00	7.00	0.00
|SR ACCOUNT CLERK|	1.00	1.00	1.00	1.00	0.00
County Clerk - Elections Total	**14.00**	**14.00**	**14.00**	**14.00**	**0.00**
County Counsel					
|ADMIN AIDE|	1.00	1.00	1.00	1.00	0.00
|ATTY IV - CO COUNSEL|ATTY III - CO COUNSEL|ATTY II - CO COUNSEL|ATTY I - CO COUNSEL|	13.00	13.00	13.00	13.00	0.00
|CHF ASST CO COUNSEL|	1.00	1.00	1.00	1.00	0.00
|COUNTY COUNSEL|	1.00	1.00	1.00	1.00	0.00
|LEGAL SECRETARY II|LEGAL SECRETARY I|	3.00	3.00	3.00	3.00	0.00
|OFFICE ASSISTANT III|	1.00	1.00	1.00	1.00	0.00
|PARALEGAL|	2.00	2.00	2.00	2.00	0.00
|SR LEGAL SECRETARY|LEGAL SECRETARY II|LEGAL SECRETARY I|	1.00	1.00	1.00	1.00	0.00
County Counsel Total	**23.00**	**23.00**	**23.00**	**23.00**	**0.00**
County Executive Office					
|ADMIN AIDE|	3.00	3.00	2.50	2.50	(0.50)

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|ASST COUNTY EXEC OFF|DEPUTY CEO|PRINCIPAL ADMIN ANLYST|SR ADMIN ANALYST|	2.00	2.00	2.00	2.00	0.00
|CHF DEP CLK-BD OF SUPV|	1.00	1.00	1.00	1.00	0.00
|COUNTY BUDGET MANAGER|	1.00	1.00	1.00	1.00	0.00
|COUNTY EXEC OFFICER|	1.00	1.00	1.00	1.00	0.00
|COUNTY LEG AFFAIRS OFF|	0.00	1.00	1.00	1.00	0.00
|COUNTY PUB INFO OFF|	1.00	1.00	1.00	1.00	0.00
|DEPUTY CEO|PRINCIPAL ADMIN ANLYST|SR ADMIN ANALYST|ASSOC ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|EXEC SECRETARY-CEO|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	1.00	0.00	0.00	0.00	0.00
|PRINCIPAL ADMIN ANLYST|SR ADMIN ANALYST|ASSOC ADMIN ANALYST|ASST ADMIN ANALYST(MT)|	7.00	7.65	7.65	7.65	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	2.00	2.00	2.00	2.00	0.00
County Executive Office Total	**21.00**	**21.65**	**21.15**	**21.15**	**(0.50)**
General Services					
|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	1.00	1.00	1.00	1.00	0.00
|ADMIN AIDE|	1.00	1.00	1.00	1.00	0.00
|AUTOMOTIVE MECHANIC|	2.00	2.00	2.00	2.00	0.00
|BLDG CON/MAINT WKR I|	1.00	1.00	1.00	1.00	0.00
|BLDG CON/MAINT WKR II|	3.00	3.00	3.00	3.00	0.00
|BLDG CON/MAINT WKR II|BLDG CON/MAINT WKR I|	3.00	3.00	3.00	3.00	0.00
|BLDG CON/MAINT WKR III|	2.00	2.00	2.00	2.00	0.00
|BLDG CONSTR PROJ MGR|	1.00	1.00	1.00	1.00	0.00
|BLDG CONSTR/MAINT SUPV|	2.00	2.00	2.00	2.00	0.00
|BLDG EQUIP MECHANIC|	2.00	2.00	2.00	2.00	0.00
|BLDG MAINT SUPT|	1.00	1.00	1.00	1.00	0.00
|CHF REAL PROPERTY AGT|	1.00	1.00	1.00	1.00	0.00
|CLERK III|CLERK II|CLERK I|	1.00	1.00	1.00	1.00	0.00
|CUSTODIAN LEADWORKER|	3.00	3.00	3.00	3.00	0.00
|CUSTODIAN|	23.00	23.00	23.00	23.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	1.00	1.00	1.00	1.00	0.00
|DEPTL FISCAL OFFICER|	1.00	1.00	1.00	1.00	0.00
|DEPTY DIR-GEN SVCS|	2.00	2.00	2.00	2.00	0.00
|DIR OF CAP PROJECTS|	1.00	1.00	0.00	0.00	(1.00)
|DIR OF GENERAL SVCS|	1.00	1.00	1.00	1.00	0.00
|DIV MGR - GENERAL SVCS|	2.00	2.00	2.00	2.00	0.00
|ELECTRICIAN|	1.00	1.00	1.00	1.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|FACILITIES MANAGER|	1.00	1.00	1.00	1.00	0.00
|MAINT CUSTODIAN|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	1.00	1.00	1.00	1.00	0.00
|PERSONNEL PAYROLL CLK|	1.00	1.00	1.00	1.00	0.00
|PLUMBER|	2.00	2.00	2.00	2.00	0.00
|PROGRAM COORDINATOR|	1.00	1.00	1.00	1.00	0.00
|PROJECT MANAGER|	3.00	3.00	3.00	3.00	0.00
|SR ACCOUNTING TECH|	4.00	4.00	4.00	4.00	0.00
|SR AUTOMOTIVE MECHANIC|AUTOMOTIVE MECHANIC|	1.00	1.00	1.00	1.00	0.00
|SR BLDG EQUIP MECHANIC|BLDG EQUIP MECHANIC|	1.00	1.00	1.00	1.00	0.00
|SR BUYER|BUYER|	2.00	2.00	2.00	2.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	0.00	0.00	0.00	0.00	0.00
|SR ELECTRICIAN|	1.00	1.00	1.00	1.00	0.00
|SR REAL PROP AGENT|REAL PROPERTY AGENT|ASST REAL PROPERTY AGT|	3.00	3.00	3.00	3.00	0.00
|SUPVG CUSTODIAN|	2.00	2.00	2.00	2.00	0.00
|WAREHOUSE SUPERVISOR|	1.00	1.00	1.00	1.00	0.00
|WAREHOUSE WORKER|	1.00	1.00	1.00	1.00	0.00
General Services Total	**84.00**	**84.00**	**83.00**	**83.00**	**(1.00)**
Human Resources					
|ADMIN SERVICES MANAGER|ADMIN SVCS OFF II|ADMIN SVCS OFF I|	1.00	1.00	1.00	1.00	0.00
|ASSOCIATE HR ANALYST|ASST HR ANALYST(MT)|	1.00	1.00	1.00	1.00	0.00
|COMMISSIONS COORD.|	1.00	1.00	1.00	1.00	0.00
|COUNTY SAFETY OFFICER|	1.00	1.00	1.00	1.00	0.00
|DEPTY DIR-HR|	1.00	1.00	1.00	1.00	0.00
|EMPLOYEE REL PROG MGR|PRINCIPAL HR ANALYST|SR HR ANALYST|ASSOCIATE HR ANALYST|ASST PERS ANALYST (MT)|	1.00	1.00	1.00	1.00	0.00
|EQUAL EMPMT OP OFFICER|	1.00	1.00	1.00	1.00	0.00
|HR DIRECTOR|	1.00	1.00	1.00	1.00	0.00
|HR TECHNICIAN|	3.00	3.00	2.00	2.00	(1.00)
|HR TECHNICIAN|HR CLERK|	14.00	14.00	12.50	12.50	(1.50)
|PRINCIPAL HR ANALYST|SR HR ANALYST|ASSOCIATE HR ANALYST|ASST HR ANALYST(MT)|	16.00	16.00	15.50	15.50	(0.50)
|PROGRAM COORDINATOR|	1.00	1.00	1.00	1.00	0.00
|RISK MANAGER|	1.00	1.00	1.00	1.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|SR ACCOUNT CLERK|ACCOUNT CLERK|ACCOUNT CLERK TRAINEE|	1.00	1.00	1.00	1.00	0.00
|SR HR ANALYST|ASSOCIATE HR ANALYST|ASST HR ANALYST(MT)|	1.00	1.00	1.00	1.00	0.00
|SR RECEPTIONIST|RECEPTIONIST|	1.00	1.00	1.00	1.00	0.00
Human Resources Total	**46.00**	**46.00**	**43.00**	**43.00**	**(3.00)**
Information Services					
|ACCOUNTANT I|	1.00	1.00	1.00	1.00	0.00
|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	1.00	1.00	1.00	1.00	0.00
|ADMIN SERVICES MANAGER|	1.00	1.00	1.00	1.00	0.00
|ASST DIR OF INFO SVCS|	0.00	1.00	1.00	1.00	0.00
|CLERK III|	1.00	1.00	1.00	1.00	0.00
|COMMUNICATIONS MANAGER|	1.00	1.00	1.00	1.00	0.00
|DIR OF INFO SERVICES|	1.00	1.00	1.00	1.00	0.00
|DUPL EQUIP OPR III|DUPL EQUIP OPR II|DUPL EQUIP OPR I|	1.00	1.00	1.00	1.00	0.00
|GIS ANALYST II|	1.00	0.00	0.00	0.00	0.00
|GIS ANALYST III|	1.00	1.00	1.00	1.00	0.00
|GIS MANAGER|	1.00	1.00	1.00	1.00	0.00
|IT APP DEV/SUP ANL II|IT APP DEV/SUP ANL I|	3.00	3.00	3.00	2.00	(1.00)
|IT APP DEV/SUP ANL III|	6.00	6.00	6.00	6.00	0.00
|IT APP DEV/SUP ANL IV|IT APP DEV/SUP ANL III|	1.00	1.00	1.00	1.00	0.00
|IT APP DEV/SUP SUPV|	1.00	1.00	1.00	1.00	0.00
|IT BUS SYS ANALYST|	5.00	5.00	5.00	6.00	1.00
|IT MANAGER II|	1.00	1.00	1.00	1.00	0.00
|IT MANAGER III|	1.00	1.00	1.00	1.00	0.00
|IT MANAGER III|IT MANAGER II|	1.00	1.00	1.00	1.00	0.00
|IT NET/COMM ANLST II|IT NET/COMM ANLST I|	3.00	3.00	3.00	3.00	0.00
|IT NET/COMM ANLST III|	2.00	2.00	2.00	2.00	0.00
|IT NET/COMM SUPV|	1.00	1.00	1.00	1.00	0.00
|IT SUPP SVCS ANLST II|IT SUPP SVCS ANLST I|	6.00	5.00	5.00	5.00	0.00
|IT SUPP SVCS ANLST III|	4.00	4.00	4.00	4.00	0.00
|IT SUPP SVCS SUPV|	1.00	1.00	1.00	1.00	0.00
|IT SYS ADMIN ANLST II|IT SYS ADMIN ANLST I|	4.00	4.00	4.00	4.00	0.00
|IT SYS ADMIN ANLST III|	4.00	4.00	4.00	4.00	0.00
|IT SYS ADMIN ANLST IV|	2.00	2.00	2.00	2.00	0.00
|IT SYS ADMIN SUPV|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|	1.00	1.00	1.00	1.00	0.00
|PERSONNEL PAYROLL CLK|	1.00	1.00	1.00	1.00	0.00
|SR ACCOUNTING TECH|	1.00	1.00	1.00	1.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|SR COMM TECHNICIAN|COMM TECHNICIAN II|COMM TECHNICIAN I|COMM INSTALLER|	4.00	4.00	4.00	4.00	0.00
Information Services Total	**64.00**	**63.00**	**63.00**	**63.00**	**0.00**
General Government Total	**346.00**	**346.65**	**341.15**	**341.15**	**(5.50)**
Health & Human Services					
Child Support Services					
|ADMIN SERVICES MANAGER|	1.00	1.00	1.00	1.00	0.00
|CHILD SUPPORT ATTY IV|CHILD SUPP ATTY IV(B)|CHILD SUPPORT ATTY III|CHILD SUPPORT ATTY II|CHILD SUPPORT ATTY I|	2.00	2.00	2.00	2.00	0.00
|CHILD SUPPORT MANAGER|	1.00	1.00	1.00	1.00	0.00
|CHILD SUPPORT SPEC II|CHILD SUPPORT SPEC I|	11.00	11.00	11.00	11.00	0.00
|CHILD SUPPORT SPEC III|CHILD SUPPORT SPEC II|CHILD SUPPORT SPEC I|	4.00	4.00	4.00	4.00	0.00
|CLERICAL SUPVR II|CLERICAL SUPVR I|	1.00	1.00	1.00	1.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	1.00	1.00	1.00	1.00	0.00
|DIR OF CHILD SUP SVCS|	1.00	1.00	1.00	1.00	0.00
|LEGAL PROCESS CLERK II|CLERK II|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	1.00	1.00	1.00	1.00	0.00
|SR ACCOUNTING TECH|	2.00	2.00	2.00	2.00	0.00
|SUPVG CHILD SUPPT SPEC|	2.00	2.00	2.00	2.00	0.00
Child Support Services Total	**28.00**	**28.00**	**28.00**	**28.00**	**0.00**
Health Services Agency					
|ACCOUNTANT II|ACCOUNTANT I|	3.00	3.00	3.00	3.00	0.00
|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	7.00	7.00	7.00	7.00	0.00
|ACCOUNTING TECHNICIAN|	4.00	4.00	4.00	4.00	0.00
|ACCOUNTING TECHNICIAN|SR ACCOUNT CLERK|	2.00	2.00	2.00	2.00	0.00
|ACCOUNTING TECHNICIAN|SR ACCOUNT CLERK|ACCOUNT CLERK|	1.00	1.00	1.00	1.00	0.00
|ACUPUNCTURIST MANAGER|	1.00	1.00	1.00	1.00	0.00
|ADMIN AIDE|	20.00	20.00	17.00	17.00	(3.00)
|ADMIN AIDE|OFFICE ASSISTANT III|OFFICE ASSISTANT II|	1.00	1.00	1.00	1.00	0.00
|ADMIN SERVICES MANAGER|	7.00	7.00	7.00	7.00	0.00
|ADMIN SVCS OFF II|	1.00	1.00	1.00	1.00	0.00
|ADMIN SVCS OFF II|ADMIN SVCS OFF I|	2.00	2.00	2.00	2.00	0.00
|ASST CHF FISCL SVC|	1.00	1.00	1.00	1.00	0.00
|ASST DIR - HSA or HSD|	1.00	1.00	1.00	1.00	0.00
|BEHAV HLTH PROGRAM MGR|	10.00	10.00	9.00	9.00	(1.00)

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|CAL CHILD SVCS SPEC II|CAL CHILD SVCS SPEC I|	1.00	1.00	1.00	1.00	0.00
|CCS - PHYSICAL THERAPI|	2.75	2.75	2.75	2.75	0.00
|CCS - SUPVG THERAPIST|	1.00	1.00	1.00	1.00	0.00
|CCS- OCCUPATIONAL THER|	2.75	2.75	2.75	2.75	0.00
|CHF OF CLINIC SVCS|	1.00	1.00	1.00	1.00	0.00
|CHF OF FISCAL SERVICES|	1.00	1.00	1.00	1.00	0.00
|CHF OF PUBLIC HEALTH|	1.00	1.00	1.00	1.00	0.00
|CHF RAD TECHNOLOGIST|	1.00	1.00	1.00	1.00	0.00
|CLERICAL SUPVR I|	1.00	1.00	1.00	1.00	0.00
|CLERICAL SUPVR II|CLERICAL SUPVR I|	7.00	7.00	6.00	6.00	(1.00)
|CLERK II|CLERK I|	1.00	1.00	1.00	1.00	0.00
|CLERK III|	2.00	0.00	0.00	0.00	0.00
|CLERK III|CLERK II|CLERK I|	2.00	0.00	0.00	0.00	0.00
|CLINIC NURSE I|	1.00	1.00	1.00	1.00	0.00
|CLINIC NURSE II|CLINIC NURSE I|	7.75	7.75	7.75	7.75	0.00
|CLINIC NURSE II|CLINIC NURSE I|LVN|	2.00	2.00	2.00	2.00	0.00
|CLINIC NURSE III|	4.00	4.00	4.00	4.00	0.00
|CLINIC PHYSICIAN-HSA|	9.30	9.85	9.85	9.85	0.00
|CLINIC PHYSICIAN-HSA|NURSE-MIDWIFE|PHYS ASST/NURSE PRACT|	1.80	1.60	1.60	1.60	0.00
|CLINICAL PSYCHOLOGIST|SR MH CLIENT SPEC I|	12.00	12.00	10.00	10.00	(2.00)
|CLINICAL PSYCHOLOGIST|SR MH CLIENT SPEC I|MH CLIENT SPEC I|	1.00	1.00	1.00	1.00	0.00
|COMM MENTAL HLTH AIDE|	7.00	7.00	5.00	5.00	(2.00)
|COMMUNITY HLTH WKR II|	1.00	1.00	1.00	1.00	0.00
|COMMUNITY HLTH WKR II|COMMUNITY HLTH WKR I|	4.00	4.00	4.00	4.00	0.00
|DEP DIR MH SUB ABUSE|	1.00	1.00	1.00	1.00	0.00
|DEP DIR OF ENVR. HLTH|	1.00	1.00	1.00	1.00	0.00
|DEP PUB HEALTH OFFICER|	1.00	1.00	1.00	1.00	0.00
|DEPTL ADMIN ANALYST|	2.00	2.00	2.00	2.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	7.00	7.00	5.00	5.00	(2.00)
|DEPTL COMM OFFICER|	1.00	1.00	1.00	1.00	0.00
|DETENTION NURSE SPECII|DETENTION NURSE SPEC I|DETENTION LVN|	2.80	2.80	2.70	2.70	(0.10)
|DIR MENTAL HLTH SVCS|	1.00	1.00	1.00	1.00	0.00
|DIR OF ADMIN SERVICES|	1.00	1.00	1.00	1.00	0.00
|DIR OF ENVIRON HEALTH|	1.00	1.00	1.00	1.00	0.00
|DIRECTOR OF NURSING|	2.00	2.00	2.00	2.00	0.00
|ENV. HLTH-PROG MGR II|ENV. HLTH-PROG MGR I|	2.00	2.00	2.00	2.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|ENVIRON HLTH SPECIII|ENVIRON HLTH SPEC II|ENVIRON HLTH SPEC I|ENVIRON HLTH SPEC TRNE|	20.00	20.00	20.00	20.00	0.00
|EPIDEMIOLOGIST I|	1.00	1.00	1.00	1.00	0.00
|EPIDEMIOLOGIST II|	2.00	2.00	2.00	2.00	0.00
|EXECUTIVE SECRETARY|	1.00	1.00	1.00	1.00	0.00
|HAZ MAT PROG MANAGER|	1.00	1.00	1.00	1.00	0.00
|HEALTH CENTER MGR|	4.00	4.00	4.00	4.00	0.00
|HEALTH PROGRAM SPEC|	8.00	8.00	6.00	6.00	(2.00)
|HEALTH SERVICES MGR|	14.00	14.00	13.00	13.00	(1.00)
|HEALTH SVCS AGENCY DIR|	1.00	1.00	1.00	1.00	0.00
|HLTH CLIENT BENEFT REP|	5.00	5.00	5.00	5.00	0.00
|IT APP DEV/SUP ANL II|IT APP DEV/SUP ANL I|	3.00	3.00	3.00	3.00	0.00
|IT APP DEV/SUP ANL III|	3.00	3.00	3.00	3.00	0.00
|IT APP DEV/SUP SUPV|	1.00	1.00	1.00	1.00	0.00
|IT BUS SYS ANALYST|	4.00	4.00	4.00	4.00	0.00
|IT MANAGER III|	1.00	1.00	1.00	1.00	0.00
|IT SUPP SVCS ANLST II|	1.00	1.00	1.00	1.00	0.00
|IT SUPP SVCS ANLST II|IT SUPP SVCS ANLST I|	1.00	1.00	1.00	1.00	0.00
|IT SUPP SVCS ANLST III|	2.00	2.00	2.00	2.00	0.00
|LAB ASST|PHLEBOTOMIST|	3.60	0.00	0.00	0.00	0.00
|LEAD MEDICAL ASSISTANT|	2.00	2.00	2.00	2.00	0.00
|MED CARE PROG ELIG SUP|	1.00	1.00	1.00	1.00	0.00
|MED CARE SERVICE WKR|	8.00	8.00	8.00	8.00	0.00
|MED DIR - HS CLINICS|	2.00	2.00	2.00	2.00	0.00
|MEDICAL ASSISTANT|	51.00	51.00	51.00	51.00	0.00
|MEDICAL ASSISTANT|COMMUNITY HLTH WKR II|	6.00	6.00	6.00	6.00	0.00
|MEDICAL ASSISTANT|COMMUNITY HLTH WKR II|COMMUNITY HLTH WKR I|	5.00	5.00	5.00	5.00	0.00
|MEDICAL BILLING TECH|	3.00	3.00	3.00	3.00	0.00
|MEDICAL BILLING TECH|SR ACCOUNT CLERK|	12.00	12.00	12.00	12.00	0.00
|MEDICAL BILLING TECH|SR ACCOUNT CLERK|ACCOUNT CLERK|	1.00	1.00	1.00	1.00	0.00
|MH CLIENT SPEC I|	12.00	12.00	12.00	12.00	0.00
|MH FEE CLERK|	5.00	5.00	5.00	5.00	0.00
|MH SUPVG CLIENT SPEC|	22.00	22.00	19.00	19.00	(3.00)
|MH UTILIZ REVIEW SPEC|	7.00	7.00	6.00	6.00	(1.00)
|MH UTILIZ REVIEW SPEC|MH CLIENT SPEC I|	1.00	1.00	1.00	1.00	0.00
|OCC. THERA - MEN HLTH|	2.00	2.00	2.00	2.00	0.00
|OFFICE ASSISTANT III|	11.50	15.50	15.50	15.50	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	15.00	15.00	15.00	15.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|PHYS ASST/NURSE PRACT|	13.40	13.00	13.00	13.00	0.00
|PROGRAM COORDINATOR|	13.00	13.00	13.00	13.00	0.00
|PSYCH MH NURSE PRACT|	4.00	4.00	4.00	4.00	0.00
|PSYCH MH NURSE PRACT|PHYS ASST/NURSE PRACT|	7.00	7.00	7.00	7.00	0.00
|PSYCHIATRIC MED DIR|	3.00	3.00	3.00	3.00	0.00
|PSYCHIATRIST|	6.00	6.00	6.00	6.00	0.00
|PUB HLTH NURSE II|PUB HLTH NURSE I|	3.00	3.00	3.00	3.00	0.00
|PUB HLTH NURSE II|PUB HLTH NURSE I|CLINIC NURSE II|CLINIC NURSE I|	1.00	1.00	1.00	1.00	0.00
|PUB HLTH NURSE II|PUB HLTH NURSE I|CLINIC NURSE III|CLINIC NURSE II|	20.00	20.05	21.05	21.05	1.00
|PUB HLTH NURSE III|	6.00	6.00	6.00	6.00	0.00
|PUB HLTH NURSE III|EPIDEMIOLOGIST II|	3.00	3.00	2.00	2.00	(1.00)
|PUBLIC HEALTH MANAGER|	1.00	1.00	1.00	1.00	0.00
|PUBLIC HEALTH OFFICER|	1.00	1.00	1.00	1.00	0.00
|RAD TECHNOLOGIST|	1.00	1.00	1.00	1.00	0.00
|REGISTERED GEOLOGIST|	1.00	1.00	1.00	1.00	0.00
|RESOURCE PLANNER IV|RESOURCE PLANNER III|RESOURCE PLANNER II|RESOURCE PLANNER I|	2.00	2.00	2.00	2.00	0.00
|SR ACCOUNTING TECH|	4.00	4.00	4.00	4.00	0.00
|SR BEHAVIORAL HLTH MGR|	2.00	2.00	2.00	2.00	0.00
|SR BEHAVIORAL HLTH MGR|BEHAV HLTH PROGRAM MGR|	4.00	4.00	3.00	3.00	(1.00)
|SR CASE DATA CLERK|	2.00	2.00	2.00	2.00	0.00
|SR DEPTL ADMIN ANALYST|	2.00	2.00	2.00	2.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|	4.00	4.00	4.00	4.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	14.00	14.00	14.00	14.00	0.00
|SR HEALTH EDUCATOR|HEALTH EDUCATOR|	12.00	12.00	11.00	11.00	(1.00)
|SR HEALTH SVCS MGR|	9.00	9.00	9.00	9.00	0.00
|SR LAB ASST/PHLEB|	1.00	0.00	0.00	0.00	0.00
|SR MED BILLING TECH|	3.00	3.00	3.00	3.00	0.00
|SR MH CLIENT SPEC I|MH CLIENT SPEC I|	86.80	86.80	83.80	83.80	(3.00)
|SR MH CLIENT SPEC II|SR MH CLIENT SPEC I|MH CLIENT SPEC II|MH CLIENT SPEC I|	24.00	24.00	24.00	24.00	0.00
|SR PUB HLTH INVESTIGAT|PUB HLTH INVESTIGATOR|	3.00	3.00	3.00	3.00	0.00
|SR PUB HLTH MICROBIOLG|PUB HLTH MICROBIOLOGIS|CLINICAL LAB SCIENTIST|MEDICAL LAB TECHNICIAN|	1.00	0.00	0.00	0.00	0.00
|SR SOCIAL WORKER|	1.00	1.00	1.00	1.00	0.00
|SR STF DEVEL TRAINER|	1.00	1.00	1.00	1.00	0.00
|SUPVG WATER QLTY SPEC|	1.00	1.00	1.00	1.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|WATER QUALITY SPEC III|WATER QUALITY SPEC II|WATER QUALITY SPEC I|ENVIRON HEALTH AIDE|	3.00	3.00	3.00	3.00	0.00
|WATER RESRCE PROG MGR|	1.00	1.00	1.00	1.00	0.00
Health Services Agency Total	**667.45**	**661.85**	**638.75**	**638.75**	**(23.10)**
Human Services Department					
|ACCOUNT CLERK|ACCOUNT CLERK TRAINEE|	2.00	2.00	2.00	2.00	0.00
|ACCOUNTANT II|ACCOUNTANT I|	2.00	2.00	2.00	2.00	0.00
|ACCOUNTANT III|	1.00	1.00	1.00	1.00	0.00
|ACCOUNTANT III|ACCOUNTANT II|	2.00	2.00	2.00	2.00	0.00
|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	2.00	2.00	2.00	2.00	0.00
|ACCOUNTING TECHNICIAN|	4.00	4.00	4.00	4.00	0.00
|ACCTG CLERICAL SUPV II|	2.00	2.00	2.00	2.00	0.00
|ACCTG CLERICAL SUPV II|ACCTG CLERICAL SUPV I|	1.00	1.00	1.00	1.00	0.00
|ADMIN AIDE|	9.00	9.00	8.00	8.00	(1.00)
|ADMIN SERVICES MANAGER|	3.00	3.00	3.00	3.00	0.00
|ASSOC HUM SVCS ANALYST|	4.00	4.00	4.00	4.00	0.00
|ASSOC HUM SVCS ANALYST|ASST HUMAN SVC ANALYST|	2.00	2.00	2.00	2.00	0.00
|ASST CHF FISCL SVC|	1.00	1.00	1.00	1.00	0.00
|ASST DIR - HSA or HSD|	1.00	1.00	1.00	1.00	0.00
|ASST DIV DIR - HSD|ASST DIV DIR - HSD (B)|	2.00	2.00	2.00	2.00	0.00
|ASST FAIR HEARING OFFR|	1.00	1.00	1.00	1.00	0.00
|BENEFITS REP SUPV|	24.00	24.00	24.00	24.00	0.00
|BENEFITS REP|BENEFITS REP TRAINEE|	158.00	158.00	160.00	160.00	2.00
|BLDG CON/MAINT WKR III|BLDG CON/MAINT WKR II|	1.00	1.00	1.00	1.00	0.00
|BUS ANALYTICS MGR-HSD|	1.00	1.00	1.00	1.00	0.00
|CHF OF FISCAL SERVICES|	1.00	1.00	1.00	1.00	0.00
|CHF WELFARE FRAUD INV|	1.00	1.00	1.00	1.00	0.00
|CLERICAL SUPVR II|	1.00	1.00	1.00	1.00	0.00
|CLERICAL SUPVR II|CLERICAL SUPVR I|	4.00	4.00	4.00	4.00	0.00
|CLERK III SUPERVISORY|	1.00	1.00	1.00	1.00	0.00
|CLERK III|	2.00	2.00	2.00	2.00	0.00
|DEPTL ADMIN ANALYST|	5.00	5.00	5.00	5.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	1.00	1.00	0.00	1.00	0.00
|DEPTL COMM OFFICER|	1.00	1.00	1.00	1.00	0.00
|DEPUTY PUBLIC GUARDIAN|	5.00	5.00	5.00	5.00	0.00
|DIR OF ADMIN SERVICES|	1.00	1.00	1.00	1.00	0.00
|DIR OF HOUSING HEALTH|	1.00	1.00	1.00	1.00	0.00
|DIV DIR - HSD|	1.00	1.00	1.00	1.00	0.00
|DIV DIR - SOCIAL SVCS|	2.00	2.00	2.00	2.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|DIV DIR CHLD WELF SVCS|	1.00	1.00	1.00	1.00	0.00
|DIVISION SECRETARY|	3.00	3.00	3.00	3.00	0.00
|ECONOMIC DEV COORD|	1.00	1.00	1.00	1.00	0.00
|EMPLOY TRAIN SPEC II|EMPLOY TRAIN SPEC I|	20.00	20.00	19.00	19.00	(1.00)
|EXECUTIVE SECRETARY|	1.00	1.00	1.00	1.00	0.00
|FACILITIES MANAGER|	1.00	1.00	1.00	1.00	0.00
|FAIR HEARING OFFICER|	1.00	1.00	1.00	1.00	0.00
|HOUSING FOR HEALTH MGR|	3.00	3.00	2.00	2.00	(1.00)
|HUM SVCS DATA APP SPEC|	9.00	9.00	9.00	9.00	0.00
|HUM SVCS DATA APP SUPV|	1.00	1.00	1.00	1.00	0.00
|HUMAN SVC DATA APP MGR|	1.00	1.00	1.00	1.00	0.00
|HUMAN SVCS DEPT DIR|	1.00	1.00	1.00	1.00	0.00
|IHSS QUAL. ASSUR. SPEC|	1.00	1.00	1.00	1.00	0.00
|IMAGING TECHNICIAN|	3.00	3.00	3.00	3.00	0.00
|IT APP DEV/SUP ANL II|IT APP DEV/SUP ANL I|	2.00	2.00	2.00	2.00	0.00
|IT APP DEV/SUP ANL III|	4.00	4.00	4.00	4.00	0.00
|IT APP DEV/SUP SUPV|	1.00	1.00	1.00	1.00	0.00
|IT BUS SYS ANALYST|	2.00	2.00	2.00	2.00	0.00
|IT MANAGER II|	1.00	1.00	1.00	1.00	0.00
|IT MANAGER III|	1.00	1.00	1.00	1.00	0.00
|IT SUPP SVCS ANLST II|IT SUPP SVCS ANLST I|	3.00	3.00	3.00	3.00	0.00
|IT SUPP SVCS ANLST III|	1.00	1.00	1.00	1.00	0.00
|IT SYS ADMIN ANLST III|	4.00	4.00	4.00	4.00	0.00
|IT SYS ADMIN SUPV|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	3.00	3.00	3.00	3.00	0.00
|OFFICE ASSISTANT III|	35.00	35.00	28.00	28.00	(7.00)
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|	1.00	1.00	0.00	0.00	(1.00)
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	5.00	5.00	5.00	5.00	0.00
|ORG DEV ANALYST - HSD|	1.00	1.00	1.00	1.00	0.00
|PRO SVCS QUAL ASR SPEC|	2.00	2.00	2.00	2.00	0.00
|PROG MGR - HSD|PROG MGR - HSD (B)|	12.00	12.00	12.00	12.00	0.00
|PROGRAM COORDINATOR|	7.00	7.00	7.00	7.00	0.00
|PUB HLTH NURSE II|	1.00	1.00	1.00	1.00	0.00
|PUB HLTH NURSE II|PUB HLTH NURSE I|	3.00	3.00	3.00	3.00	0.00
|PUB HLTH NURSE III|	1.00	1.00	1.00	1.00	0.00
|QUAL IMPROV PROG MGR|	1.00	1.00	0.00	0.00	(1.00)
|SOC WK SPVR II FCS/APS|	15.00	15.00	14.00	14.00	(1.00)
|SOCIAL WORK SUPVR I|	2.00	2.00	2.00	2.00	0.00
|SOCIAL WORK SUPVR II|	1.00	1.00	1.00	1.00	0.00
|SOCIAL WORK SUPVR II|SOCIAL WORK SUPVR I|	3.00	3.00	3.00	3.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|SOCIAL WORKER I|	4.00	4.00	4.00	4.00	0.00
|SOCIAL WORKER II|SOCIAL WORKER I|	38.00	38.00	36.00	36.00	(2.00)
|SR ACCOUNT CLERK|	5.00	5.00	5.00	5.00	0.00
|SR ACCOUNT CLERK|ACCOUNT CLERK|	2.00	2.00	2.00	2.00	0.00
|SR ACCOUNTING TECH|	3.00	3.00	2.00	2.00	(1.00)
|SR CASE DATA CLERK|OFFICE ASSISTANT II|	1.00	1.00	0.00	0.00	(1.00)
|SR DEP PUBLIC GUARDIAN|	1.00	1.00	1.00	1.00	0.00
|SR DEPTL ADMIN ANALYST|	3.00	3.00	3.00	3.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|	2.00	2.00	2.00	2.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	4.00	4.00	4.00	4.00	0.00
|SR DEPTL ADMIN ANLST-Y|	1.00	1.00	0.00	0.00	(1.00)
|SR EMPLOY & TRAIN SPEC|	4.00	4.00	4.00	4.00	0.00
|SR HUM SVCS ANALYST|	13.00	13.00	13.00	13.00	0.00
|SR HUM SVCS ANALYST|ASSOC HUM SVCS ANALYST|ASST HUMAN SVC ANALYST|	5.00	5.00	3.00	3.00	(2.00)
|SR RECEPTIONIST|	1.00	1.00	1.00	1.00	0.00
|SR SOCIAL WKR FCS/APS|	20.00	20.00	20.00	20.00	0.00
|SR SOCIAL WKR FCS/APS|SOCIAL WORKER II|	43.00	43.00	40.50	40.50	(2.50)
|SR SOCIAL WORKER|	3.00	3.00	2.00	2.00	(1.00)
|SR SOCIAL WORKER|SOCIAL WORKER II|	2.00	2.00	1.00	1.00	(1.00)
|SR STF DEVEL TRAINER|STAFF DEVELOP TRAINER|	2.00	2.00	2.00	2.00	0.00
|SR WELF FRAUD INVEST|	1.00	1.00	1.00	1.00	0.00
|SR WELF FRAUD INVEST|WELFARE FRAUD INV II|	0.00	0.00	0.00	0.00	0.00
|STAFF DEVEL PROG MGR|	1.00	1.00	1.00	1.00	0.00
|STAFF DEVELOP TRAINER|	4.00	4.00	2.00	2.00	(2.00)
|VETERAN SVCS OFFICER|	1.00	1.00	1.00	1.00	0.00
|VETERANS SVC REP|	3.00	3.00	3.00	3.00	0.00
|WDB DIRECTOR|	1.00	1.00	1.00	1.00	0.00
|WELFARE FRAUD INV II|WELFARE FRAUD INV I|	2.00	2.00	2.00	2.00	0.00
Human Services Department Total	**580.00**	**580.00**	**554.50**	**555.50**	**(24.50)**
Health & Human Services Total	**1275.45**	**1269.85**	**1221.25**	**1222.25**	**(47.60)**
Land Use & Community Services					
Agricultural Commissioner					
|AG BIOLOGIST AIDE|	4.81	4.81	4.55	4.55	(0.26)
|AG COMM/DIR WGTS & MEA|	1.00	1.00	1.00	1.00	0.00
|AG/WGTS & MEAS INS III|AG/WGTS & MEAS INS II|AG/WGTS & MEAS INS I|	9.00	9.00	9.00	9.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|ASST VECTOR CONTR MGR|	1.00	1.00	1.00	1.00	0.00
|DEP AG COMM/SEALER|	3.00	3.00	3.00	3.00	0.00
|RECEPTIONIST|	1.00	1.00	1.00	1.00	0.00
|SR ACCOUNTING TECH|	1.00	1.00	1.00	1.00	0.00
|VECTOR CONTROL SPEC|	5.00	5.00	5.00	5.00	0.00
|VECTOR ECOLOGIST|	1.00	1.00	1.00	1.00	0.00
Agricultural Commissioner Total	**26.81**	**26.81**	**26.55**	**26.55**	**(0.26)**
Agricultural Extension					
|SECRETARY|	1.00	1.00	1.00	1.00	0.00
Agricultural Extension Total	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
Cannabis Licensing					
|ADMIN AIDE|	0.00	0.00	0.50	0.50	0.50
|CANNABIS LICENSING MGR|	1.00	0.00	0.00	0.00	0.00
|CODE COMPL INVEST IV|CODE COMPL INVEST III|CODE COMPL INVEST II|CODE COMPL INVEST I|	1.00	1.00	1.00	1.00	0.00
|PRINCIPAL ADMIN ANLYST|SR ADMIN ANALYST|ASSOC ADMIN ANALYST|ASST ADMIN ANALYST(MT)|	0.00	0.35	0.35	0.35	0.00
Cannabis Licensing Total	**2.00**	**1.35**	**1.85**	**1.85**	**0.50**
Community Development and Infrastructure					
|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	5.00	5.00	5.00	5.00	0.00
|ACCOUNTING TECHNICIAN|	9.00	9.00	9.00	9.00	0.00
|ACCTG CLERICAL SUPV I|	1.00	1.00	1.00	1.00	0.00
|ADMIN AIDE|	1.00	1.00	1.00	1.00	0.00
|ADMIN SERVICES MANAGER|	2.00	2.00	2.00	2.00	0.00
|ASST DEPTL ADMIN ANLST|	1.00	1.00	1.00	1.00	0.00
|ASST DIR OF PUBLIC WKS|	2.00	2.00	2.00	2.00	0.00
|ASST PLANNING DIRECTOR|	2.00	2.00	2.00	2.00	0.00
|ASST PUB WKS SUPT|	5.00	5.00	5.00	5.00	0.00
|BLDG COUNTER SUPVR|	1.00	1.00	1.00	1.00	0.00
|BLDG INSPECTOR II|BLDG INSPECTOR I|	6.00	6.00	6.00	6.00	0.00
|BLDG PLANS CHECKER|	5.00	5.00	5.00	5.00	0.00
|CASHIER-DISPOSAL SITE|	8.00	8.00	8.00	8.00	0.00
|CHF BUILDING INSPECTOR|	1.00	1.00	1.00	1.00	0.00
|CHF OF FISCAL SERVICES|	1.00	1.00	1.00	1.00	0.00
|CIVIL ENGINEER|ASSOC CIVIL ENGINEER|ASST IN CIVIL ENGRG|	1.00	1.00	1.00	0.00	(1.00)
|CIVIL ENGINEER|ASSOC CIVIL ENGINEER|ASST IN CIVIL ENGRG|JR IN CIVIL ENGRG|	16.50	16.50	16.50	16.50	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|CODE COMPL INVEST III|CODE COMPL INVEST II|CODE COMPL INVEST I|	5.00	5.00	5.00	5.00	0.00
|CODE COMPL INVEST IV|	1.00	1.00	1.00	1.00	0.00
|CODE COMPLIANCE MGR|	1.00	1.00	1.00	1.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	7.00	7.00	7.00	7.00	0.00
|DEPTL COMM OFFICER|	1.00	1.00	1.00	1.00	0.00
|DIR OF ADMIN SERVICES|ASST DIR OF PUBLIC WKS|	1.00	1.00	1.00	1.00	0.00
|DIR OF PUBLIC WORKS|DEPUTY CEO|	1.00	1.00	1.00	1.00	0.00
|DISPOSAL SITE MAIN WKR|	11.00	11.00	11.00	11.00	0.00
|ELECTR INSTR SUPVR|	1.00	1.00	1.00	1.00	0.00
|ELECTR INSTR TECH II|ELECTR INSTR TECH I|	5.00	5.00	5.00	5.00	0.00
|ENGINEERING ASSOCIATE|	1.00	1.00	1.00	1.00	0.00
|ENGINEERING TECH III|ENGINEERING TECH II|ENGINEERING TECH I|	3.00	3.00	3.00	3.00	0.00
|ENGRG AIDE II|ENGRG AIDE I|	2.00	2.00	2.00	2.00	0.00
|ENVIRON PROG COORD|	2.00	2.00	2.00	2.00	0.00
|EXECUTIVE SECRETARY|	1.00	1.00	1.00	1.00	0.00
|GIS ANALYST II|	1.00	1.00	1.00	1.00	0.00
|HOUSING SPECIALIST III|HOUSING SPECIALIST II|HOUSING SPECIALIST I|	1.00	1.00	1.00	1.00	0.00
|HR TECHNICIAN|	1.00	1.00	1.00	1.00	0.00
|HR TECHNICIAN|HR CLERK|	1.00	1.00	1.00	1.00	0.00
|HVY EQUIP MECHANIC II|HVY EQUIP MECHANIC I|	12.00	12.00	12.00	12.00	0.00
|HVY EQUIP OPR-DISPOSAL|	5.00	5.00	5.00	5.00	0.00
|HVY EQUIP SVC WORKER|	1.00	1.00	1.00	1.00	0.00
|IMAGING TECHNICIAN|	3.00	3.00	3.00	3.00	0.00
|IT BUS SYS ANALYST|	1.00	1.00	1.00	1.00	0.00
|LEAD HEAVY EQUIP OPR|	2.00	2.00	2.00	2.00	0.00
|OFFICE ASSISTANT III|	2.50	2.50	2.50	2.50	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	1.00	1.00	1.00	1.00	0.00
|PARTS TECHNICIAN|	1.00	1.00	1.00	1.00	0.00
|PERSONNEL PAYROLL CLK|	2.00	2.00	2.00	2.00	0.00
|PLANNER IV|PLANNER IV(B)|	1.50	1.50	1.50	1.50	0.00
|PLANNER IV|PLANNER IV(B)|PLANNER III|PLANNER II|PLANNER I|	15.00	15.00	15.00	15.00	0.00
|PLANNING TECHNICIAN|	5.00	5.00	5.00	5.00	0.00
|PRE-TREATMNT PROG SPEC|	2.00	2.00	2.00	2.00	0.00
|PRINCIPAL PLANNER|	5.00	5.00	5.00	5.00	0.00
|PROGRAM COORDINATOR|	3.00	3.00	3.00	4.00	1.00
|PROJECT MANAGER|	2.00	2.00	2.00	2.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|PUB WKS DISPATCHER|	1.00	1.00	1.00	1.00	0.00
|PUB WKS EQUIP TRNR|	1.00	1.00	1.00	1.00	0.00
|PUB WKS MAINT WKR II|PUB WKS MAINT WKR I|	26.00	26.00	26.00	26.00	0.00
|PUB WKS MAINT WKR III|	21.00	21.00	21.00	21.00	0.00
|PUB WKS MAINT WKR IV|	5.00	5.00	5.00	5.00	0.00
|PUB WKS MGR I|	1.00	1.00	1.00	1.00	0.00
|PUB WKS MGR-DISP SITES|	1.00	1.00	1.00	1.00	0.00
|PUB WKS SUPERVISOR|	12.00	12.00	12.00	12.00	0.00
|PUMP MAINT MECHANIC|	2.00	2.00	2.00	2.00	0.00
|RECORDS CLERK|	1.00	1.00	1.00	1.00	0.00
|RECYL CTR SPEC-DSP STE|	6.00	6.00	6.00	6.00	0.00
|REGISTERED GEOLOGIST|	1.00	1.00	1.00	1.00	0.00
|RESOURCE PLANNER IV|RESOURCE PLANNER III|RESOURCE PLANNER II|RESOURCE PLANNER I|	10.00	10.00	9.00	9.00	(1.00)
|ROAD SUPERINTENDENT|	1.00	1.00	1.00	1.00	0.00
|SANITAT MAINT WKR II|SANITAT MAINT WKR I|	17.00	17.00	17.00	17.00	0.00
|SANITAT MAINT WKR III|	9.00	9.00	9.00	9.00	0.00
|SECRETARY|	1.00	1.00	1.00	1.00	0.00
|SOLID WASTE INSP II|SOLID WASTE INSP I|	4.00	4.00	4.00	4.00	0.00
|SR ACCOUNTING TECH|	5.00	5.00	5.00	5.00	0.00
|SR BLDG INSPECTOR|	1.00	1.00	1.00	1.00	0.00
|SR BLDG PERMIT TECH|BLDG PERMIT TECH II|BLDG PERMIT TECH I|	6.00	6.00	4.00	4.00	(2.00)
|SR BLDG PLANS CHECKER|	1.00	1.00	1.00	1.00	0.00
|SR BOARD CLERK|	1.00	1.00	1.00	1.00	0.00
|SR BOARD CLERK|BOARD CLERK|	1.00	1.00	1.00	1.00	0.00
|SR CIVIL ENGINEER|	11.00	11.00	10.00	11.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	3.00	3.00	2.00	2.00	(1.00)
|SR ENGRG ASSOCIATE|	4.00	0.00	0.00	0.00	0.00
|SR ENGRG ASSOCIATE|ENGINEERING ASSOCIATE|	14.00	18.00	18.00	18.00	0.00
|SR TREATMENT PLANT OPR|TREATMENT PLANT OPR|TREATMT PLANT OPR I TR|	6.00	6.00	6.00	6.00	0.00
|SUPVG BLDG INSPECTOR|	1.00	1.00	1.00	1.00	0.00
|SUPVG HVY EQUIP MECH|	2.00	2.00	2.00	2.00	0.00
|TRANSFER TRUCK DRIVER|	5.00	5.00	5.00	5.00	0.00
|TREATMT PLT OPRS SUPVR|	1.00	1.00	1.00	1.00	0.00
|UNIFIED PERM CTR MGR|	1.00	1.00	1.00	1.00	0.00
Community Development and Infrastructure Total	**363.50**	**363.50**	**358.50**	**359.50**	**(4.00)**

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
Parks, Open Space, and Cultural Services					
|ACCOUNTING TECHNICIAN|	1.00	1.00	1.00	1.00	0.00
|ADMIN AIDE|	2.00	2.00	2.00	2.00	0.00
|ADMIN SERVICES MANAGER|	1.00	1.00	1.00	1.00	0.00
|AQUATICS COORDINATOR|	1.00	1.00	1.00	1.00	0.00
|AQUATICS PROG SPEC|	1.00	1.00	1.00	1.00	0.00
|AQUATICS SUPERVISOR|	1.00	1.00	1.00	1.00	0.00
|ASST DEPTL ADMIN ANLST|	1.00	0.00	0.00	0.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	1.00	2.00	2.00	2.00	0.00
|DEPTL FISCAL OFFICER|	1.00	1.00	1.00	1.00	0.00
|DEPTY DIR-POSCS|	1.00	1.00	1.00	1.00	0.00
|DIR OF POSCS|	1.00	1.00	1.00	1.00	0.00
|PARK MAINT WORKER I|	2.00	2.00	2.00	2.00	0.00
|PARK MAINT WORKER II|PARK MAINT WORKER I|	18.00	19.00	19.00	19.00	0.00
|PARK MAINT WORKER III|	3.00	3.00	3.00	3.00	0.00
|PARK PLANNER II|	1.00	1.00	1.00	1.00	0.00
|PARK PLANNER III|PARK PLANNER II|	1.00	1.00	1.00	1.00	0.00
|PARK PLANNER IV|PARK PLANNER III|	1.00	1.00	1.00	1.00	0.00
|PARKS MAINT SUPERVISOR|	3.00	3.00	3.00	3.00	0.00
|PARKS SUPERINTENDENT|	2.00	2.00	2.00	2.00	0.00
|PERSONNEL PAYROLL CLK|	1.00	1.00	1.00	1.00	0.00
|PRINCIPAL PLANNER|	1.00	1.00	1.00	1.00	0.00
|PROGRAM COORDINATOR|	2.00	2.00	2.00	2.00	0.00
|REC PROGRAM SPEC|	5.00	5.00	5.00	5.00	0.00
|RECREATION COORDINATOR|	1.00	2.00	2.00	2.00	0.00
|RECREATION SUPERVISOR|	2.00	2.00	2.00	2.00	0.00
Parks, Open Space, and Cultural Services Total	**55.00**	**57.00**	**57.00**	**57.00**	**0.00**
Land Use & Community Services Total	**448.31**	**449.66**	**444.90**	**445.90**	**(3.76)**
Public Safety & Justice					
District Attorney					
|ADMIN AIDE|OFFICE ASSISTANT III|	1.00	1.00	1.00	1.00	0.00
|ADMIN SVCS OFF II|	1.00	1.00	1.00	1.00	0.00
|ATTY IV - DA|ATTY IV - DA(C)|ATTY III - DA|ATTY II - DA|ATTY I - DA|ST BAR CERT STUDENT-DA|	37.00	37.00	36.00	36.00	(1.00)
|CHF D A INSPECTOR++|	1.00	1.00	1.00	1.00	0.00
|CHF DEP DIST ATTY|	1.00	1.00	1.00	1.00	0.00
|CHF DEPTY DA-ADMIN|	1.00	1.00	1.00	1.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|CLERK II|	1.00	1.00	1.00	1.00	0.00
|CLERK II|CLERK I|	1.00	1.00	1.00	1.00	0.00
|CRIMINALIST II|CRIMINALIST I|	1.00	1.00	1.00	1.00	0.00
|DA INSPECTOR II|DA INSPECTOR I++|	13.00	13.00	13.00	13.00	0.00
|DA INSPECTOR III|DA INSPECTOR II|DA INSPECTOR I++|	2.00	2.00	2.00	2.00	0.00
|DEP PUBLIC ADMINISTR|	1.00	1.00	1.00	1.00	0.00
|DEPTL ADMIN ANALYST|	1.00	1.00	0.00	0.00	(1.00)
|DIST ATTORNEY|	1.00	1.00	1.00	1.00	0.00
|EXECUTIVE SECRETARY|	1.00	1.00	1.00	1.00	0.00
|INVESTIGATOR ASST|	4.00	4.00	4.00	4.00	0.00
|IT BUS SYS ANALYST|	1.00	1.00	1.00	1.00	0.00
|IT SUPP SVCS ANLST II|IT SUPP SVCS ANLST I|	1.00	1.00	1.00	1.00	0.00
|LEGAL SECRETARY II|LEGAL SECRETARY I|	15.00	15.00	15.00	15.00	0.00
|OFFICE ASSISTANT III|	3.00	3.00	3.00	3.00	0.00
|PARALEGAL|	4.00	4.00	4.00	4.00	0.00
|PROGRAM COORDINATOR|	3.00	3.00	3.00	3.00	0.00
|SR ACCOUNT CLERK|	1.00	1.00	1.00	1.00	0.00
|SR LEGAL SECRETARY|	3.00	3.00	3.00	3.00	0.00
|VIC/WIT ASST PROG MGR|	1.00	1.00	1.00	1.00	0.00
|VICTIM SERVICES REP|	10.00	10.00	9.00	9.00	(1.00)
District Attorney Total	**110.00**	**110.00**	**107.00**	**107.00**	**(3.00)**
Office of Response, Recovery, and Resilience					
|EMERGENCY SERVICES MGR|EMERGENCY SVCS ANALYST|	0.00	0.00	0.00	1.00	1.00
|EMERGENCY SVCS ANALYST|	2.00	2.00	2.00	1.00	(1.00)
|PRINCIPAL ADMIN ANLYST|SR ADMIN ANALYST|ASSOC ADMIN ANALYST|ASST ADMIN ANALYST(MT)|	3.00	3.00	3.00	3.00	0.00
|RESP, RECOV & RES DIR|	1.00	1.00	1.00	1.00	0.00
Office of Response, Recovery, and Resilience Total	**6.00**	**6.00**	**6.00**	**6.00**	**0.00**
Probation					
|ACCOUNTANT III|ACCOUNTANT II|ACCOUNTANT I|	1.00	1.00	1.00	1.00	0.00
|ADMIN AIDE|	2.00	2.00	2.00	2.00	0.00
|ADMIN SERVICES MANAGER|	1.00	1.00	1.00	1.00	0.00
|ASST CHF PROBATION OFF|	1.00	1.00	1.00	1.00	0.00
|ASST PROB DIV DIR|	6.00	6.00	6.00	6.00	0.00
|CHF PROBATION OFFICER|	1.00	1.00	1.00	1.00	0.00
|CLERK II|CLERK I|	1.00	1.00	1.00	1.00	0.00
|COLLECTION OFFICER|	1.00	1.00	1.00	1.00	0.00
|COOK|	1.00	1.00	1.00	1.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|COOK|COOK'S ASSISTANT|	1.00	1.00	1.00	1.00	0.00
|DEP PROBATION OFF II|DEP PROBATION OFF I|	47.00	47.00	47.00	47.00	0.00
|DEP PROBATION OFF III|	12.00	12.00	11.00	11.00	(1.00)
|DEPTL ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	1.00	1.00	0.00	0.00	(1.00)
|DEPTL FISCAL OFFICER|	1.00	1.00	1.00	1.00	0.00
|GROUP SUPERVISOR II|GROUP SUPERVISOR I|	21.00	21.00	21.00	21.00	0.00
|HEAD COOK|	1.00	1.00	1.00	1.00	0.00
|HOUSEKEEPER|	1.00	1.00	1.00	1.00	0.00
|INSTITUTIONAL SUPV|	5.00	5.00	5.00	5.00	0.00
|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	2.00	2.00	1.00	1.00	(1.00)
|OFFICE ASSISTANT III|	6.00	6.00	6.00	6.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	1.00	1.00	1.00	1.00	0.00
|PERSONNEL PAYROLL CLK|	1.00	1.00	1.00	1.00	0.00
|PROBATION AIDE|	4.00	4.00	4.00	4.00	0.00
|PROBATION DIVISION DIR|	4.00	4.00	4.00	4.00	0.00
|SR ACCOUNT CLERK|	1.00	1.00	1.00	1.00	0.00
|SR ACCOUNTING TECH|	2.00	2.00	2.00	2.00	0.00
|SR DEPTL ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|	3.00	3.00	3.00	3.00	0.00
|SR GROUP SUPERVISOR|	3.00	3.00	3.00	3.00	0.00
Probation Total	**135.00**	**135.00**	**132.00**	**132.00**	**(3.00)**
Public Defender					
|ADMIN AIDE|	2.00	2.00	1.00	1.00	(1.00)
|ADMIN SERVICES MANAGER|	1.00	1.00	1.00	1.00	0.00
|ATTY IV - PD|ATTY IV - PD(D)|ATTY III - PD|ATTY II - PD|ATTY I - PD|	30.00	30.00	34.00	30.00	0.00
|CHF DEP PUB DEFENDER|	1.00	1.00	1.00	1.00	0.00
|CHIEF PD INVESTIGATOR|	1.00	1.00	1.00	1.00	0.00
|CLERK I|	1.00	0.00	0.00	0.00	0.00
|DEPTL ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|DEPTL ADMIN ANALYST|ASST DEPTL ADMIN ANLST|	0.00	0.00	0.00	0.00	0.00
|IT APP DEV/SUP ANL III|	1.00	1.00	1.00	1.00	0.00
|LEGAL SECRETARY II|LEGAL SECRETARY I|	5.00	5.00	6.00	5.00	0.00
|MANAGING DIR HOL DEF|	1.00	1.00	1.00	1.00	0.00
|OFFICE ASSISTANT III|OFFICE ASSISTANT II|OFFICE ASSISTANT I|	0.00	1.00	1.00	1.00	0.00
|PARALEGAL|	4.00	4.00	5.00	4.00	0.00
|PD INVESTIGATOR II|PD INVESTIGATOR I|	3.00	3.00	3.00	3.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|PD INVESTIGATOR III|	4.00	4.00	4.00	4.00	0.00
|PUBLIC DEFENDER|	1.00	1.00	1.00	1.00	0.00
|RECEPTIONIST|	1.00	1.00	1.00	1.00	0.00
|SOCIAL WORK SUPVR II|SOCIAL WORK SUPVR I|	1.00	1.00	1.00	1.00	0.00
|SOCIAL WORKER II|SOCIAL WORKER I|	5.00	5.00	5.00	5.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|	1.00	1.00	1.00	1.00	0.00
|SR LEGAL SECRETARY|	1.00	1.00	1.00	1.00	0.00
Public Defender Total	**65.00**	**65.00**	**70.00**	**64.00**	**(1.00)**
Sheriff-Coroner					
|ACCOUNTING TECHNICIAN|	3.00	3.00	3.00	3.00	0.00
|ADMIN AIDE|	5.00	5.00	7.00	7.00	2.00
|CIVIL PROCESS SUPVR|	1.00	1.00	1.00	1.00	0.00
|CLERICAL SUPVR I|	2.00	2.00	2.00	2.00	0.00
|CLERICAL SUPVR II|CLERICAL SUPVR I|	1.00	1.00	1.00	1.00	0.00
|CORONER FORENSIC TECH|	1.00	1.00	1.00	1.00	0.00
|CORRECTIONS SERGEANT|	6.00	6.00	6.00	6.00	0.00
|CRIMINALIST II|CRIMINALIST I|	4.00	4.00	5.00	5.00	1.00
|CRIMINALIST III|	1.00	1.00	1.00	1.00	0.00
|CRIMINALIST III|CRIMINALIST II|CRIMINALIST I|	2.00	2.00	2.00	2.00	0.00
|DEP SHERIFF ++|DEP SHERIFF TRNEE|	116.00	116.00	116.00	116.00	0.00
|DEPTL COMM OFFICER|	1.00	1.00	1.00	1.00	0.00
|DIVISION SECRETARY|	2.00	2.00	2.00	2.00	0.00
|EXECUTIVE SECRETARY|	1.00	1.00	1.00	1.00	0.00
|FOOD SVCS MANAGER|	1.00	1.00	1.00	1.00	0.00
|FORENSIC PATHOLOGIST|	1.00	1.00	0.00	0.00	(1.00)
|FORENSIC SVCS DIRECTOR|	1.00	1.00	1.00	1.00	0.00
|FORENSIC SVCS SUPV|	2.00	2.00	2.00	2.00	0.00
|INMATE PROGRAM MANAGER|	1.00	1.00	1.00	1.00	0.00
|IT BUS SYS ANALYST|	1.00	1.00	1.00	1.00	0.00
|LEGAL PROCESS CLERK II|	2.00	2.00	2.00	2.00	0.00
|OFFICE ASSISTANT III|	3.00	3.00	3.00	3.00	0.00
|PROGRAM COORDINATOR|	11.00	11.00	11.00	11.00	0.00
|SHERIFF CORONER INV II|SHERIFF CORONER INV I|	4.00	4.00	4.00	4.00	0.00
|SHERIFF SUPV CORNR INV|	1.00	1.00	1.00	1.00	0.00
|SHERIFF-CORONER|	1.00	1.00	1.00	1.00	0.00
|SHERIFF'S ADMIN MGR|	1.00	1.00	1.00	1.00	0.00
|SHERIFFS CHF DEPUTY|	2.00	2.00	2.00	2.00	0.00
|SHERIFF'S COM SERV OFR|	1.00	1.00	1.00	1.00	0.00
|SHERIFFS CORRECTIN OFF|	98.00	98.00	98.00	98.00	0.00

Government Area	Allow 2025-26	Total 2025-26	Recommended 2026-27	Adopted 2026-27	Change 2026-27
|SHERIFFS LIEUTENANT|	10.00	10.00	10.00	10.00	0.00
|SHERIFFS PROP/EVID SUP|	1.00	1.00	1.00	1.00	0.00
|SHERIFFS PROPERTY CLK|	2.00	2.00	2.00	2.00	0.00
|SHERIFFS RECORDS CLERK|	20.00	21.00	21.00	21.00	0.00
|SHERIFFS SECURITY OFFR|	3.00	2.00	2.00	2.00	0.00
|SHERIFFS SERGEANT|	24.00	24.00	24.00	24.00	0.00
|SR ACCOUNTING TECH|	2.00	2.00	2.00	2.00	0.00
|SR DEPTL ADMIN ANALYST|	2.00	2.00	2.00	2.00	0.00
|SR DEPTL ADMIN ANALYST|DEPTL ADMIN ANALYST|	4.00	4.00	4.00	4.00	0.00
|SUPVG CORRECTIONS OFFR|	12.00	12.00	12.00	12.00	0.00
|UNDERSHERIFF|	1.00	1.00	1.00	1.00	0.00
Sheriff-Coroner Total	**358.00**	**358.00**	**360.00**	**360.00**	**2.00**
Public Safety & Justice Total	**674.00**	**674.00**	**675.00**	**669.00**	**(5.00)**
Grand Total	**2743.76**	**2740.16**	**2682.30**	**2678.30**	**(61.86)**

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Account Clerk	CH3	41	BB	27.23	28.10	29.01	30.14	31.26	32.71	34.02		4,720	5,897
Account Clerk Trainee	CH1	41	AT	25.03	25.63	26.37	27.51	28.58	29.76	30.94		4,338	5,363
Accountant I	UB2	41	49	36.57	38.03	39.56	41.15	42.79	44.54	46.33		6,339	8,030
Accountant II	UB4	41	HV	39.68	41.25	42.87	44.58	46.39	48.21	50.17		6,878	8,696
Accountant III	UB6	41	6B	43.70	45.46	47.26	49.13	51.14	53.14	55.26		7,575	9,578
Accounting Analyst	UB7	41	AD	48.62	50.56	52.61	54.69	56.88	59.17	61.54		8,427	10,667
Accounting Clerical Supervisor I	CH6	41	V2	34.22	35.66	37.08	38.55	40.07	41.65	43.32		5,931	7,509
Accounting Clerical Supervisor II	CH9	41	JL	36.72	38.16	39.69	41.30	42.92	44.63	46.42		6,365	8,046
Accounting Manager	UE5	11	AB	65.69	68.91	72.26	75.88	79.71	83.65	87.82		11,386	15,222
Accounting Technician	CH7	41	V2	34.22	35.66	37.08	38.55	40.07	41.65	43.32		5,931	7,509
Acupuncturist Manager	WK6	11	PZ	54.44	57.16	59.87	62.83	65.87	69.20	72.64		9,436	12,591
Administrative Aide	UR1	41	LO	34.59	36.00	37.46	38.95	40.50	42.10	43.77		5,995	7,587
Administrative Secretary, Board of Supervisors	BJ8	41	TI	37.64	39.15	40.68	42.33	44.05	45.75	47.58		6,524	8,247
Administrative Services Manager	UW7	11	B1	53.38	55.96	58.73	61.60	64.67	67.88	71.27		9,252	12,353
Administrative Services Officer I	UW3	11	N4	43.73	45.83	48.05	50.39	52.96	55.58	58.37		7,580	10,117
Administrative Services Officer II	UW5	11	PR	48.04	50.38	52.86	55.40	58.18	61.07	64.13		8,327	11,116
Agricultural Biologist Aide	TC1	41	31	25.92	26.94	28.00	29.12	30.26	31.52	32.80		4,493	5,685
Agricultural Commissioner, Director of Weights	TG9	04	8A	78.46	82.40	86.52	90.83	95.34	100.15	105.15		13,599	18,226
Agricultural Weights and Measures Inspector I	TG3	41	EO	33.54	34.83	36.29	37.70	39.27	40.76	42.40		5,813	7,349
Agricultural Weights and Measures Inspector I	TG5	41	JG	36.83	38.28	39.79	41.39	43.05	44.79	46.58		6,384	8,074
Agricultural Weights and Measures Inspector I	TG7	41	55	40.58	42.18	43.87	45.58	47.44	49.34	51.32		7,034	8,895
Animal Care Worker	AC2	41	D2	23.80	25.02	26.23	27.54	28.93	30.38	30.38		4,125	5,266
Animal Control Officer I	AC5	41	D4	27.10	28.45	29.85	31.39	32.98	34.63	34.63		4,697	6,002
Animal Control Officer II	AC7	41	D6	31.52	33.10	34.77	36.47	38.31	40.23	40.23		5,463	6,973
Animal Health Specialist	AC6	41	D5	27.88	29.24	30.73	32.27	33.90	35.60	35.60		4,832	6,171
Animal Services Assistant	AC1	41	D2	23.80	25.02	26.23	27.54	28.93	30.38	30.38		4,125	5,266
Animal Services Clerk Dispatcher	AD3	41	FC	27.08	28.23	29.39	30.60	32.15	33.76	33.76		4,694	5,852
Animal Services Coordinator	AC4	41	DO	30.68	31.92	33.20	34.56	36.30	38.12	38.12		5,318	6,607
Animal Services Field Manager	AC9	11	D8	42.41	44.47	46.66	48.99	51.47	54.04	56.74		7,351	9,835
Animal Services Operations Manager	AD9	11	S9	47.49	49.87	52.35	54.96	57.72	60.61	63.64		8,231	11,031
Animal Services Shelter Manager	AC8	11	D8	42.41	44.47	46.66	48.99	51.47	54.04	56.74		7,351	9,835
Appraiser I	DA5	41	BU	32.97	34.33	35.64	37.12	38.58	40.19	41.80		5,715	7,245
Appraiser II	DA7	41	BW	38.39	39.89	41.54	43.18	44.90	46.71	48.57		6,654	8,419
Appraiser/Auditor Aide	DA2	41	EQ	30.78	31.97	33.25	34.60	35.99	37.40	38.91		5,335	6,744
Aquatics Aide	GK8	9C	TC	17.73	17.73	17.73	17.73	17.73	17.73	17.73		3,073	3,073
Aquatics Coordinator	GK5	41	Y4	34.09	35.43	36.85	38.31	39.86	41.43	43.10		5,909	7,471
Aquatics Program Specialist	GK4	41	34	27.03	28.06	29.18	30.36	31.61	32.87	34.17		4,685	5,923
Aquatics Supervisor	GK7	41	52	37.38	38.88	40.44	42.03	43.71	45.47	47.30		6,479	8,199
Assessment Clerk	BL3	41	MA	26.87	27.98	29.10	30.22	31.42	32.71	34.02		4,657	5,897
Assessment Technician	BL5	41	IV	28.84	30.01	31.24	32.42	33.74	35.13	36.55		4,999	6,335
Assessor-Recorder	DB9	02	4C	133.00	133.00	133.00	133.00	133.00	133.00	133.00		23,053	23,053
Assistant Administrative Analyst	UR3	08	UD	40.98	43.00	45.12	47.43	49.77	52.24	54.86		7,103	9,509
Assistant Administrative Analyst (Managemer	UR3(T	05	UD	40.98	43.00	45.12	47.43	49.77	52.24	54.86		7,103	9,509
Assistant Chief of Fiscal Services	UD5	11	T9	56.95	59.74	62.66	65.73	68.65	72.47	76.10		9,871	13,190
Assistant Chief Probation Officer	SX7	0G	UZ	72.40	75.93	79.80	83.76	87.97	92.34	96.96		12,549	16,806
Assistant County Clerk	BR8	06	Z9	61.51	64.59	67.81	71.20	74.77	78.51	82.43		10,662	14,288
Assistant County Executive Officer	UT7	06	2A	125.39	131.65	138.25	145.17	152.41	160.04	168.04		21,734	29,126
Assistant Departmental Administrative Analys	US1	11	M8	37.36	39.18	41.07	43.07	45.18	47.45	49.79		6,476	8,630

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Assistant Departmental Administrative Analys	US1(T)	14	M8	37.36	39.18	41.07	43.07	45.18	47.45	49.79		6,476	8,630
Assistant Director - Health Services Agency or	SP8	06	YG	88.51	92.94	97.61	102.49	107.62	112.98	118.63		15,341	20,562
Assistant Director of Information Services	UP8	06	5D	84.10	88.29	92.73	97.36	102.19	107.36	112.72		14,577	19,538
Assistant Director of Laboratory Services	NE6	11	AG	48.19	50.56	53.12	55.76	58.57	61.51	64.57		8,353	11,192
Assistant Director of Nursing	PD8	11	ML	64.60	67.78	71.16	74.56	78.25	82.15	86.25		11,197	14,950
Assistant Director of Public Works	EE5	06	4D	78.59	82.52	86.63	90.94	95.50	100.30	105.31		13,622	18,253
Assistant Division Director - Human Services D	SP3	11	JR	62.08	65.16	68.33	71.67	75.19	78.94	82.88		10,760	14,366
Assistant Division Director - Human Services D	SP3B	11	45	65.17	68.42	71.77	75.25	78.96	82.88	87.04		11,296	15,087
Assistant Fair Hearing Officer	SF1	41	NZ	38.71	40.27	41.85	43.54	45.29	47.09	48.98		6,710	8,490
Assistant Human Resources Analyst	VE4	08	UC	39.89	41.85	43.97	46.18	48.42	50.91	53.42		6,914	9,259
Assistant Human Resources Analyst (Manager	VE4(T)	05	UC	39.89	41.85	43.97	46.18	48.42	50.91	53.42		6,914	9,259
Assistant Human Services Analyst	XA3	11	M8	37.36	39.18	41.07	43.07	45.18	47.45	49.79		6,476	8,630
Assistant in Civil Engineering	ED5	41	YO			47.55	49.44	51.43	53.49	55.63		8,242	9,642
Assistant Planning Director	GC8	06	YJ	77.21	81.07	85.14	89.39	93.83	98.57	103.50		13,383	17,940
Assistant Probation Division Director	SW7	12	N7	52.08	54.69	57.29	60.17	63.15	66.23	69.55		9,027	12,055
Assistant Public Works Superintendent	MV5	11	DC	49.92	52.32	54.86	57.58	60.43	63.47	66.66		8,653	11,554
Assistant Real Property Agent	DE3	41	HG	40.31	41.89	43.57	45.30	47.13	48.98	50.93		6,987	8,828
Assistant Recorder	DB7	11	N3	54.21	56.84	59.69	62.61	65.71	69.01	72.45		9,396	12,558
Assistant Vector Control Manager	TC8	11	MS	59.23	62.14	65.20	68.37	71.81	75.37	79.15		10,266	13,719
Associate Administrative Analyst	UR5	08	UG	47.48	49.85	52.42	54.96	57.70	60.61	63.63		8,230	11,029
Associate Civil Engineer	ED7	41	NH	51.48	53.57	55.68	57.93	60.24	62.63	65.12		8,923	11,287
Associate Human Resources Analyst	VE6	08	UF	46.27	48.59	50.97	53.51	56.24	59.07	62.02		8,020	10,750
Associate Human Services Analyst	XA5	11	PM	43.93	46.10	48.37	50.72	53.23	55.89	58.68		7,614	10,171
Attorney I - County Counsel	JD1	09	17			54.21	56.92	59.79	62.81	65.95		9,396	11,431
Attorney I - District Attorney's Office	JD2	61	Z5			54.21	56.92	59.79	62.81	65.95		9,396	11,431
Attorney I - Public Defender's Office	JG1	61	Z5			54.21	56.92	59.79	62.81	65.95		9,396	11,431
Attorney II - County Counsel	JD3	09	18			68.46	71.89	75.51	79.24	83.19		11,866	14,419
Attorney II - District Attorney's Office	JD4	61	Z6			68.46	71.89	75.51	79.24	83.19		11,866	14,419
Attorney II - Public Defender's Office	JG2	61	Z6			68.46	71.89	75.51	79.24	83.19		11,866	14,419
Attorney III - County Counsel	JD5	09	19			83.56	87.69	92.11	96.69	101.53		14,483	17,598
Attorney III - District Attorney's Office	JD6	61	Z7			83.56	87.69	92.11	96.69	101.53		14,483	17,598
Attorney III - District Attorney's Office (C)	JD6C	61	UW			91.94	96.47	101.33	106.34	111.65		15,936	19,352
Attorney III - Public Defender's Office	JG3	61	Z7			83.56	87.69	92.11	96.69	101.53		14,483	17,598
Attorney III - Public Defender's Office (D)	JG3D	61	ZU			91.94	96.47	101.33	106.34	111.65		15,936	19,352
Attorney IV - County Counsel	JD7	09	20			97.52	102.42	107.56	112.94	118.56		16,903	20,550
Attorney IV - District Attorney's Office	JD8	61	Z8			97.52	102.42	107.56	112.94	118.56		16,903	20,550
Attorney IV - District Attorney's Office (C)	JD8C	61	UV			107.29	112.65	118.31	124.20	130.42		18,597	22,606
Attorney IV - Public Defender's Office	JG4	61	Z8			97.52	102.42	107.56	112.94	118.56		16,903	20,550
Attorney IV - Public Defender's Office (D)	JG4D	61	ZV			107.29	112.65	118.31	124.20	130.42		18,597	22,606
Audit and Systems Manager	UF8	11	AB	65.69	68.91	72.26	75.88	79.71	83.65	87.82		11,386	15,222
Auditor I	UF2	41	G5	38.59	38.59	38.59	40.11	41.75	43.38	45.13		6,689	7,822
Auditor II	UF3	41	G6	42.29	42.29	42.29	43.98	45.74	47.56	49.45		7,330	8,571
Auditor III	UF4	41	G7	46.45	46.45	46.45	48.28	50.23	52.24	54.32		8,051	9,415
Auditor IV	UF6	41	VH	55.93	55.93	55.93	58.20	60.49	62.91	65.43		9,694	11,341
Auditor-Appraiser I	UG5	41	BK	33.40	34.73	36.13	37.56	39.01	40.59	42.22		5,789	7,318
Auditor-Appraiser II	UG7	41	HW	40.36	41.92	43.61	45.39	47.17	49.05	51.00		6,996	8,840
Auditor-Appraiser III	UG8	41	BO	42.43	44.14	45.84	47.70	49.63	51.59	53.62		7,354	9,294
Auditor-Controller/Treasurer-Tax Collector	UH9	02	8K	137.36	137.36	137.36	137.36	137.36	137.36	137.36		23,809	23,809

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Automotive Mechanic	MM4	41	DN	34.30	35.72	37.20	38.74	40.39	42.06	43.73		5,945	7,580
Automotive Services Attendant	MM1	41	RG	23.46	24.38	25.39	26.38	27.44	28.52	29.64		4,066	5,138
Behavioral Health Program Manager	NL6	11	RA	56.16	58.88	61.78	64.79	67.98	71.41	74.96		9,734	12,993
Benefits Representative	SC6	41	J3	34.13	35.50	36.90	38.34	39.88	41.50	43.17		5,916	7,483
Benefits Representative Supervisor	SE5	41	07	37.75	39.23	40.76	42.39	43.99	45.72	47.55		6,543	8,242
Benefits Representative Trainee	SC3	41	KY	27.51	28.60	29.70	30.88	32.17	33.46	34.80		4,768	6,032
Board Clerk	BX5	41	8E	31.88	33.20	34.52	35.89	37.36	38.85	40.37		5,526	6,997
Building Construction Project Manager	ED9	11	DW	50.51	53.07	55.68	58.37	61.27	64.32	67.53		8,755	11,705
Building Construction/Maintenance Superviso	MH7	41	H9	45.57	47.41	49.26	51.23	53.27	55.40	57.62		7,899	9,987
Building Construction/Maintenance Worker I	MG4	41	JK	30.51	31.77	32.97	34.30	35.66	37.08	38.54		5,288	6,680
Building Construction/Maintenance Worker II	MG6	41	R8	33.51	34.87	36.17	37.66	39.12	40.68	42.30		5,808	7,332
Building Construction/Maintenance Worker III	MG8	41	IF	35.89	37.25	38.76	40.27	41.86	43.54	45.27		6,221	7,847
Building Counter Supervisor	TP6	41	IK	46.25	48.08	49.96	51.98	54.11	56.21	58.46		8,017	10,133
Building Equipment Mechanic	MH3	41	R5	38.60	40.20	41.86	43.75	45.58	47.55	49.47		6,691	8,575
Building Equipment Supervisor	MH8	41	LI	49.30	51.28	53.28	55.40	57.61	59.91	62.32		8,545	10,802
Building Inspector I	TR4	41	BP	41.40	43.02	44.77	46.57	48.40	50.35	52.37		7,176	9,077
Building Inspector II	TR6	41	JI	45.45	47.27	49.13	51.12	53.19	55.32	57.52		7,878	9,970
Building Maintenance Superintendent	MH9	11	MF	55.85	58.54	61.40	64.41	67.68	71.01	74.57		9,680	12,925
Building Permit Technician I	TP2	41	8D	31.10	32.28	33.59	34.95	36.34	37.79	39.32		5,391	6,815
Building Permit Technician II	TP3	41	86	34.40	35.81	37.20	38.68	40.25	41.85	43.54		5,963	7,547
Building Plans Checker	TP7	41	HY	46.25	48.08	49.96	51.98	54.11	56.21	58.46		8,017	10,133
Business Analytics Manager-Human Services	AN6	11	1G	56.70	59.70	62.84	66.14	69.63	73.29	77.15		9,828	13,372
Buyer	VC3	41	VP	36.67	38.18	39.82	41.52	43.37	45.40	47.22		6,356	8,185
California Children's Services - Occupational T	PP6	41	F5	54.98	54.98	54.98	54.98	57.14	59.45	61.84		9,530	10,719
California Children's Services - Physical Therap	PP5	41	F5	54.98	54.98	54.98	54.98	57.14	59.45	61.84		9,530	10,719
California Children's Services - Supervising The	PP7	11	A4	53.99	56.60	59.38	62.27	65.37	68.67	72.09		9,358	12,495
California Children's Services Specialist I	SG3	41	8C	29.43	30.65	31.83	33.10	34.44	35.79	37.21		5,101	6,450
California Children's Services Specialist II	SG5	41	J2	33.50	34.83	36.21	37.62	39.15	40.73	42.36		5,807	7,342
Cannabis Licensing Manager	WD8	08	8X	58.09	61.03	63.99	67.11	70.41	73.93	77.65		10,069	13,459
Capital Improvement Program Manager	US7	11	D7	59.11	62.09	65.11	68.30	71.68	75.25	79.01		10,246	13,695
Case Data Clerk	BN3	41	M6	26.75	27.55	28.54	29.69	30.85	32.17	33.45		4,637	5,798
Cashier - Disposal Site	BS9	43	K3	29.76	30.77	31.78	33.20	34.60	36.12	37.55		5,158	6,509
Central Collections Supervisor	BY8	11	EY	44.12	46.25	48.54	50.88	53.40	56.09	58.91		7,647	10,211
Chairperson of the Board of Supervisors	AA1	01	C0	73.52								12,744	12,744
Chief Assistant County Counsel	JF8	06	YD	107.38	112.73	118.43	124.27	130.49	137.09	143.94		18,612	24,949
Chief Auditor-Appraiser	UG9	11	T2	53.72	56.37	59.13	62.02	65.02	68.27	71.71		9,311	12,429
Chief Building Inspector	TP9	11	U9	63.02	66.18	69.39	72.81	76.38	80.21	84.22		10,923	14,598
Chief Deputy Assessor - Administration	DB5	11	W4	59.13	62.00	65.04	68.22	71.61	75.21	78.98		10,249	13,690
Chief Deputy Assessor - Valuation	DB4	11	W4	59.13	62.00	65.04	68.22	71.61	75.21	78.98		10,249	13,690
Chief Deputy Auditor-Controller	UE7	06	8H	86.12	90.40	94.94	99.67	104.67	109.91	115.42		14,927	20,006
Chief Deputy Clerk - Board of Supervisors	BX8	11	M1	54.49	57.07	59.87	62.74	65.81	69.13	72.59		9,445	12,582
Chief Deputy District Attorney	JH7	06	YD	107.38	112.73	118.43	124.27	130.49	137.09	143.94		18,612	24,949
Chief Deputy District Attorney - Administration	UX3	06	9A	68.32	71.67	75.28	79.04	82.99	87.17	91.52		11,842	15,863
Chief Deputy Public Defender	JG8	06	ZX	107.38	112.73	118.43	124.27	130.49	137.09	143.94		18,612	24,949
Chief District Attorney Inspector	RH8	0C	YN	79.97	83.97	88.16	92.56	97.17	102.05	107.15		13,861	18,572
Chief of Assessment Standards	DB3	11	MG	51.35	53.81	56.48	59.26	62.13	65.22	68.50		8,901	11,873
Chief of Clinic Services	PK9	08	43	77.57	81.40	85.49	89.76	94.27	99.01	103.96		13,445	18,019
Chief of Corrections Medical Services	PE8	08	9C	67.19	70.53	74.06	77.75	81.66	85.77	90.05		11,646	15,608

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Chief of Fiscal Services	UD9	11	MH	64.45	67.66	70.95	74.50	78.16	82.11	86.21		11,171	14,943
Chief of Psychiatry	PR7	08	GF	168.22	168.22	168.22	168.22	176.58	185.40	194.68		29,158	33,744
Chief of Public Health	PJ9	08	9D	83.03	87.17	91.51	96.14	100.90	106.00	111.29		14,392	19,290
Chief of Staff - Board of Supervisors	UY4	0E	UO	48.53	50.95	53.55	56.18	58.99	61.94	65.04		8,412	11,273
Chief Pharmacist	NJ8	11	NW	84.84	89.10	93.56	98.05	102.91	108.04	113.44		14,705	19,663
Chief Probation Officer	SX9	0F	YB	97.53	102.41	107.54	112.91	118.56	124.48	130.69		16,905	22,653
Chief Public Defender Investigator	DJ9	08	SQ	64.15	67.43	70.97	74.70	78.63	82.76	87.13		11,119	15,102
Chief Radiologic Technologist	NG4	41	BG	56.74	59.03	61.35	63.86	66.41	69.09	71.85		9,835	12,454
Chief Real Property Agent	DE7	11	P4	63.19	66.30	69.55	73.04	76.62	80.42	84.44		10,953	14,636
Chief Welfare Fraud Investigator	RH4	11	W1	55.11	57.77	60.63	63.60	66.70	70.02	73.53		9,552	12,745
Child Support Investigator I	RI1	41	KP	38.81	40.33	41.91	43.59	45.36	47.15	49.06		6,727	8,504
Child Support Investigator II	RI2	41	VF	49.76	49.76	49.76	49.76	51.71	53.80	55.95		8,625	9,698
Child Support Attorney I	JE4	61	Z5			54.21	56.92	59.79	62.81	65.95		9,396	11,431
Child Support Attorney II	JE5	61	Z6			68.46	71.89	75.51	79.24	83.19		11,866	14,419
Child Support Attorney III	JE6	61	Z7			83.56	87.69	92.11	96.69	101.53		14,483	17,598
Child Support Attorney III (B)	JE6B	61	UR			87.73	92.08	96.71	101.52	106.60		15,206	18,477
Child Support Attorney IV	JE7	61	Z8			97.52	102.42	107.56	112.94	118.56		16,903	20,550
Child Support Attorney IV (B)	JE7B	61	UT			102.42	107.55	112.95	118.55	124.49		17,752	21,578
Child Support Manager	US6	11	MI	56.14	58.86	61.71	64.75	67.97	71.38	74.93		9,731	12,988
Child Support Specialist I	BY1	41	KI	28.76	29.96	31.11	32.34	33.68	34.98	36.38		4,985	6,306
Child Support Specialist II	BY2	41	KZ	33.27	34.59	35.95	37.39	38.91	40.46	42.07		5,767	7,292
Child Support Specialist III	BY3	41	XO	36.60	38.02	39.53	41.10	42.79	44.49	46.27		6,344	8,020
Civil Engineer	EE1	41	NM	56.72	59.02	61.35	63.82	66.38	69.01	71.78		9,831	12,442
Civil Process Supervisor	RD9	11	LK	47.38	49.77	52.16	54.70	57.38	60.27	63.28		8,212	10,968
Clerical Supervisor I	BD3	41	VO	34.09	35.48	36.93	38.38	39.95	41.49	43.17		5,909	7,483
Clerical Supervisor II	BD6	41	JY	36.56	37.96	39.53	41.10	42.78	44.45	46.22		6,337	8,011
Clerk I	BA4	41	D1	22.66	23.33	24.01	24.97	25.95	27.03	28.10		3,928	4,871
Clerk II	BA6	41	28	24.53	25.52	26.49	27.55	28.66	29.80	30.99		4,252	5,372
Clerk III	BA8	41	FB	26.45	27.51	28.60	29.72	30.89	32.16	33.44		4,585	5,796
Clerk III - Supervisory	BA7	41	JF	27.34	28.49	29.59	30.77	32.03	33.30	34.63		4,739	6,002
Climate Action Manager	WA7	11	AE	58.88	61.85	64.86	68.03	71.39	74.98	78.71		10,206	13,643
Clinic Nurse I	PG3	41	WW	52.40	52.40	52.40	54.55	56.74	58.97	61.33		9,082	10,630
Clinic Nurse II	PG5	41	WA	57.10	57.10	57.10	59.43	61.80	64.24	66.81		9,897	11,580
Clinic Nurse III	PG7	41	VK	63.19	63.19	63.19	65.71	68.32	71.05	73.88		10,953	12,806
Clinic Physician - Health Services Agency	PT3	85	G9	131.57	131.57	131.57	131.57	131.57	136.83	142.29		22,805	24,663
Clinical Laboratory Scientist	NC7	41	GH	60.81	63.26	65.75	68.40	71.17	73.98	76.94		10,540	13,336
Clinical Psychologist	SY3	41	ZD	56.10	58.35	60.66	63.07	65.63	68.22	70.96		9,724	12,300
Code Compliance Investigator I	GL3	41	DQ	33.31	34.62	36.04	37.47	38.98	40.57	42.17		5,774	7,309
Code Compliance Investigator II	GL5	41	IL	39.24	40.82	42.47	44.16	45.91	47.73	49.63		6,801	8,602
Code Compliance Investigator III	GL7	41	CZ	43.24	45.01	46.78	48.66	50.59	52.60	54.69		7,495	9,479
Code Compliance Investigator IV	GL8	41	TJ	47.51	49.42	51.38	53.42	55.54	57.77	60.10		8,235	10,417
Code Compliance Manager	GL9	11	4G	53.57	56.26	59.07	62.03	65.12	68.38	71.80		9,285	12,445
Collection Officer	BY6	41	CF	31.35	32.67	33.91	35.28	36.69	38.16	39.69		5,434	6,879
Commissions Coordinator	UY6	11	RN	36.13	37.84	39.73	41.64	43.71	45.85	48.17		6,262	8,349
Communications Installer	MY1	41	RO	30.49	31.74	33.00	34.31	35.68	37.11	38.57		5,285	6,685
Communications Manager	UP4	11	GQ	58.88	61.84	64.91	68.18	71.60	75.17	78.95		10,206	13,684
Communications Technician I	MY3	41	JZ	33.50	34.83	36.24	37.66	39.17	40.73	42.36		5,807	7,342
Communications Technician II	MY5	41	GI	40.77	42.42	44.11	45.87	47.70	49.59	51.56		7,067	8,937

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Community Health Worker I	NW3	41	03	27.19	27.92	28.84	29.99	31.25	32.40	33.71		4,713	5,843
Community Health Worker II	NW5	41	K7	29.09	30.25	31.28	32.52	33.74	35.21	36.63		5,042	6,349
Community Mental Health Aide	NM3	41	K7	29.09	30.25	31.28	32.52	33.74	35.21	36.63		5,042	6,349
Cook	FG5	41	IY	26.67	27.68	28.76	29.91	31.14	32.35	33.64		4,623	5,831
Cook's Assistant	FG3	41	R1	22.82	23.72	24.68	25.68	26.71	27.76	28.86		3,955	5,002
Coroner Forensic Technician	RE2	41	VX	52.25	54.31	56.48	58.79	61.12	63.60	66.13		9,056	11,462
Corrections Medical Director	PE7	11	DV	119.17	119.17	119.17	119.17	125.18	131.41	137.98		20,656	23,916
Corrections Sergeant	RC9	51	L5	54.38	57.00	59.85	62.85	66.00	69.30	72.78		9,426	12,615
County Budget Manager	UT8	08	YR	108.71	114.19	119.89	125.89	132.16	138.78	145.70		18,843	25,254
County Clerk	BR9	02	3D	100.22	100.22	100.22	100.22	100.22	100.22	100.22		17,371	17,371
County Counsel	JF9	04	3C	127.86	134.25	140.98	148.01	155.37	163.16	171.31		22,162	29,693
County Executive Officer	UT9	04	1A	147.32	154.70	162.40	170.58	179.08	188.06	197.47		25,535	34,227
County Legislative Affairs Officer	LA8	08	6E	58.38	61.27	64.30	67.57	70.96	74.50	78.20		10,119	13,554
County Public Information Officer	UR8	08	UM	58.38	61.27	64.30	67.57	70.96	74.50	78.20		10,119	13,554
County Safety Officer	EF8	11	UI	51.55	54.16	56.87	59.71	62.70	65.82	69.13		8,935	11,982
County Supervisor	AA4	01	00	72.95								12,644	12,644
County Supervisor's Analyst	UY3	0E	UH	48.53	50.93	53.56	56.17	58.97	61.94	65.04		8,412	11,273
Criminalist I	BM1	41	ZQ	44.29	46.05	47.92	49.81	51.77	53.88	56.05		7,677	9,715
Criminalist II	BM2	41	Q9	53.34	55.47	57.69	60.01	62.41	64.91	67.50		9,245	11,700
Criminalist III	BM3	41	ZT	58.67	61.02	63.46	66.00	68.64	71.39	74.25		10,169	12,870
Cultural Affairs Specialist	GS5	41	52	37.38	38.88	40.44	42.03	43.71	45.47	47.30		6,479	8,199
Custodian	FD2	41	RI	23.59	24.53	25.50	26.48	27.55	28.67	29.83		4,089	5,170
Custodian Leadworker	FD4	41	R2	24.84	25.86	26.85	27.98	29.10	30.43	31.65		4,306	5,486
Departmental Administrative Analyst	US3	11	PM	43.93	46.10	48.37	50.72	53.23	55.89	58.68		7,614	10,171
Departmental Communications Officer	UU8	11	U3	46.57	48.89	51.32	53.90	56.60	59.43	62.40		8,072	10,816
Departmental Fiscal Officer	UD6	11	T9	56.95	59.74	62.66	65.73	68.65	72.47	76.10		9,871	13,190
Deputy Agricultural Commissioner/Sealer	TG8	11	N9	54.55	57.16	59.98	62.91	65.96	69.28	72.74		9,455	12,608
Deputy County Executive Officer	UT5	08	YR	108.71	114.19	119.89	125.89	132.16	138.78	145.70		18,843	25,254
Deputy Director of Environmental Health	TH8	06	ZK	66.26	69.58	73.04	76.71	80.55	84.55	88.80		11,485	15,392
Deputy Director of General Services	TS7	06	YH	78.65	82.51	86.63	91.03	95.55	100.33	105.35		13,632	18,260
Deputy Director of Human Resources	VG7	06	AC	78.65	82.51	86.63	91.03	95.55	100.33	105.35		13,632	18,260
Deputy Director of Mental Health and Substan	PS8	11	XX	67.66	71.07	74.63	78.35	82.30	86.39	90.72		11,728	15,725
Deputy Director of Parks, Open Space, and Cul	GV8	06	ZH	78.65	82.51	86.63	91.03	95.55	100.33	105.35		13,632	18,260
Deputy Probation Officer I	SU4	82	KQ	40.51	42.20	43.84	45.65	47.37	49.28	51.30		7,022	8,892
Deputy Probation Officer II	SU6	82	BQ	44.76	46.57	48.42	50.42	52.34	54.50	56.67		7,758	9,823
Deputy Probation Officer III	SU8	82	E4	50.60	52.55	54.53	56.62	58.79	61.06	63.48		8,771	11,003
Deputy Public Administrator	DH7	11	MK	43.13	45.25	47.43	49.79	52.18	54.78	57.53		7,476	9,972
Deputy Public Guardian	DG4	41	H4	42.72	44.45	46.21	48.07	49.98	52.05	54.09		7,405	9,375
Deputy Public Health Officer	PU8	06	ZJ	123.23	123.23	123.23	123.23	129.44	135.88	142.68		21,359	24,731
Deputy Sheriff	RE5	32	L2		49.83	52.33	54.93	57.67	60.54	63.58	66.75	8,637	11,570
Deputy Sheriff Trainee	RE3	34	B8	47.41	49.83	52.33	54.93	57.67	60.54	63.58	66.75	8,218	11,570
Detention Licensed Vocational Nurse	PD4	41	JQ	41.01	42.68	44.36	46.13	48.01	49.90	51.91		7,108	8,998
Detention Nurse Specialist I	PD5	41	CY	63.29	63.29	63.29	63.29	63.29	65.86	68.48		10,970	11,870
Detention Nurse Specialist II	PD6	41	CO	63.63	66.16	68.81	71.57	74.42	77.39	80.50		11,029	13,953
Director of Administrative Services	UV7	08	7Z	83.56	87.68	92.06	96.70	101.55	106.58	111.94		14,483	19,403
Director of Capital Projects	US9	08	8Z	77.88	81.76	85.84	90.11	94.63	99.38	104.35		13,499	18,087
Director of Child Support Services	US8	04	YQ	90.93	95.47	100.28	105.24	110.53	116.05	121.84		15,761	21,119
Director of Environmental Health	TK9	08	YM	72.88	76.52	80.34	84.38	88.60	93.00	97.68		12,632	16,931

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Director of General Services	VB9	04	YE	89.40	93.89	98.55	103.51	108.67	114.07	119.79		15,496	20,763
Director of Housing for Health	HS8	08	YS	81.33	85.34	89.61	94.12	98.84	103.74	108.95		14,097	18,884
Director of Information Services	UP9	04	5C	102.10	107.23	112.58	118.23	124.09	130.33	136.86		17,697	23,722
Director of Laboratory Services	NE9	11	AF	59.64	62.52	65.60	68.84	72.17	75.76	79.58		10,337	13,794
Director of Mental Health Services	PR8	08	YC	88.06	92.46	97.06	101.91	107.03	112.38	117.97		15,263	20,448
Director of Nursing	PD9	11	MN	72.90	76.20	79.87	83.79	87.91	92.26	96.89		12,636	16,794
Director of Parks, Open Space, and Cultural Se	GV9	04	YF	93.02	97.71	102.61	107.69	113.18	118.76	124.69		16,123	21,613
Director of Public Works	EE9	04	4A	99.72	104.68	109.92	115.41	121.19	127.18	133.55		17,284	23,148
Disposal Site Maintenance Worker	MW6	43	WF	35.06	36.41	37.90	39.38	40.94	42.56	44.26		6,077	7,672
Disposal Site Operations Lead	MW3	43	EW	41.46	43.15	44.86	46.66	48.50	50.41	52.44		7,186	9,089
District Attorney	JH9	02	3B	171.31	171.31	171.31	171.31	171.31	171.31	171.31		29,693	29,693
District Attorney Inspector I	RH5	81	JU	48.32	50.71	53.24	55.96	58.74	61.67	64.76		8,375	11,225
District Attorney Inspector II	RH7	81	LS	59.05	62.02	65.10	68.35	71.76	75.35	79.13		10,235	13,716
District Attorney Inspector III	RH9	81	XV	64.26	67.45	70.82	74.39	78.10	82.00	86.12		11,138	14,927
Division Director - Human Services Departmer	SP5	08	0A	68.31	71.68	75.25	79.03	82.99	87.14	91.52		11,840	15,863
Division Director of Child Welfare Services	SP7	08	9F	77.56	81.42	85.48	89.75	94.23	98.98	103.94		13,443	18,016
Division Director of Environmental Health	TK8	11	B5	64.09	67.23	70.54	74.09	77.69	81.56	85.64		11,109	14,844
Division Director of Social Services Programs	SP6	08	9E	73.99	77.69	81.57	85.64	89.93	94.48	99.20		12,825	17,194
Division Manager - General Services	MV3	11	DI	48.12	50.49	52.94	55.56	58.26	61.19	64.26		8,341	11,138
Division Secretary	BJ4	41	Y5	30.33	31.58	32.80	34.07	35.47	36.89	38.37		5,257	6,651
Duplicating Equipment Operator I	CR1	41	DJ	22.88	23.54	24.17	25.17	26.11	27.23	28.31		3,966	4,907
Duplicating Equipment Operator II	CR3	41	29	24.72	25.70	26.71	27.79	28.84	30.01	31.22		4,285	5,411
Duplicating Equipment Operator III	CR7	41	IZ	27.65	28.76	29.91	31.05	32.33	33.59	34.94		4,793	6,056
Economic Development Coordinator	SH7	11	XZ	59.16	62.14	65.17	68.36	71.73	75.33	79.08		10,254	13,707
Economic Development Manager	WA8	11	XY	68.13	71.51	75.08	78.84	82.79	86.97	91.30		11,809	15,825
Election Worker - Central	BA2	9C	KB	22.05	22.05	22.05	22.05	22.05	22.05	22.05		3,822	3,822
Election Worker - Miscellaneous	BA1	9C	KB	22.05	22.05	22.05	22.05	22.05	22.05	22.05		3,822	3,822
Electrical Instrumentation Supervisor	MS8	43	MX	47.28	49.13	51.14	53.15	55.26	57.48	59.78		8,195	10,362
Electrical Instrumentation Technician I	MS3	43	HO	37.35	38.79	40.37	41.96	43.64	45.36	47.18		6,474	8,178
Electrical Instrumentation Technician II	MS5	43	GL	42.81	44.54	46.34	48.16	50.10	52.08	54.16		7,420	9,388
Electrician	MG9	41	TL	39.12	40.70	42.27	44.00	45.71	47.55	49.47		6,781	8,575
Emergency Services Administrator	UU9	08	XU	63.89	67.10	70.48	73.98	77.71	81.51	85.61		11,074	14,839
Emergency Services Analyst	UV5	11	ZS	46.96	49.30	51.84	54.36	57.06	59.94	62.93		8,140	10,908
Emergency Services Manager	UV8	11	XR	53.64	56.34	59.16	62.12	65.23	68.51	71.94		9,297	12,469
Employee Relations Program Manager	VG8	08	YP	67.74	71.17	74.73	78.48	82.40	86.51	90.81		11,741	15,740
Employment and Training Specialist I	SF5	41	KC	32.21	33.46	34.79	36.13	37.64	39.11	40.67		5,583	7,049
Employment and Training Specialist II	SH1	41	IH	36.49	37.94	39.44	41.05	42.68	44.41	46.18		6,325	8,004
Employment and Training Supervisor	SG8	11	XF	45.04	47.28	49.60	52.02	54.53	57.27	60.11		7,807	10,419
Engineering Aide I	EB3	41	I1	26.45	27.52	28.60	29.73	30.93	32.19	33.48		4,585	5,803
Engineering Aide II	EB5	41	WG	30.66	31.89	33.16	34.44	35.86	37.27	38.76		5,314	6,718
Engineering Associate	EC9	41	MO	44.57	46.28	48.15	50.08	52.10	54.14	56.32		7,725	9,762
Engineering Technician I	EC2	41	DY	33.59	34.92	36.33	37.79	39.31	40.87	42.49		5,822	7,365
Engineering Technician II	EC4	41	IB	35.59	37.06	38.50	40.05	41.67	43.34	45.06		6,169	7,810
Engineering Technician III	EC5	41	HZ	40.31	41.92	43.64	45.38	47.20	49.07	51.01		6,987	8,842
Environmental Health Aide	TJ1	41	KG	27.36	28.11	29.06	30.24	31.53	32.87	34.18		4,742	5,924
Environmental Health Program Manager I	TK4	11	A1	53.23	55.83	58.58	61.43	64.51	67.71	71.11		9,226	12,326
Environmental Health Program Manager II	TK5	11	B2	57.00	59.75	62.71	65.78	69.11	72.56	76.20		9,880	13,208
Environmental Health Specialist I	TJ7	41	XK	40.68	42.15	44.34	46.37	48.52	50.96	52.99		7,051	9,185

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Environmental Health Specialist II	TJ8	41	H8	44.22	45.96	48.32	50.54	52.85	55.57	57.77		7,665	10,013
Environmental Health Specialist III	TJ9	41	XG	50.21	52.23	54.30	56.50	58.77	61.11	63.58		8,703	11,020
Environmental Health Specialist Trainee	TJ5	41	KK	36.49	37.80	39.16	41.17	42.98	44.91	46.70		6,325	8,095
Environmental Programs Coordinator	TM5	43	CV	53.59	55.76	57.94	60.21	62.65	65.15	67.78		9,289	11,748
Epidemiologist I	NH2	41	ZZ	47.54	49.39	51.42	53.47	55.56	57.79	60.11		8,240	10,419
Epidemiologist II	NH1	41	XB	52.29	54.33	56.56	58.80	61.12	63.56	66.13		9,063	11,462
Equal Employment Opportunity Officer	VA9	08	UK	61.55	64.59	67.79	71.24	74.80	78.53	82.45		10,668	14,291
Executive Secretary	BJ9	41	II	35.69	37.10	38.55	40.10	41.70	43.38	45.13		6,186	7,822
Executive Secretary to the County Executive O	BJ7	41	TI	37.64	39.15	40.68	42.33	44.05	45.75	47.58		6,524	8,247
Facilities Manager	US4	11	MR	43.40	45.52	47.81	50.09	52.56	55.16	57.94		7,523	10,043
Fair Hearing Officer	SF2	11	BI	43.10	45.22	47.39	49.69	52.17	54.75	57.50		7,471	9,966
Food Services Manager	FG9	11	LF	42.30	44.41	46.56	48.82	51.18	53.80	56.47		7,332	9,788
Forensic Pathologist	PT9	08	4F	126.44	132.77	139.41	146.38	153.70	161.38	169.46		21,916	29,373
Forensic Services Director	FL8	11	QM	70.08	73.58	77.26	81.12	85.18	89.44	93.90		12,147	16,276
Forensic Services Supervisor	BN8	11	RY	60.92	63.97	67.17	70.54	74.06	77.76	81.66		10,559	14,154
General Manager of Animal Services	AC0	04	9B	81.37	81.37	85.46	89.74	94.21	98.97	103.92		14,104	18,012
Geographic Information Systems Analyst I	GG1	41	71	44.99	46.78	48.66	50.61	52.64	54.74	56.91		7,798	9,864
Geographic Information Systems Analyst II	GG2	41	72	49.48	51.48	53.53	55.68	57.90	60.22	62.64		8,576	10,857
Geographic Information Systems Analyst III	GG3	41	73	57.66	59.96	62.36	64.88	67.45	70.14	72.95		9,994	12,644
Geographic Information Systems Manager	CV7	11	DG	60.77	63.80	67.02	70.37	73.87	77.58	81.45		10,533	14,118
Geographic Information Systems Technician I	CV3	41	87	29.19	30.36	31.62	32.82	34.18	35.50	36.93		5,060	6,401
Geographic Information Systems Technician II	CV5	41	BJ	31.99	33.28	34.59	35.97	37.42	38.93	40.49		5,545	7,018
Group Supervisor I	SV3	45	KM	35.81	37.26	38.72	40.26	41.89	43.57	45.31		6,207	7,854
Group Supervisor II	SV5	45	JJ	39.44	41.05	42.67	44.40	46.16	48.02	49.93		6,836	8,654
Hazardous Materials Program Manager	LC7	11	ZM	61.58	64.84	68.24	71.83	75.61	79.58	83.78		10,674	14,522
Head Cook	FG7	41	W8	29.28	30.50	31.66	32.94	34.20	35.59	37.02		5,075	6,417
Head Lifeguard	GK3	9C	AZ	19.55	19.94	20.31	20.75	20.75	20.75	20.75		3,389	3,597
Health Center Manager	UW6	11	AO	56.11	58.86	61.75	64.76	68.03	71.39	74.97		9,726	12,995
Health Client Benefit Representative	NM6	41	J6	34.14	35.52	36.92	38.36	39.90	41.52	43.20		5,917	7,488
Health Educator	NH7	41	H3	41.34	42.96	44.64	46.46	48.31	50.23	52.24		7,165	9,055
Health Program Specialist	NX5	41	PA	34.91	36.29	37.71	39.27	40.80	42.45	44.14		6,051	7,651
Health Services Agency Director	PT8	04	4E	107.16	112.53	118.15	124.01	130.28	136.74	143.56		18,574	24,883
Health Services Manager	PJ6	11	VE	54.44	57.16	59.87	62.83	65.87	69.20	72.64		9,436	12,591
Heavy Equipment Mechanic I	MN3	44	Y1	33.73	35.03	36.46	37.86	39.37	40.93	42.57		5,846	7,379
Heavy Equipment Mechanic II	MN7	44	FG	39.09	40.61	42.26	43.91	45.67	47.42	49.33		6,775	8,550
Heavy Equipment Operator - Disposal Site	MW7	43	TQ	38.98	40.53	42.11	43.77	45.52	47.30	49.19		6,756	8,526
Heavy Equipment Service Worker	MK3	44	FO	30.82	32.05	33.33	34.59	35.99	37.42	38.93		5,342	6,748
Housekeeper	FC3	41	K6	24.02	24.64	25.50	26.52	27.71	28.94	30.09		4,163	5,216
Housing Coordinator	GC7	11	TG	58.88	61.85	64.86	68.03	71.39	74.98	78.71		10,206	13,643
Housing for Health Manager	SH8	11	XZ	59.16	62.14	65.17	68.36	71.73	75.33	79.08		10,254	13,707
Housing Program Manager	HM8	11	1D	64.73	67.97	71.38	74.95	78.68	82.62	86.77		11,220	15,040
Housing Rehabilitation Specialist	TR7	41	JI	45.45	47.27	49.13	51.12	53.19	55.32	57.52		7,878	9,970
Housing Specialist I	GE1	41	Z1	35.92	37.36	38.92	40.44	42.07	43.72	45.46		6,226	7,880
Housing Specialist II	GE2	41	Z2	42.30	44.02	45.77	47.62	49.48	51.49	53.54		7,332	9,280
Housing Specialist III	GE3	41	Z3	46.62	48.51	50.47	52.47	54.56	56.75	59.02		8,081	10,230
Human Resources Clerk	BB5	41	FN	29.96	31.15	32.42	33.74	35.07	36.48	37.96		5,193	6,580
Human Resources Director	VG9	04	YX	94.12	98.80	103.77	108.96	114.39	120.11	126.10		16,314	21,857
Human Resources Technician	VE2	41	Y2	33.42	34.76	36.16	37.64	39.10	40.68	42.31		5,793	7,334

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Human Services Data Applications Manager	UU6	11	PT	50.67	53.22	55.88	58.68	61.61	64.68	67.93		8,783	11,774
Human Services Data Applications Specialist	JJ1	41	74	35.99	37.44	38.94	40.50	42.11	43.82	45.55		6,238	7,895
Human Services Data Applications Supervisor	JJ6	41	75	41.39	43.05	44.79	46.56	48.44	50.37	52.37		7,174	9,077
Human Services Department Director	SP9	04	4E	107.16	112.53	118.15	124.01	130.28	136.74	143.56		18,574	24,883
Hydrologist	GB2	41	VI	56.78	59.12	61.41	63.90	66.45	69.08	71.84		9,842	12,452
Imaging Technician	CC2	41	Y6	28.46	29.58	30.76	31.99	33.27	34.58	35.96		4,933	6,233
In Home Support Services Quality Assurance S	SM6	41	SL	38.45	39.94	41.54	43.22	44.94	47.50	49.40		6,665	8,563
Information Services Division Manager	UP7	11	JW	69.04	72.46	76.00	79.76	83.70	87.84	92.23		11,967	15,986
Inmate Program Manager	US2	11	LL	48.22	50.59	53.08	55.66	58.39	61.32	64.37		8,358	11,157
Institutional Supervisor	SW2	45	E5	47.50	49.31	51.18	53.11	55.15	57.27	59.56		8,233	10,324
Intern I	VJ2	9C	09	17.73	17.73	17.73	17.73	17.73	17.73	17.73		3,073	3,073
Intern II	VJ4	9C	AR	18.62	18.62	18.62	18.62	18.62	18.62	18.62		3,227	3,227
Intern III	VJ6	9C	AU	19.55	19.55	19.55	19.55	19.55	19.55	19.55		3,389	3,389
Intern IV	VJ8	9C	AY	20.53	20.53	20.53	20.53	20.53	20.53	20.53		3,558	3,558
Investigator Assistant	NV6	41	KN	31.24	32.50	33.75	35.07	36.54	37.98	39.49		5,415	6,845
Investigator Assistant - Public Defender	DJ5	41	ZW	31.24	32.50	33.75	35.07	36.54	37.98	39.49		5,415	6,845
Investment Officer	UA4	11	U4	48.16	50.53	53.01	55.59	58.32	61.24	64.29		8,348	11,143
IT Application Development and Support Analy	DD1	41	91	43.37	45.13	46.91	48.80	50.75	52.79	54.90		7,517	9,516
IT Application Development and Support Analy	DD2	41	92	47.70	49.63	51.60	53.66	55.82	58.04	60.37		8,268	10,464
IT Application Development and Support Analy	DD3	41	93	55.59	57.81	60.12	62.52	65.01	67.64	70.32		9,635	12,189
IT Application Development and Support Analy	DD5	41	94	63.93	66.49	69.14	71.91	74.78	77.77	80.88		11,081	14,019
IT Application Development and Support Supe	DD6	41	94	63.93	66.49	69.14	71.91	74.78	77.77	80.88		11,081	14,019
IT Business Systems Analyst	FF5	11	SS	48.24	50.63	53.17	55.84	58.62	61.57	64.64		8,361	11,204
IT Manager I	KK7	11	2B	52.85	55.48	58.26	61.15	64.21	67.43	70.79		9,160	12,270
IT Manager II	KK8	11	2C	63.73	66.91	70.26	73.79	77.47	81.33	85.39		11,046	14,801
IT Manager III	KK9	11	2D	70.09	73.58	77.29	81.15	85.20	89.46	93.95		12,149	16,284
IT Network/Communications Analyst I	NN1	41	21	46.89	48.80	50.73	52.74	54.88	57.05	59.35		8,127	10,287
IT Network/Communications Analyst II	NN2	41	22	51.59	53.66	55.80	58.02	60.35	62.77	65.27		8,942	11,313
IT Network/Communications Analyst III	NN3	41	23	60.10	62.50	64.99	67.60	70.31	73.12	76.06		10,417	13,183
IT Network/Communications Supervisor	NN6	41	24	69.12	71.87	74.74	77.75	80.85	84.08	87.46		11,981	15,159
IT Support Services Analyst I	TT1	41	Q1	38.31	39.84	41.43	43.10	44.84	46.62	48.48		6,640	8,403
IT Support Services Analyst II	TT2	41	Q2	42.14	43.84	45.59	47.41	49.31	51.28	53.33		7,304	9,244
IT Support Services Analyst III	TT3	41	Q3	49.10	51.10	53.11	55.23	57.45	59.75	62.14		8,511	10,771
IT Support Services Analyst IV	TT5	41	Q4	56.46	58.73	61.08	63.52	66.07	68.70	71.44		9,786	12,383
IT Support Services Supervisor	TT6	41	Q4	56.46	58.73	61.08	63.52	66.07	68.70	71.44		9,786	12,383
IT Systems Administration Analyst I	HH1	41	X1	46.82	48.70	50.65	52.68	54.78	56.96	59.23		8,115	10,266
IT Systems Administration Analyst II	HH2	41	X2	51.51	53.57	55.70	57.93	60.25	62.68	65.18		8,928	11,298
IT Systems Administration Analyst III	HH3	41	X3	60.00	62.40	64.89	67.50	70.20	73.00	75.93		10,400	13,161
IT Systems Administration Analyst IV	HH5	41	X4	68.99	71.76	74.63	77.60	80.74	83.96	87.32		11,958	15,135
IT Systems Administration Supervisor	HH6	41	X4	68.99	71.76	74.63	77.60	80.74	83.96	87.32		11,958	15,135
Junior in Civil Engineering	ED3	41	NB	41.54	41.54	41.54	43.24	44.96	46.76	48.62		7,200	8,427
Laboratory Assistant/Phlebotomist	NA3	41	I2	39.87	41.50	43.10	44.82	46.66	48.51	50.44		6,911	8,743
Laboratory Technician	NA5	41	WQ	42.43	44.08	45.91	47.69	49.63	51.60	53.65		7,354	9,299
Latent Print Examiner	BN2	41	L9		46.05	47.92	49.84	51.77	53.88	56.05		7,982	9,715
Latent Print Examiner Trainee	BN1	41	L8	44.29	46.05	47.92	49.84	51.77	53.88	56.05		7,677	9,715
Law Clerk - County Counsel	JC3	41	85	30.56	31.82	33.10	34.41	35.78	37.17	38.67		5,297	6,703
Law Clerk - District Attorney	JC4	41	85	30.56	31.82	33.10	34.41	35.78	37.17	38.67		5,297	6,703
Lead Medical Assistant	NW8	41	QQ	33.40	34.74	36.13	37.56	39.06	40.62	42.26		5,789	7,325

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Legal Document Examiner	BU9	41	P3	28.51	29.24	30.32	31.56	32.81	34.14	35.51		4,942	6,155
Legal Process Clerk II	BA9	41	FE	28.55	29.63	30.86	32.12	33.38	34.76	36.13		4,949	6,262
Legal Secretary I	BH2	41	C2	31.20	31.20	31.20	32.41	33.73	35.06	36.46		5,408	6,320
Legal Secretary II	BH3	41	C1	34.22	34.22	34.22	35.61	37.07	38.51	40.05		5,931	6,942
Licensed Vocational Nurse	PC3	41	SF	34.39	35.80	37.21	38.70	40.22	41.86	43.54		5,961	7,547
Lifeguard	GK1	9C	AK	18.44	18.80	19.16	19.55	19.55	19.55	19.55		3,196	3,389
Lifeguard Instructor	GK2	9C	AM	17.73	17.73	17.73	17.73	17.73	17.73	17.73		3,073	3,073
Maintenance Custodian	FD5	41	I3	29.40	30.56	31.78	33.02	34.32	35.67	37.12		5,096	6,434
Maintenance Electronic/Mechanical Worker	MG3	41	TL	39.12	40.70	42.27	44.00	45.71	47.55	49.47		6,781	8,575
Managing Director of Holistic Defense	JG7	08	SM	64.15	67.43	70.97	74.70	78.63	82.76	87.13		11,119	15,102
Medical Assistant	NW7	41	Y7	30.36	31.62	32.82	34.16	35.50	36.96	38.42		5,262	6,659
Medical Billing Technician	CH4	41	V2	34.22	35.66	37.08	38.55	40.07	41.65	43.32		5,931	7,509
Medical Care Eligibility Worker	SC8	41	J2	33.50	34.83	36.21	37.62	39.15	40.73	42.36		5,807	7,342
Medical Care Program Administrator	UV4	11	W6	53.75	56.42	59.18	62.09	65.14	68.42	71.84		9,316	12,452
Medical Care Program Benefits Manager	PJ8	11	W5	52.58	54.91	57.62	60.46	63.35	66.55	69.88		9,114	12,112
Medical Care Program Eligibility Supervisor	SE2	41	SX	37.84	39.32	40.84	42.50	44.20	45.98	47.83		6,559	8,290
Medical Care Service Worker	SM7	41	L6	33.17	34.49	35.86	37.29	38.78	40.30	41.92		5,749	7,266
Medical Director - Health Services Clinics	PT5	11	44	140.16	140.16	140.16	140.16	147.20	154.55	162.30		24,294	28,131
Medical Laboratory Technician	NC6	41	GU	48.34	50.27	52.28	54.37	56.51	58.81	61.15		8,379	10,599
Medical Supply Clerk	CL5	41	I4	25.17	26.22	27.23	28.31	29.47	30.64	31.86		4,363	5,522
Mental Health Client Specialist I	NP5	41	SG	39.95	41.53	43.16	44.90	46.72	48.57	50.50		6,925	8,753
Mental Health Client Specialist II	NP6	41	SN	41.93	43.60	45.31	47.14	49.03	50.97	53.01		7,268	9,188
Mental Health Counselor I	SL3	41	EB	38.28	39.81	41.42	43.07	44.82	46.53	48.39		6,635	8,387
Mental Health Counselor II	SL5	41	DZ	42.95	44.61	46.45	48.31	50.24	52.21	54.34		7,445	9,419
Mental Health Fee Clerk	SC4	41	8C	29.43	30.65	31.83	33.10	34.44	35.79	37.21		5,101	6,450
Mental Health Nurse Clinician	SK6	41	MZ	55.70	57.89	60.26	62.65	65.15	67.67	70.38		9,654	12,199
Mental Health Supervising Client Specialist	SK8	41	MT	51.31	53.37	55.55	57.73	60.03	62.38	64.89		8,894	11,247
Mental Health Utilization Review Specialist	SK7	41	MT	51.31	53.37	55.55	57.73	60.03	62.38	64.89		8,894	11,247
Nurse-Midwife	PJ4	41	38	73.31	76.24	79.34	82.50	85.82	89.23	92.81		12,707	16,087
Occupational Therapist - Mental Health	PP8	41	F5	54.98	54.98	54.98	54.98	57.14	59.45	61.84		9,530	10,719
Office Assistant I	BC3	41	J7	23.03	23.67	24.38	25.36	26.35	27.49	28.59		3,992	4,956
Office Assistant II	BC5	41	J8	24.67	25.69	26.71	27.79	28.93	30.10	31.32		4,276	5,429
Office Assistant III	BC7	41	JF	27.34	28.49	29.59	30.77	32.03	33.30	34.63		4,739	6,002
Office Assistant III Supervisory	BC8	41	01	28.77	29.98	31.16	32.39	33.71	35.03	36.41		4,987	6,311
Office of Response, Recovery, and Resiliency (	RR9	08	3R	76.01	79.82	83.80	87.99	92.39	97.07	101.91		13,175	17,664
Organizational Development - Human Service	DV8	11	5G	49.23	51.82	54.54	57.41	60.44	63.60	66.96		8,533	11,606
Paralegal	JC2	41	IQ	35.48	36.92	38.39	39.92	41.52	43.18	44.90		6,150	7,783
Park Maintenance Supervisor	MF5	47	JM	36.02	37.46	38.96	40.48	42.08	43.75	45.51		6,243	7,888
Park Maintenance Worker I	ME1	47	36	27.26	28.37	29.49	30.67	31.88	33.14	34.46		4,725	5,973
Park Maintenance Worker II	ME2	47	Y8	30.19	31.36	32.59	33.88	35.24	36.63	38.10		5,233	6,604
Park Maintenance Worker III	ME4	47	ES	32.84	34.14	35.48	36.92	38.37	39.87	41.48		5,692	7,190
Park Planner I	GW2	41	DS	35.92	37.36	38.92	40.44	42.07	43.72	45.46		6,226	7,880
Park Planner II	GW4	41	CI	42.30	44.02	45.77	47.62	49.48	51.49	53.54		7,332	9,280
Park Planner III	GW6	41	C8	46.62	48.51	50.47	52.47	54.56	56.75	59.02		8,081	10,230
Park Planner IV	GW8	41	TH	54.08	56.27	58.49	60.80	63.24	65.78	68.42		9,374	11,859
Park Services Officer	TU3	9C	G1	17.73	18.44	19.18	19.95	19.95	19.95	19.95		3,073	3,458
Parking Attendant	BW4	41	27	22.79	23.46	24.08	25.12	26.06	27.16	28.25		3,950	4,897
Parks Superintendent	GV6	11	9G	50.90	53.44	56.13	58.93	61.88	64.99	68.21		8,823	11,823

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Parks, Recreation, and Cultural Worker I	GM1	9C	TC	17.73	17.73	17.73	17.73	17.73	17.73	17.73		3,073	3,073
Parks, Recreation, and Cultural Worker II	GM2	9C	EG	19.09	19.47	19.85	20.27	20.27	20.27	20.27		3,309	3,513
Parks, Recreation, and Cultural Worker III	GM3	9C	EH	19.47	19.85	20.27	20.66	20.66	20.66	20.66		3,375	3,581
Parks, Recreation, and Cultural Worker IV	GM4	9C	EJ	19.85	20.27	20.66	21.09	21.09	21.09	21.09		3,441	3,656
Parts Technician	MN1	41	KO	27.14	28.18	29.32	30.48	31.78	32.98	34.30		4,704	5,945
Payroll Administrator	BK9	11	LB	40.31	42.33	44.44	46.67	49.01	51.46	54.03		6,987	9,365
Payroll Clerk	BB1	41	FN	29.96	31.15	32.42	33.74	35.07	36.48	37.96		5,193	6,580
Payroll Supervisor	BK8	41	HQ	38.95	40.48	42.11	43.80	45.54	47.35	49.26		6,751	8,538
Personnel/Payroll Clerk	BB3	41	FN	29.96	31.15	32.42	33.74	35.07	36.48	37.96		5,193	6,580
Pharmacist	NJ5	41	BA	81.34	81.34	81.34	81.34	84.57	87.97	91.50		14,099	15,860
Pharmacy Technician	NJ1	41	FA	37.45	38.95	40.56	42.11	43.82	45.57	47.40		6,491	8,216
Physician Assistant/Nurse Practitioner	PJ3	41	IA				86.61	90.10	93.68	97.45		15,012	16,891
Planner I	GA3	41	DS	35.92	37.36	38.92	40.44	42.07	43.72	45.46		6,226	7,880
Planner II	GA5	41	CI	42.30	44.02	45.77	47.62	49.48	51.49	53.54		7,332	9,280
Planner III	GA7	41	C8	46.62	48.51	50.47	52.47	54.56	56.75	59.02		8,081	10,230
Planner IV	GA8	41	TH	54.08	56.27	58.49	60.80	63.24	65.78	68.42		9,374	11,859
Planner IV (B)	GA8B	41	VI	56.78	59.12	61.41	63.90	66.45	69.08	71.84		9,842	12,452
Planning Director	GC9	04	6Z	97.52	102.37	107.49	112.86	118.51	124.37	130.60		16,903	22,637
Planning Technician	GF4	41	FX	31.25	32.51	33.80	35.18	36.60	38.02	39.53		5,417	6,852
Plumber	MG7	41	TL	39.12	40.70	42.27	44.00	45.71	47.55	49.47		6,781	8,575
Pretreatment Program Specialist	EC3	41	HZ	40.31	41.92	43.64	45.38	47.20	49.07	51.01		6,987	8,842
Pretrial Services Specialist	SS5	41	48	28.69	29.60	30.66	32.30	33.65	35.21	36.63		4,973	6,349
Principal Account Auditor	UF9	11	GC	57.36	60.19	63.21	66.35	69.66	73.15	76.81		9,942	13,313
Principal Administrative Analyst	UT4	08	UY	70.04	73.48	77.16	81.02	85.11	89.36	93.82		12,140	16,262
Principal Environmental Health Coordinator	TK7	11	MU	58.40	61.29	64.32	67.42	70.78	74.27	77.99		10,122	13,518
Principal Human Resources Analyst	VE9	08	UK	61.55	64.59	67.79	71.24	74.80	78.53	82.45		10,668	14,291
Principal Planner	GC6	11	D9	58.88	61.85	64.86	68.03	71.39	74.98	78.71		10,206	13,643
Probation Aide	SU2	41	VQ	34.73	36.11	37.56	39.02	40.58	42.23	43.91		6,020	7,611
Probation Division Director	SX5	12	LV	60.70	63.75	66.80	70.18	73.56	77.20	81.07		10,521	14,052
Program Manager - Human Services Departm	SE8	11	C5	56.49	59.23	62.10	65.12	68.34	71.78	75.33		9,791	13,057
Program Manager - Human Services Departm	SE8B	11	25	59.30	62.19	65.19	68.38	71.78	75.33	79.11		10,278	13,712
Program and Development Manager - Animal	AD7	11	DK	42.41	44.47	46.66	48.99	51.47	54.04	56.74		7,351	9,835
Program Coordinator	UU3	41	BV	37.58	39.15	40.51	42.53	44.37	46.44	48.30		6,514	8,372
Project Manager	WA6	11	MY	50.63	53.19	55.82	58.52	61.41	64.47	67.71		8,776	11,736
Property Tax Specialist	UE1	41	G3	38.92	40.47	42.06	43.72	45.51	47.30	49.19		6,746	8,526
Property Tax Systems Coordinator	UE3	41	G7	46.45	46.45	46.45	48.28	50.23	52.24	54.32		8,051	9,415
Protective Services Quality Assurance Speciali	SM5	41	ZG	45.34	47.17	49.06	51.00	53.04	55.17	57.39		7,859	9,947
Psychiatric Medical Director	PR6	11	GB	157.49	157.49	157.49	157.49	165.34	173.59	182.29		27,298	31,596
Psychiatric Mental Health Nurse Practitioner	PJ5	41	ZR				95.31	99.12	103.06	107.18		16,520	18,578
Psychiatric Technician	PC4	41	SF	34.39	35.80	37.21	38.70	40.22	41.86	43.54		5,961	7,547
Psychiatrist	PR5	85	PI	149.20	149.20	149.20	149.20	149.20	155.15	161.35		25,861	27,967
Public Defender	JG9	04	S6	127.86	134.25	140.98	148.01	155.37	163.16	171.31		22,162	29,693
Public Defender Investigator I	DJ6	41	SZ	45.57	47.48	49.45	51.52	53.67	55.92	58.25		7,899	10,096
Public Defender Investigator II	DJ7	41	SV	51.93	54.09	56.35	58.69	61.13	63.69	66.33		9,001	11,497
Public Defender Investigator III	DJ8	41	SR	57.10	59.48	61.96	64.57	67.24	70.05	72.97		9,897	12,648
Public Guardian Clerk	BP1	41	FQ	31.18	32.40	33.73	35.06	36.47	37.91	39.43		5,404	6,834
Public Guardian/Conservator	DG8	11	C5	56.49	59.23	62.10	65.12	68.34	71.78	75.33		9,791	13,057
Public Health Investigator	NV5	41	LU	25.42	26.44	27.52	28.60	29.76	30.95	32.20		4,406	5,581

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Public Health Manager	PT6	08	P0	70.24	73.73	77.42	81.28	85.37	89.66	94.14		12,175	16,317
Public Health Microbiologist	NE7	41	A9	44.67	46.43	48.28	50.21	52.19	54.34	56.52		7,743	9,797
Public Health Nurse I	PH3	41	WA	57.10	57.10	57.10	59.43	61.80	64.24	66.81		9,897	11,580
Public Health Nurse II	PH5	41	VK	63.19	63.19	63.19	65.71	68.32	71.05	73.88		10,953	12,806
Public Health Nurse III	PH8	41	YI			66.41	69.07	71.80	74.64	77.65		11,511	13,459
Public Health Nutritionist	NU5	41	H1	37.20	38.66	40.23	41.79	43.50	45.20	47.01		6,448	8,148
Public Health Officer	PT7	08	1B	125.30	131.58	138.12	145.08	152.30	159.94	167.93		21,718	29,107
Public Works Dispatcher	MU1	43	DD	33.09	34.38	35.74	37.17	38.70	40.22	41.83		5,735	7,250
Public Works Engineering Manager	EE2	11	HC	51.39	53.91	56.63	59.48	62.45	65.56	68.82		8,907	11,929
Public Works Equipment Trainer	UT2	41	PL	41.56	43.21	44.96	46.76	48.62	50.56	52.61		7,204	9,119
Public Works Maintenance Worker I	MU3	44	I6	29.06	30.20	31.37	32.61	33.91	35.27	36.68		5,037	6,358
Public Works Maintenance Worker II	MU5	44	8F	31.69	33.01	34.30	35.68	37.08	38.51	40.05		5,493	6,942
Public Works Maintenance Worker III	MU7	44	Y3	35.88	37.27	38.76	40.32	41.90	43.59	45.34		6,219	7,859
Public Works Maintenance Worker IV	MU9	44	CR	40.57	42.19	43.84	45.59	47.38	49.28	51.23		7,032	8,880
Public Works Manager - Disposal Sites	MV6	11	DE	56.63	59.38	62.35	65.41	68.58	72.03	75.63		9,816	13,109
Public Works Manager I	MV7	11	DB	46.56	48.85	51.23	53.75	56.38	59.20	62.15		8,070	10,772
Public Works Supervisor	MV4	44	GM	46.05	47.90	49.74	51.72	53.82	55.93	58.17		7,982	10,083
Pump Maintenance Mechanic	MP4	43	F9	39.14	40.68	42.30	43.99	45.74	47.52	49.40		6,784	8,563
Purchasing Technician	CL6	41	35	24.44	25.22	26.04	27.26	28.36	29.59	30.78		4,236	5,335
Quality Improvement Program Manager	SB7	11	Q6	52.45	55.07	57.70	60.61	63.56	66.71	70.05		9,091	12,142
Radiologic Technologist	NG3	41	AJ	55.43	55.43	55.43	57.71	59.92	62.34	64.83		9,608	11,237
Real Property Agent	DE5	41	6D	48.85	50.84	52.83	54.93	57.14	59.43	61.80		8,467	10,712
Receptionist	BU3	41	KJ	25.13	26.10	27.11	28.23	29.37	30.52	31.76		4,356	5,505
Recording Services Supervisor	BU8	41	AH	34.09	35.48	36.93	38.38	39.95	41.49	43.17		5,909	7,483
Records Clerk	BV7	41	FB	26.45	27.51	28.60	29.72	30.89	32.16	33.44		4,585	5,796
Recreation Coordinator	GT5	41	Y4	34.09	35.43	36.85	38.31	39.86	41.43	43.10		5,909	7,471
Recreation Program Specialist	GT4	41	34	27.03	28.06	29.18	30.36	31.61	32.87	34.17		4,685	5,923
Recreation Supervisor	GT7	41	52	37.38	38.88	40.44	42.03	43.71	45.47	47.30		6,479	8,199
Recycling Center Specialist - Disposal Sites	MW1	43	RS	25.32	26.33	27.38	28.48	29.61	30.79	32.02		4,389	5,550
Redevelopment Agency Administrator	WA9	04	7C	80.31	84.27	88.48	92.94	97.59	102.48	107.59		13,920	18,649
Registered Geologist	GB1	41	KV	64.95	67.56	70.23	73.06	76.02	78.97	82.13		11,258	14,236
Registered Veterinary Technician	AD4	41	ZF	30.41	31.64	32.88	34.20	35.95	37.75	37.75		5,271	6,543
Resource Planner I	TM4	41	DS	35.92	37.36	38.92	40.44	42.07	43.72	45.46		6,226	7,880
Resource Planner II	TM6	41	CI	42.30	44.02	45.77	47.62	49.48	51.49	53.54		7,332	9,280
Resource Planner III	TM8	41	C8	46.62	48.51	50.47	52.47	54.56	56.75	59.02		8,081	10,230
Resource Planner IV	TM9	41	TH	54.08	56.27	58.49	60.80	63.24	65.78	68.42		9,374	11,859
Risk Manager	UT6	08	UN	65.84	69.20	72.64	76.27	80.07	84.12	88.32		11,412	15,309
Road Superintendent	MV8	11	DF	56.63	59.38	62.35	65.41	68.58	72.03	75.63		9,816	13,109
Sanitation Maintenance Worker I	MR1	43	FU	30.06	31.21	32.45	33.79	35.11	36.50	37.95		5,210	6,578
Sanitation Maintenance Worker II	MR3	43	WI	32.71	34.02	35.38	36.76	38.23	39.73	41.31		5,670	7,160
Sanitation Maintenance Worker III	MR5	43	IE	36.96	38.39	39.93	41.51	43.16	44.86	46.66		6,406	8,088
Sanitation Superintendent	MS9	11	DF	56.63	59.38	62.35	65.41	68.58	72.03	75.63		9,816	13,109
Secretary	BJ5	41	YA	33.06	34.38	35.78	37.16	38.71	40.20	41.81		5,730	7,247
Senior Account Clerk	CH5	41	I9	29.29	30.48	31.70	32.96	34.29	35.66	37.08		5,077	6,427
Senior Accountant-Auditor	UF7	11	GA	54.61	57.36	60.19	63.21	66.35	69.66	73.14		9,466	12,677
Senior Accounting Technician	CH8	41	JL	36.72	38.16	39.69	41.30	42.92	44.63	46.42		6,365	8,046
Senior Administrative Analyst	UR7	08	UL	54.50	57.22	60.09	63.12	66.26	69.57	73.05		9,446	12,662
Senior Appraiser	DA8	41	JO	42.13	43.86	45.61	47.38	49.31	51.25	53.28		7,302	9,235

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Senior Automotive Mechanic	MM5	41	IU	37.79	39.37	41.00	42.69	44.49	46.34	48.19		6,550	8,353
Senior Behavioral Health Manager	NL8	11	C3	62.53	65.55	68.75	72.19	75.68	79.47	83.43		10,838	14,461
Senior Board Clerk	BX6	41	LO	34.59	36.00	37.46	38.95	40.50	42.10	43.77		5,995	7,587
Senior Building Equipment Mechanic	MH6	41	VZ				50.22	52.22	54.30	56.47		8,705	9,788
Senior Building Inspector	TR8	41	X6	50.08	52.09	54.16	56.36	58.59	60.93	63.37		8,680	10,984
Senior Building Permit Technician	TP5	41	HU	37.78	39.27	40.84	42.45	44.17	45.92	47.77		6,548	8,280
Senior Building Plans Checker	TP8	41	X6	50.08	52.09	54.16	56.36	58.59	60.93	63.37		8,680	10,984
Senior Buyer	VC5	41	HT	42.68	44.58	46.24	48.50	50.60	52.97	55.09		7,398	9,549
Senior Case Data Clerk	BN6	41	FI	28.07	29.21	30.39	31.63	32.87	34.17	35.57		4,865	6,165
Senior Civil Engineer	EE3	11	NK	63.56	66.74	70.02	73.53	77.12	80.93	84.99		11,017	14,731
Senior Communications Technician	MY6	41	BD	45.05	46.84	48.71	50.68	52.68	54.82	57.01		7,809	9,882
Senior Departmental Administrative Analyst	US5	11	LL	48.22	50.59	53.08	55.66	58.39	61.32	64.37		8,358	11,157
Senior Deputy Public Guardian	DG6	41	ZY	50.45	52.48	54.61	56.76	59.02	61.33	63.79		8,745	11,057
Senior Electrician	MG5	41	1C	41.43	43.11	44.80	46.60	48.47	50.41	52.44		7,181	9,089
Senior Employment and Training Specialist	SH2	41	IC	40.13	41.80	43.44	45.23	47.06	48.92	50.87		6,956	8,817
Senior Engineering Associate	EC8	41	IG	49.93	51.92	54.00	56.10	58.38	60.68	63.12		8,654	10,941
Senior Group Supervisor	SV7	45	TU	42.92	44.62	46.39	48.21	50.20	52.16	54.27		7,439	9,407
Senior Health Educator	NH6	41	H2	45.04	46.87	48.69	50.71	52.70	54.80	56.99		7,807	9,878
Senior Health Services Manager	PJ7	11	W2	60.05	62.79	65.83	69.04	72.43	76.00	79.82		10,408	13,835
Senior Human Resources Analyst	VE7	08	UJ	53.61	56.29	59.14	62.07	65.20	68.45	71.85		9,292	12,454
Senior Human Services Analyst	XA7	11	LL	48.22	50.59	53.08	55.66	58.39	61.32	64.37		8,358	11,157
Senior Laboratory Assistant/Phlebotomist	NA4	41	S8	42.65	44.37	46.17	48.00	49.89	51.90	53.97		7,393	9,355
Senior Legal Secretary	BH5	41	B9	38.00	38.00	38.00	39.52	41.11	42.76	44.47		6,587	7,708
Senior Medical Billing Technician	MB6	41	JL	36.72	38.16	39.69	41.30	42.92	44.63	46.42		6,365	8,046
Senior Mental Health Client Specialist I	SK5	41	GG	45.69	47.53	49.44	51.43	53.47	55.63	57.84		7,919	10,025
Senior Mental Health Client Specialist II	SL6	41	GZ	47.98	49.90	51.92	54.01	56.15	58.41	60.75		8,316	10,530
Senior Mental Health Counselor	SL7	41	SH	47.51	49.36	51.33	53.39	55.52	57.73	60.04		8,235	10,407
Senior Plumber	MN5	41	0P	41.43	43.11	44.80	46.60	48.47	50.41	52.44		7,181	9,089
Senior Public Health Investigator	NV7	41	LW	31.20	32.51	33.75	35.13	36.51	37.96	39.48		5,408	6,843
Senior Public Health Microbiologist	NE8	41	XP	46.91	48.82	50.75	52.72	54.89	57.05	59.33		8,131	10,284
Senior Public Health Nutritionist	NU7	41	H3	41.34	42.96	44.64	46.46	48.31	50.23	52.24		7,165	9,055
Senior Real Property Agent	DE6	41	SY	53.66	55.81	58.04	60.37	62.77	65.32	67.92		9,301	11,773
Senior Receptionist	BU7	41	JF	27.34	28.49	29.59	30.77	32.03	33.30	34.63		4,739	6,002
Senior Social Worker	SN5	41	H4	42.72	44.45	46.21	48.07	49.98	52.05	54.09		7,405	9,375
Senior Social Worker FCS/APS	SM8	41	10	44.88	46.66	48.52	50.48	52.49	54.61	56.79		7,779	9,843
Senior Staff Development Trainer	SM9	41	SJ	47.99	49.92	51.85	53.98	56.12	58.33	60.65		8,318	10,512
Senior Treatment Plant Operator	MT6	43	IM	42.02	43.67	45.44	47.23	49.10	51.10	53.14		7,283	9,211
Senior Welfare Fraud Investigator	RH6	41	VG	50.53	50.53	50.53	52.58	54.70	56.86	59.14		8,758	10,251
Shelter Maintenance Manager	AC3	41	D3	26.89	28.25	29.68	31.15	32.71	34.35	34.35		4,661	5,954
Sheriff-Coroner	RG9	03	4B	157.34	157.34	157.34	157.34	157.34	157.34	157.34		27,272	27,272
Sheriff's Administrative Manager	SA8	11	50	60.86	63.80	66.95	70.22	73.73	77.38	81.25		10,549	14,083
Sheriff's Chief Deputy	RG5	07	8B	92.55	97.16	102.00	107.17	112.48	118.12	124.02		16,042	21,496
Sheriff's Community Service Officer	BN7	41	IS	34.81	36.18	37.65	39.09	40.64	42.26	43.96		6,034	7,620
Sheriff's Coroner Investigator I	RA1	41	3S	44.29	46.05	47.92	49.81	51.77	53.88	56.05		7,677	9,715
Sheriff's Coroner Investigator II	RA2	41	3T	48.72	50.69	52.71	54.81	56.99	59.27	61.64		8,445	10,684
Sheriff's Corrections Officer	RC6	51	L1	41.22	43.17	45.34	47.62	49.99	52.51	55.14		7,145	9,557
Sheriff's Lieutenant	RG3	21	L7	75.56	79.33	83.29	87.45	91.83	96.42	101.24		13,097	17,548
Sheriff's Property and Evidence Supervisor	CM8	41	SU	35.90	37.35	38.84	40.37	42.00	43.68	45.42		6,223	7,873

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Sheriff's Property Clerk	CM5	41	EV	31.21	32.46	33.79	35.16	36.55	37.97	39.49		5,410	6,845
Sheriff's Records Clerk	BN5	41	FZ	30.38	31.62	32.88	34.17	35.57	36.96	38.42		5,266	6,659
Sheriff's Security Officer	RC3	35	FM	28.36	29.15	30.69	32.24	33.86	35.54	37.32		4,916	6,469
Sheriff's Sergeant	RE7	72	L3	59.81	62.80	65.94	69.25	72.70	76.34	80.16		10,367	13,894
Sheriff's Supervising Coroner Investigator	RA7	41	3U	56.01	58.26	60.59	63.02	65.52	68.16	70.89		9,708	12,287
Social Work Supervisor I	SN6	41	H4	42.72	44.45	46.21	48.07	49.98	52.05	54.09		7,405	9,375
Social Work Supervisor II	SN7	41	SJ	47.99	49.92	51.85	53.98	56.12	58.33	60.65		8,318	10,512
Social Work Supervisor II FCS/APS	SN8	41	16	50.36	52.43	54.46	56.67	58.94	61.24	63.68		8,729	11,038
Social Worker I	SM2	41	SI	31.25	32.56	33.86	35.21	36.64	38.05	39.59		5,417	6,862
Social Worker II	SM4	41	SK	37.47	38.92	40.51	42.12	43.84	45.55	47.37		6,495	8,211
Solid Waste Inspector I	TN1	43	8G	32.06	33.33	34.69	36.07	37.49	39.04	40.59		5,557	7,035
Solid Waste Inspector II	TN4	43	IT	37.21	38.67	40.26	41.85	43.52	45.29	47.11		6,450	8,166
Staff Development Program Manager	SE6	11	PG	52.45	55.07	57.70	60.61	63.56	66.71	70.05		9,091	12,142
Staff Development Trainer	SE4	41	EK	35.62	37.38	39.30	41.28	43.30	45.50	47.33		6,174	8,204
State Bar Certified Student - County Counsel	JC6	09	UB	25.91	27.23	28.59	30.01	31.49	33.09	34.77		4,491	6,027
State Bar Certified Student - District Attorney	JC7	61	2U	25.91	27.23	28.59	30.01	31.49	33.09	34.77		4,491	6,027
Student Nurse Trainee	VJ9	9C	AV							29.22		5,065	5,065
Substance Abuse Prevention Coordinator	NT5	41	H1	37.20	38.66	40.23	41.79	43.50	45.20	47.01		6,448	8,148
Supervising Building Inspector	TR9	41	MQ	52.82	54.96	57.15	59.44	61.80	64.24	66.83		9,155	11,584
Supervising Child Support Specialist	BY7	41	XQ	40.24	41.84	43.52	45.23	47.07	48.92	50.87		6,975	8,817
Supervising Communications Technician	MY7	41	X7	49.91	51.89	53.93	56.10	58.32	60.66	63.08		8,651	10,934
Supervising Corrections Officer	RC8	51	TN	47.04	49.43	51.91	54.48	57.23	60.07	63.07		8,153	10,932
Supervising Custodian	FD8	41	WZ	31.79	33.09	34.39	35.74	37.17	38.65	40.20		5,510	6,968
Supervising Heavy Equipment Mechanic	MP5	44	XA	42.41	44.10	45.90	47.69	49.59	51.58	53.61		7,351	9,292
Supervising Planner	GA9	41	TH	54.08	56.27	58.49	60.80	63.24	65.78	68.42		9,374	11,859
Supervising Water Quality Specialist	TL6	41	Q5	50.59	52.59	54.71	56.90	59.17	61.53	64.00		8,769	11,093
Tax Collection Supervisor	CJ9	11	LA	40.54	42.52	44.57	46.78	49.04	51.46	54.03		7,027	9,365
Tax Manager	UE6	11	GX	47.23	49.57	52.05	54.64	57.39	60.24	63.28		8,186	10,968
Traffic Engineer	ED6	41	NH	51.48	53.57	55.68	57.93	60.24	62.63	65.12		8,923	11,287
Transfer Truck Driver	MW4	43	TQ	38.98	40.53	42.11	43.77	45.52	47.30	49.19		6,756	8,526
Treasury/Tax Collection Manager	UA5	11	AB	65.69	68.91	72.26	75.88	79.71	83.65	87.82		11,386	15,222
Treatment Plant Operations Supervisor	MT8	43	MX	47.28	49.13	51.14	53.15	55.26	57.48	59.78		8,195	10,362
Treatment Plant Operator	MT3	43	ID	37.75	39.30	40.85	42.47	44.20	45.96	47.80		6,543	8,285
Treatment Plant Operator in Training	MT1	43	WO	32.54	33.83	35.24	36.61	38.06	39.60	41.18		5,640	7,138
Undersheriff	RG8	07	P9	98.28	102.01	107.13	112.48	118.12	124.02	130.19		17,035	22,566
Unified Permit Center Manager	GD7	11	1U	54.68	57.41	60.28	63.29	66.46	69.78	73.27		9,478	12,700
Urban Designer	WA5	41	YK	53.89	56.09	58.34	60.64	63.06	65.53	68.17		9,341	11,816
Vector Control Specialist	TC6	41	55	40.58	42.18	43.87	45.58	47.44	49.34	51.32		7,034	8,895
Vector Ecologist	TC7	41	58	45.23	47.04	48.89	50.87	52.93	55.05	57.24		7,840	9,921
Veteran Services Officer	SR9	11	NA	47.09	49.35	51.80	54.31	57.08	59.86	62.85		8,162	10,894
Veteran Services Representative	SR7	41	VU	34.92	36.33	37.78	39.32	40.87	42.49	44.19		6,053	7,659
Veterinarian	AD8	11	BC	75.10	78.48	82.38	86.51	90.83	95.36	100.64		13,017	17,444
Victim Services Representative	BY4	41	VY	31.26	32.53	33.80	35.16	36.61	38.02	39.53		5,418	6,852
Victim/Witness Assistance Program Manager	UU2	11	LC	37.44	39.27	41.20	43.18	45.31	47.60	49.99		6,489	8,665
Warehouse Supervisor	CK5	41	WJ	29.39	30.56	31.80	33.01	34.34	35.70	37.12		5,094	6,434
Warehouse Worker	CK3	41	Y9	26.40	27.47	28.51	29.60	30.82	32.03	33.31		4,576	5,774
Water Quality Specialist I	TJ2	41	XI	36.22	37.70	39.19	40.76	42.42	44.09	45.85		6,278	7,947
Water Quality Specialist II	TJ3	41	JV	39.16	40.68	42.15	44.34	46.37	48.52	50.48		6,788	8,750

COUNTY OF SANTA CRUZ

MONTHLY AND HOURLY PAY RANGES

AS OF SEPTEMBER 4, 2026

Job Description	Class	Benefit Status	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Monthly Pay First Step	Monthly Pay Last Step
Water Quality Specialist III	TJ6	41	UQ	44.18	45.96	47.76	49.66	51.67	53.75	55.89		7,658	9,687
Water Resources Program Manager	GC4	11	SW	61.58	64.84	68.24	71.83	75.61	79.58	83.78		10,674	14,522
Welfare Fraud Investigator I	RH2	41	KP	38.81	40.33	41.91	43.59	45.36	47.15	49.06		6,727	8,504
Welfare Fraud Investigator II	RH3	41	VF	49.76	49.76	49.76	49.76	51.71	53.80	55.95		8,625	9,698
Workforce Development Board Director	SP4	11	JS	65.17	68.42	71.77	75.25	78.96	82.88	87.04		11,296	15,087

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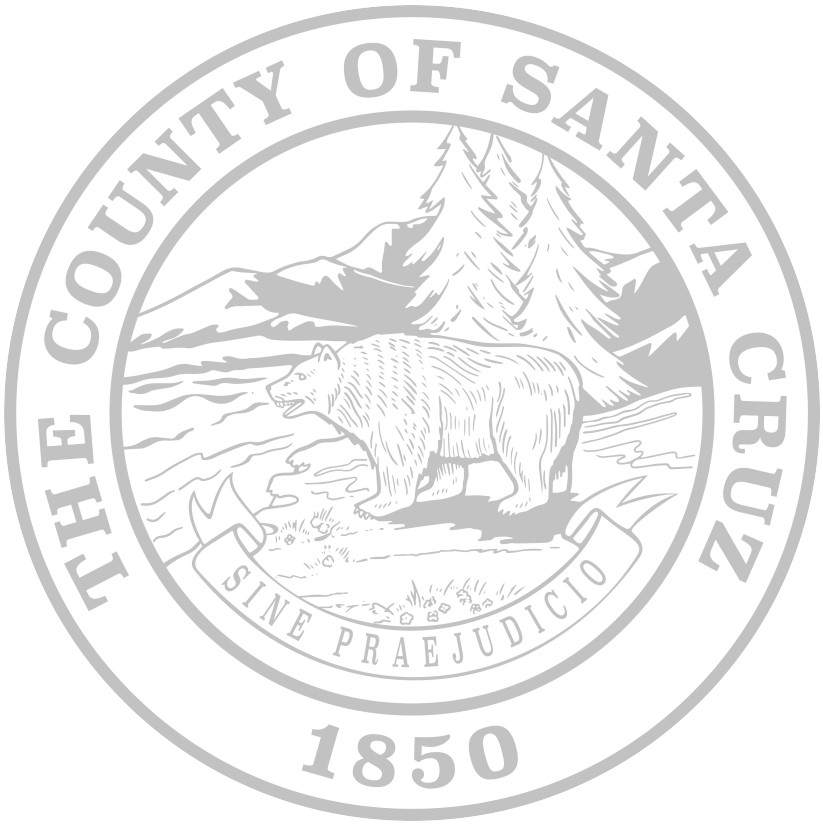
INTERNAL SERVICE FUNDS



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COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**PUBLIC WORKS TRUST**
SERVICE ACTIVITY	**PUBLIC WORKS TRUST**
FUND	**60005**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
NET ASSETS - BEGINNING BALANCE	**(0)**	**(0)**	**(45,940)**	**(45,940)**
NET ASSETS - ENDING BALANCE	**(0)**	**(0)**	**(45,940)**	**(45,940)**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE INFORMATION SERVICES ISF
SERVICE ACTIVITY INFORMATION SERVICES ISF
FUND 60100

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
42042 - MANAGEMENT SERVICES	30,000	-	-	-
42112 - DUPLICATING SERVICES	181,189	162,708	170,000	170,000
42124 - TELEPHONE SERVICES	5,169,153	5,561,087	2,406,567	2,406,567
42131 - ISD-PROGRAMMING REVENUE	3,355,062	3,700,018	16,789,732	16,789,732
42132 - ISD-NETWORK REVENUE	9,259,603	9,850,484	-	-
42134 - ISD-IT SUPPORT SERV (PCR) REV	48,556	45,369	-	-
42135 - ISD-GIS SERV REVENUE	302,999	150,492	4,800	4,800
42137 - ISD-MAIL PROCESSING SERV REV	261,272	282,130	296,000	296,000
42332 - SALES-OTHER-NON TAXABLE	337	-	1,200	1,200
42333 - SALES-IT HARDWARE & SOFTWARE	3,018,380	3,242,501	7,320,680	7,320,680
42367 - CONTRIBUTIONS FROM OTHER FUNDS	377,383	-	-	-
42380 - NSF CHECKS	(94)	-	-	-
42384 - OTHER REVENUE	7,278	37,236	-	-
TOTAL OPERATING REVENUES	**22,011,119**	**23,032,025**	**26,988,979**	**26,988,979**
OPERATING EXPENSES				
51000 - REGULAR PAY	6,977,637	7,288,895	7,753,474	7,754,334
51005 - OVERTIME PAY	25,020	34,205	42,092	42,092
51010 - EXTRA HELP	17,298	46,090	29,826	29,826
51040 - DIFFERENTIAL PAY	161,611	165,082	149,529	149,529
52010 - SOCIAL SECURITY	533,266	559,209	583,089	583,155
52015 - RETIREMENT (PERS)	2,118,078	2,133,139	2,282,622	2,282,875
53010 - HEALTH INSURANCE AND BENEFITS	1,349,871	1,345,100	1,285,856	1,299,120
53015 - UNEMPLOYMENT INSURANCE	1,881	2,284	3,920	3,920
54010 - WORKER'S COMP. INSURANCE	110,141	74,191	65,344	65,344
55021 - OTHER BENEFITS MISC	696	1,334	-	-
61221 - TELEPHONE-NON TELECOM 1099	2,624,498	2,942,754	2,496,400	2,496,400
61535 - OTHER INSURANCE	190,476	240,768	161,280	161,280
61725 - MAINT-OFFICE EQUIPMNT-SERVICES	14,456	11,090	20,315	20,315
61730 - MAINT-OTH EQUIP-SERVICES	325,382	444,204	564,465	754,781
61731 - MAINT-OTH EQUIP-SUPPLIES	9,891	10,386	10,000	10,000
61845 - MAINT-STRUCT/IMPS/GRDS-OTH-SRV	130,310	226,942	237,456	237,456
62020 - MEMBERSHIPS	750	18,066	5,000	5,000
62214 - DUPLICATING SERVICES	(155)	-	-	-
62219 - PC SOFTWARE PURCHASES	473,654	245,606	1,652,652	1,652,652
62223 - SUPPLIES	38,483	33,037	61,400	61,905
62225 - NON-PC SOFTWARE	481,827	626,377	1,265,213	1,390,776
62226 - INVENTORIABLE ITEMS <5000	207,549	461,264	98,200	273,765
62227 - SOFTWARE LICENSE SERVICES	2,466,391	1,012,792	1,367,122	1,367,122
62229 - HARDWARE REPLACEMENT FEE	1,985,341	1,269,146	1,689,681	1,943,163
62230 - HCM SOFTWARE SUBSCRIPTION	-	15,957	90,412	90,412
62321 - CUSTODIAL SERVICES	102,482	89,904	106,787	106,787

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE INFORMATION SERVICES ISF
SERVICE ACTIVITY INFORMATION SERVICES ISF
FUND 60100

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
62325 - DATA PROCESSING SERVICES	-	-	651,327	651,327
62362 - REAL ESTATE SERVICES	31,721	101	-	-
62364 - PURCHASING SERVICES	29,802	21,621	34,965	34,965
62381 - PROF & SPECIAL SERV-OTHER	458,185	786,916	303,649	4,242,978
62500 - EQUIPMENT LEASE & RENT	913,258	135,337	123,618	123,618
62610 - RENTS/LEASES-STRUC IMP & GRNDS	1,080	1,080	1,620	1,620
62801 - ADVERTISING & PROMOTION SUPP	4,547	1,687	5,300	5,300
62815 - COST OF SUPPLIES REISSUED	189,585	192,214	200,000	200,000
62867 - PRINTING MATERIALS	36,697	28,170	42,000	42,000
62910 - AIR FARE	1,008	-	1,200	1,200
62914 - EDUCATION & TRAINING(REPT)	18,064	13,880	28,030	28,030
62922 - LODGING	6,399	1,081	4,500	4,500
62924 - MEALS	1,300	20	3,000	3,000
62926 - MILEAGE	1,032	459	-	-
62928 - TRAVEL-OTHER(NON-REPT)	527	258	-	-
62930 - REGISTRATIONS (NON REPT)	-	800	-	-
62935 - SERVICE CENTER CHARGES	10,955	221	3,302	3,302
62938 - SERV CTR POOL VEH CHARGES	238	200	1,500	1,500
63070 - UTILITIES	90,830	109,808	76,588	76,588
74915 - DEPRECIATION DATA PROCESSING	475,647	374,841	165,543	165,543
74920 - DEPRECIATION EQUIPMENT	487,575	379,934	44,932	44,932
74940 - DEPRECIATION STRUCT & IMP	10,095	9,106	2,899	2,899
74950 - AMORTIATION EXP - ROU LEASES	1,252,546	-	190,447	190,447
74954 - AMORTIZATION - SBITA	-	-	1,045,401	1,045,401
75315 - COUNTY OVERHEAD A87/CP	419,616	520,240	556,098	556,098
95220 - INTRA-FUND TRF-MANAGEMNT SERVS	-	-	147,333	147,333
95225 - INTRA-FUND TRANSFER IN - OTHER	-	(372,922)	(6,701,587)	(6,701,587)
95226 - INTRA-FUND TRANSFER OUT - OTHER	-	372,922	6,654,284	6,654,284
TOTAL OPERATING EXPENSES	**24,787,539**	**21,875,794**	**25,608,084**	**30,307,287**
OPERATING INCOME (LOSS)	**(2,776,420)**	**1,156,231**	**1,380,895**	**(3,318,308)**
NON-OPERATING REVENUE(EXPENSE)				
40894 - ST-OTHER	19,761	110,828	-	-
42451 - GAIN ON SALE OF FIXED ASSET	903	-	-	-
74421 - INTEREST ON ROU LEASES	(51,949)	(11,669)	(35,433)	(35,433)
74424 - INTEREST ON SBITA	(30,485)	-	(48,401)	(48,401)
75400 - LOSS ON DISP OF FIXED ASSETS	(10,659)	(5,032)	-	-
TOTAL NON-OPERATING REVENUE(EXPENSE)	**(72,428)**	**94,127**	**(83,834)**	**(83,834)**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**(2,848,848)**	**1,250,359**	**1,297,061**	**(3,402,142)**
TRANSFERS				
42462 - OPERATING TRANSFER IN	-	4,269,866	-	-

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE INFORMATION SERVICES ISF
SERVICE ACTIVITY INFORMATION SERVICES ISF
FUND 60100

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
90000 - OPERATING TRANSFERS OUT	(800,000)	-	-	-
TOTAL TRANSFERS	**(800,000)**	**4,269,866**	**-**	**-**
CHANGE IN NET ASSETS	**(3,648,848)**	**5,520,225**	**1,297,061**	**(3,402,142)**
NET ASSETS - BEGINNING BALANCE	**(6,434,862)**	**(10,083,710)**	**(4,563,485)**	**(4,563,485)**
NET ASSETS - ENDING BALANCE	**(10,083,710)**	**(4,563,485)**	**(3,266,424)**	**(7,965,627)**
42479 - SBITA INCEPTION	462,948	-	-	-
42480 - SBITA INCEPTION-OFFSET	(462,948)	-	-	-
74231 - PRINCIPAL ON ROU LEASES	160,760	54,171	191,086	191,086
74232 - PRINCIPAL ON ROU LEASES-OFFSET	(160,760)	-	(191,086)	(191,086)
74234 - PRINCIPAL ON SBITA	1,133,008	3,374,329	2,438,703	3,636,406
74235 - PRINCIPAL ON SBITA-OFFSET	(1,133,008)	-	(1,168,642)	(3,636,406)
86204 - EQUIPMENT	265,867	-	15,000	15,000
86250 - EQUIPMENT - ISF OFFSET	(265,867)	-	(15,000)	(15,000)
86401 - SBITA - CAPITAL EXP	462,948	-	-	-
86410 - SBITA - CAPITAL EXP - OFFSET	(462,948)	-	-	-

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**PUBLIC WORKS -ISF**
SERVICE ACTIVITY	**PUBLIC WORKS -ISF**
FUND	**60105**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
41570 - ENCROACHMENT FEES	16,793	-	-	-
42047 - OTHER CHARGES CURRENT SERVICES	1,329,564	498,532	505,000	505,000
42104 - COUNTY GARAGE SERVICES	1,318,494	1,238,936	1,352,000	1,352,000
42108 - JOB COST BILLINGS ONLY	52,974,409	50,419,625	67,634,960	67,634,960
42380 - NSF CHECKS	(49)	(2,233)	(5,000)	(5,000)
42381 - NSF CHECKS-RETURNED CHECK FEES	320	160	500	500
42384 - OTHER REVENUE	451	1,330	-	-
TOTAL OPERATING REVENUES	**55,639,981**	**52,156,349**	**69,487,460**	**69,487,460**
OPERATING EXPENSES				
51000 - REGULAR PAY	24,228,653	25,136,844	30,276,362	30,276,362
51005 - OVERTIME PAY	562,324	692,495	660,000	660,000
51010 - EXTRA HELP	130,417	239,534	247,500	247,500
51040 - DIFFERENTIAL PAY	500,413	553,351	551,221	551,221
52010 - SOCIAL SECURITY	1,902,062	1,994,464	2,266,416	2,266,416
52015 - RETIREMENT (PERS)	7,304,435	7,233,456	8,355,801	8,355,801
53010 - HEALTH INSURANCE AND BENEFITS	5,016,357	5,226,104	7,536,835	7,536,835
53015 - UNEMPLOYMENT INSURANCE	20,920	17,576	21,301	21,301
54010 - WORKER'S COMP. INSURANCE	853,616	906,952	1,065,048	1,065,048
55021 - OTHER BENEFITS MISC	4,670	5,993	6,540	6,540
61725 - MAINT-OFFICE EQUIPMNT-SERVICES	7,544	4,550	9,000	9,000
62330 - DPW SERVICES-GENERAL MONEY	1,229,905	554,871	505,000	1,404,058
62842 - INVENTORY MATERIALS PURCHASED	28,549	32,633	250,000	250,000
74910 - DEPRECIATION AUTO	690,337	776,665	1,031,883	1,031,883
74920 - DEPRECIATION EQUIPMENT	245,770	278,361	131,202	131,202
74940 - DEPRECIATION STRUCT & IMP	59,084	57,844	88,116	88,116
75320 - DEPT OVERHEAD COSTS-1099	6,005,377	7,259,328	8,396,896	8,481,901
75321 - DIV OVERHEAD COSTS-1099	6,787,597	6,899,255	8,174,057	8,407,631
TOTAL OPERATING EXPENSES	**55,578,031**	**57,870,276**	**69,573,178**	**70,790,815**
OPERATING INCOME (LOSS)	**61,950**	**(5,713,927)**	**(85,718)**	**(1,303,355)**
NON-OPERATING REVENUE(EXPENSE)				
40436 - INTEREST LOAN PAYMENTS	-	89,901	27,000	27,000
40440 - RENTS & CONCESSIONS	-	58,715	58,718	58,718
40894 - ST-OTHER	-	-	-	350,000
42375 - INSURANCE PROCEEDS	85,101	2,356	-	-
42376 - PRIN/OTHER LOAN REPAYMENTS	-	1,400,000	597,850	597,850
42377 - OFFSET-LOAN PRIN REPAYMTS	-	(1,400,000)	(597,850)	(597,850)
42451 - GAIN ON SALE OF FIXED ASSET	35,952	20,793	-	-
74421 - INTEREST ON ROU LEASES	40	-	-	-
75400 - LOSS ON DISP OF FIXED ASSETS	(6,849)	-	-	-
TOTAL NON-OPERATING REVENUE(EXPENSE)	**114,243**	**171,765**	**85,718**	**435,718**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**PUBLIC WORKS -ISF**
SERVICE ACTIVITY	**PUBLIC WORKS -ISF**
FUND	**60105**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**176,194**	**(5,542,162)**	**-**	**(867,637)**
TRANSFERS				
42462 - OPERATING TRANSFER IN	96,000	-	-	50,000
TOTAL TRANSFERS	**96,000**	**-**	**-**	**50,000**
CHANGE IN NET ASSETS	**272,194**	**(5,542,162)**	**-**	**(817,637)**
NET ASSETS - BEGINNING BALANCE	**(33,626,482)**	**(33,354,288)**	**(38,896,450)**	**(38,896,450)**
NET ASSETS - ENDING BALANCE	**(33,354,288)**	**(38,896,450)**	**(38,896,450)**	**(39,714,087)**
86110 - BUILDINGS AND IMPROVEMENTS	35,968	112,159	1,075,000	1,167,841
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	(35,968)	(112,159)	(1,075,000)	(1,167,841)
86204 - EQUIPMENT	64,124	149,823	152,600	326,232
86209 - MOBILE EQUIPMENT	1,397,054	971,391	1,900,000	2,784,772
86250 - EQUIPMENT - ISF OFFSET	(1,461,178)	(1,121,214)	(2,052,600)	(3,111,004)

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**SERVICE CENTER ISF**
SERVICE ACTIVITY	**SERVICE CENTER ISF**
FUND	**60110**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
42047 - OTHER CHARGES CURRENT SERVICES	55,784	59,461	65,727	65,727
42105 - COUNTY OVERHEAD CHARGES	34,471	67,018	-	-
42122 - SERVICE CENTER CHGS	1,896,169	1,097,756	2,081,571	2,081,571
42123 - SERVICE CENTER REPLCMT CHG	1,251,611	675,806	1,193,397	1,193,397
42140 - SERV.CENTER-TIME AND MATERIALS	1,316,695	1,397,660	1,983,802	1,983,802
42141 - SERV.CENTER-GSD FUEL	227,856	224,499	304,358	304,358
42142 - SERV.CENTER-POOL VEHICLES	56,243	36,350	50,033	50,033
42143 - SERV.CENTER-DPW FUEL	581,281	640,788	779,788	779,788
42144 - SERV.CENTER-FUEL CREDIT CARDS	61,813	53,261	71,439	71,439
42384 - OTHER REVENUE	24,940	20,041	-	-
TOTAL OPERATING REVENUES	**5,506,863**	**4,272,640**	**6,530,115**	**6,530,115**
OPERATING EXPENSES				
51000 - REGULAR PAY	325,729	390,804	476,561	476,561
51040 - DIFFERENTIAL PAY	5,381	6,156	5,314	5,314
51099 - SALARY SAVINGS BUDGETED	-	-	(12,866)	(12,866)
52010 - SOCIAL SECURITY	24,724	30,335	36,457	36,457
52015 - RETIREMENT (PERS)	97,899	112,929	131,600	131,600
53010 - HEALTH INSURANCE AND BENEFITS	81,560	101,420	114,879	114,879
53015 - UNEMPLOYMENT INSURANCE	-	677	819	819
61110 - CLOTHING & PERSONAL SUPPLIES	5,813	6,471	5,220	5,220
61220 - TELECOM SERVICES	5,052	5,850	4,780	4,780
61425 - OTHER HOUSEHOLD SERVICES	1,611	1,389	2,000	2,000
61535 - OTHER INSURANCE	76,131	106,279	106,279	106,279
61715 - MAINT-BUILDING EQMT-SERVICES	-	8,137	-	-
61720 - MAINT-MOBILE EQUIPMENT-SERV	382,236	568,562	444,100	484,466
61721 - MAINT-MOBILE EQUIPMNT-SUPPLIES	-	13	-	-
61722 - MAINT-MOBILE EQUIPMENT-TIRES	-	32,973	30,000	30,000
61730 - MAINT-OTH EQUIP-SERVICES	123,172	55,735	77,000	77,000
61830 - FACILITIES MNT-ELECTRICAL-SERV	30,000	-	-	-
61845 - MAINT-STRUCT/IMPS/GRDS-OTH-SRV	45,764	51,216	25,000	25,000
62020 - MEMBERSHIPS	-	-	40	40
62214 - DUPLICATING SERVICES	927	905	500	500
62219 - PC SOFTWARE PURCHASES	948	1,239	3,954	3,954
62221 - POSTAGE	325	200	440	440
62223 - SUPPLIES	951	1,698	900	900
62227 - SOFTWARE LICENSE SERVICES	70,975	65,146	173,013	173,013
62230 - HCM SOFTWARE SUBSCRIPTION	-	1,262	-	-
62317 - CONSULT/MGT/PC SERVICES	16,624	182	-	-
62321 - CUSTODIAL SERVICES	1,173	449	1,400	1,400
62325 - DATA PROCESSING SERVICES	4,632	10,021	6,728	6,728
62363 - WAREHOUSE SERVICES	-	-	2,160	2,160

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**SERVICE CENTER ISF**
SERVICE ACTIVITY	**SERVICE CENTER ISF**
FUND	**60110**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
62364 - PURCHASING SERVICES	11,287	16,108	25,000	25,000
62365 - MANAGEMENT SERVICES	408,192	467,387	891,577	891,577
62500 - EQUIPMENT LEASE & RENT	811,713	1,295	10,000	10,000
62610 - RENTS/LEASES-STRUC IMP & GRNDS	2,160	2,160	-	-
62715 - SMALL TOOLS & INSTRUMENTS	3,000	2,156	12,000	12,000
62841 - INV MTRLS USED-CRDR-CO WAREHSE	-	-	47,783	47,783
62856 - SPECIAL MISC EXPENSE-SERVICES	23,848	15,472	20,000	20,000
62890 - SUBSCRIPTIONS BOOKS & ED MATER	2,290	-	2,100	2,100
62893 - TOWING	19,806	26,580	20,000	20,000
62920 - GAS, OIL, FUEL	902,215	864,278	960,000	1,030,877
62928 - TRAVEL-OTHER(NON-REPT)	250	83	-	-
62935 - SERVICE CENTER CHARGES	122,300	(1,120)	-	-
62938 - SERV CTR POOL VEH CHARGES	-	-	76	76
63010 - WASTE DISPOSAL	-	677	-	-
63070 - UTILITIES	16,223	15,870	20,000	20,000
74910 - DEPRECIATION AUTO	1,221,095	919,054	1,302,660	1,302,660
74920 - DEPRECIATION EQUIPMENT	31,368	1,199	32,239	32,239
74940 - DEPRECIATION STRUCT & IMP	14,793	5,145	5,372	5,372
74950 - AMORTIATION EXP - ROU LEASES	889,465	-	1,431,400	1,431,400
75315 - COUNTY OVERHEAD A87/CP	-	-	51,630	51,630
TOTAL OPERATING EXPENSES	**5,781,633**	**3,896,390**	**6,468,115**	**6,579,358**
OPERATING INCOME (LOSS)	**(274,770)**	**376,250**	**62,000**	**(49,243)**
NON-OPERATING REVENUE(EXPENSE)				
42375 - INSURANCE PROCEEDS	94,691	116,325	-	-
42451 - GAIN ON SALE OF FIXED ASSET	116,365	87,241	138,000	138,000
74421 - INTEREST ON ROU LEASES	(288,012)	(251,865)	(200,000)	(511,339)
74424 - INTEREST ON SBITA	(11,453)	-	-	-
75400 - LOSS ON DISP OF FIXED ASSETS	(19,031)	-	-	-
TOTAL NON-OPERATING REVENUE(EXPENSE)	**(107,439)**	**(48,300)**	**(62,000)**	**(373,339)**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**(382,209)**	**327,951**	**-**	**(422,582)**
TRANSFERS				
90040 - OPER TRF OUT-TO PLANT FUND	-	(135,899)	-	-
TOTAL TRANSFERS	**-**	**(135,899)**	**-**	**-**
CHANGE IN NET ASSETS	**(382,209)**	**192,052**	**-**	**(422,582)**
NET ASSETS - BEGINNING BALANCE	**7,409,768**	**7,027,559**	**7,219,611**	**7,219,611**
NET ASSETS - ENDING BALANCE	**7,027,559**	**7,219,611**	**7,219,611**	**6,797,029**
42477 - INCEPTION OF ROU LEASE	378,602	-	-	-

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**SERVICE CENTER ISF**
SERVICE ACTIVITY	**SERVICE CENTER ISF**
FUND	**60110**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
42478 - ROU LEASE INCEPTION OFFSET	(378,602)	-	-	-
74231 - PRINCIPAL ON ROU LEASES	797,799	2,832,187	2,563,204	2,981,017
74232 - PRINCIPAL ON ROU LEASES-OFFSET	(797,799)	-	(2,563,204)	(2,981,017)
86209 - MOBILE EQUIPMENT	240,390	-	-	-
86250 - EQUIPMENT - ISF OFFSET	(240,390)	-	-	-
86302 - EQUIPMENT-ROU LEASE	378,602	-	-	-
86310 - ROU LEASE - OFFSET	(378,602)	-	-	-

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**GENERAL SERVICES ISF OPS**
SERVICE ACTIVITY	**GENERAL SERVICES ISF OPS**
FUND	**60113**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
42010 - ADMINISTRATIVE SERVICES	580,192	-	-	-
42012 - AUTOMATION FEES	282	-	-	-
42042 - MANAGEMENT SERVICES	803,026	3,964,952	4,854,404	4,864,904
42047 - OTHER CHARGES CURRENT SERVICES	47,245	44,849	150,600	150,600
42050 - PARKING & BIKE LOCKER FEES	91,128	115,574	96,300	96,300
42102 - CENTRAL SUPPLY SERVICES	269,516	252,613	1,279,074	1,279,074
42103 - PURCHASING SERVICES	-	507,256	604,505	604,505
42105 - COUNTY OVERHEAD CHARGES	739,790	1,393,877	-	-
42106 - CUSTODIAN SERVICES	3,419,669	3,166,168	3,768,251	3,768,251
42118 - REPAIR & MAINTENANCE SERVICES	5,266,544	5,737,770	6,256,691	6,256,691
42126 - UTILITIES	3,679,345	3,991,730	4,028,455	4,028,455
42334 - SALES-OTHER-TAXABLE	45,643	62,710	30,000	30,000
42367 - CONTRIBUTIONS FROM OTHER FUNDS	-	596,902	-	-
42380 - NSF CHECKS	(3,212)	-	-	-
42384 - OTHER REVENUE	2,583,708	47,537	187,499	187,499
TOTAL OPERATING REVENUES	**17,522,876**	**19,881,937**	**21,255,779**	**21,266,279**
OPERATING EXPENSES				
51000 - REGULAR PAY	6,155,147	6,504,586	7,526,745	7,526,745
51005 - OVERTIME PAY	32,580	11,676	22,500	22,500
51010 - EXTRA HELP	101,251	163,924	40,000	40,000
51040 - DIFFERENTIAL PAY	160,945	178,123	168,166	168,166
51099 - SALARY SAVINGS BUDGETED	-	-	(545,459)	(545,459)
52010 - SOCIAL SECURITY	478,670	509,837	559,806	559,806
52015 - RETIREMENT (PERS)	1,891,216	1,892,198	2,042,529	2,042,529
53010 - HEALTH INSURANCE AND BENEFITS	1,675,184	1,715,440	2,066,739	2,066,739
53015 - UNEMPLOYMENT INSURANCE	5,242	2,559	771	771
54010 - WORKER'S COMP. INSURANCE	394,383	423,998	378,049	378,049
61110 - CLOTHING & PERSONAL SUPPLIES	12,848	21,646	11,699	11,699
61111 - CLOTHING SERVICES 1099 REP	250	-	-	-
61215 - RADIO	17,582	-	-	-
61220 - TELECOM SERVICES	82,774	99,973	55,252	55,252
61221 - TELEPHONE-NON TELECOM 1099	2,664	1,810	-	-
61310 - FOOD	381	-	-	-
61412 - JANITORIAL SERVICES	-	15,945	-	-
61420 - LAUNDRY EXPENSE-SERVICES	-	3,517	-	-
61425 - OTHER HOUSEHOLD SERVICES	15,149	7,914	-	4,612
61535 - OTHER INSURANCE	35,066	44,409	332,968	332,968
61715 - MAINT-BUILDING EQMT-SERVICES	334,215	262,255	431,500	431,895
61720 - MAINT-MOBILE EQUIPMENT-SERV	2,036	4,174	5,000	5,000
61725 - MAINT-OFFICE EQUIPMNT-SERVICES	3,569	9,763	5,100	5,100
61730 - MAINT-OTH EQUIP-SERVICES	11,542	97,371	25,000	25,000

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**GENERAL SERVICES ISF OPS**
SERVICE ACTIVITY	**GENERAL SERVICES ISF OPS**
FUND	**60113**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
61825 - FACILITIES MAINT-ACCESS-SERV	28,371	38,191	75,000	84,674
61830 - FACILITIES MNT-ELECTRICAL-SERV	100,001	6,623	-	13,700
61831 - FACILITIES MAINT-ELECTRICAL-SU	41	109,046	87,500	87,500
61835 - FACILITIES MAINT-GENERAL-SERV	730,396	442,772	442,317	464,197
61836 - FACILITIES MAINT-GEN-SUPPLIES	33,101	183,462	156,500	156,500
61840 - FACILITIES MAINT-PLUMBING-SERV	285,519	254,311	183,000	183,000
61841 - FACILITIES MNT-PLUMBNG-SUPPLS	-	17,847	49,750	49,750
61845 - MAINT-STRUCT/IMPS/GRDS-OTH-SRV	10,968	-	-	-
62010 - EMPLOYEE CERTIFICATES & LICENSES	814	-	1,000	1,000
62020 - MEMBERSHIPS	11,267	11,656	14,385	14,385
62111 - MISCELLANEOUS EXPENSE-SERVICES	617	-	1,000	1,000
62210 - DUPLICATING SERVICES	-	47	-	-
62214 - DUPLICATING SERVICES	3,169	408	3,600	3,600
62215 - BOOKS	-	-	300	300
62217 - MISC NONINVENTORIABLE ITEMS	83,350	-	-	-
62219 - PC SOFTWARE PURCHASES	24,901	55,211	35,167	35,167
62221 - POSTAGE	1,235	1,080	1,270	1,270
62223 - SUPPLIES	206,677	191,042	743,600	743,600
62226 - INVENTORIABLE ITEMS <5000	134,303	52,445	52,185	52,185
62227 - SOFTWARE LICENSE SERVICES	5,448	80,276	8,086	8,086
62229 - HARDWARE REPLACEMENT FEE	972	6,224	15,000	15,000
62230 - HCM SOFTWARE SUBSCRIPTION	-	18,704	111,112	111,112
62305 - ADMINISTRATIVE COSTS	10,034	382,927	-	148,323
62317 - CONSULT/MGT/PC SERVICES	64,039	20,011	24,000	24,000
62325 - DATA PROCESSING SERVICES	136,644	131,133	925,549	925,549
62330 - DPW SERVICES-GENERAL MONEY	25,221	35,544	30,000	30,000
62345 - FISCAL AGENTS FEES	-	350	-	-
62360 - LEGAL SERVICES	-	15,880	400,000	772,834
62378 - PERSONNEL SERVICES	250	853	-	-
62381 - PROF & SPECIAL SERV-OTHER	535,284	306,635	275,030	477,139
62420 - LEGAL NOTICES	4,880	3,230	1,800	1,800
62500 - EQUIPMENT LEASE & RENT	2,834	16,895	-	-
62610 - RENTS/LEASES-STRUC IMP & GRNDS	14,802	21,422	75,400	75,400
62715 - SMALL TOOLS & INSTRUMENTS	128	-	5,000	5,000
62801 - ADVERTISING & PROMOTION SUPP	3,825	1,377	-	-
62809 - BUS PASSES	2,824	1,874	3,000	3,000
62826 - EDUCATION AND/OR TRAINING	725	5,235	4,000	4,000
62845 - GSD- LEASE MANAGEMENT	-	-	468,672	468,672
62856 - SPECIAL MISC EXPENSE-SERVICES	8,906	11,633	-	275
62880 - SECURITY SERVICES	-	400,642	-	62,259
62890 - SUBSCRIPTIONS BOOKS & ED MATER	1,196	2,508	2,800	2,800
62910 - AIR FARE	-	1,664	-	-

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**GENERAL SERVICES ISF OPS**
SERVICE ACTIVITY	**GENERAL SERVICES ISF OPS**
FUND	**60113**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
62914 - EDUCATION & TRAINING(REPT)	2,152	1,875	8,000	8,000
62920 - GAS, OIL, FUEL	103	-	10,000	10,000
62922 - LODGING	2,562	-	750	750
62924 - MEALS	614	303	250	250
62926 - MILEAGE	916	179	250	250
62928 - TRAVEL-OTHER(NON-REPT)	75	500	150	150
62930 - REGISTRATIONS (NON REPT)	595	-	-	-
62935 - SERVICE CENTER CHARGES	410,215	420,811	324,266	324,266
62938 - SERV CTR POOL VEH CHARGES	1,136	5,625	6,490	6,490
63015 - 640 CAPITOLA ROAD	15,222	-	-	-
63020 - COMMUNICATIONS	13,921	-	-	-
63025 - EMELINE ST COMPLEX	493,592	-	1,000	1,000
63028 - 5300 SOQUEL AVE	242	-	-	-
63030 - FREEDOM ANNEX	221,876	-	-	-
63033 - WESTRIDGE UTILITIES	316,634	-	-	-
63035 - GOVERNMENT CENTER	761,205	-	-	-
63040 - JAIL AND REHAB CTR	939,707	-	-	-
63050 - PROBATION CENTER	202,391	-	-	-
63060 - SERVICE CENTER	15,643	-	-	-
63066 - 2202/80 SOQUEL AVE UTILITIES	319	-	-	-
63070 - UTILITIES	-	3,146,921	3,765,809	3,765,809
63075 - UTILITIES-OTHER	68,481	-	-	-
74920 - DEPRECIATION EQUIPMENT	1,569	9,127	-	-
74940 - DEPRECIATION STRUCT & IMP	-	267,895	-	-
74950 - AMORTIATION EXP - ROU LEASES	68,492	-	-	-
75315 - COUNTY OVERHEAD A87/CP	114,375	628,579	704,231	704,231
95220 - INTRA-FUND TRF-MANAGEMNT SERVS	-	-	495	495
95225 - INTRA-FUND TRANSFER IN - OTHER	(27,811)	(30,111)	(31,000)	(31,000)
95226 - INTRA-FUND TRANSFER OUT - OTHER	27,811	29,947	31,000	31,000
95390 - REPAIR & MAINTENANCE	-	-	-	-
TOTAL OPERATING EXPENSES	**17,537,474**	**19,281,923**	**22,144,079**	**22,980,140**
OPERATING INCOME (LOSS)	**(14,598)**	**600,013**	**(888,300)**	**(1,713,861)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	-	6,084	-	-
40440 - RENTS & CONCESSIONS	206,912	378,196	228,443	228,443
41150 - CONTR FR OTHER GOVT AGENCIES	-	381,050	707,628	855,951
42375 - INSURANCE PROCEEDS	35,126	-	-	-
74420 - INTEREST ON LEASE PURCHASES	(69,709)	(51,268)	(32,218)	(32,218)
74421 - INTEREST ON ROU LEASES	-	-	(776)	(776)
74424 - INTEREST ON SBITA	(13,341)	(13,341)	(12,687)	(12,687)
TOTAL NON-OPERATING REVENUE(EXPENSE)	**158,988**	**700,721**	**890,390**	**1,038,713**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**GENERAL SERVICES ISF OPS**
SERVICE ACTIVITY	**GENERAL SERVICES ISF OPS**
FUND	**60113**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**144,390**	**1,300,734**	**2,090**	**(675,148)**
TRANSFERS				
42462 - OPERATING TRANSFER IN	-	15,000	-	-
90000 - OPERATING TRANSFERS OUT	-	-	-	(50,000)
TOTAL TRANSFERS	**-**	**15,000**	**-**	**(50,000)**
CHANGE IN NET ASSETS	**144,390**	**1,315,734**	**2,090**	**(725,148)**
NET ASSETS - BEGINNING BALANCE	**(9,820,355)**	**(9,675,965)**	**(8,360,231)**	**(8,360,231)**
NET ASSETS - ENDING BALANCE	**(9,675,965)**	**(8,360,231)**	**(8,358,141)**	**(9,085,379)**
42479 - SBITA INCEPTION	342,650	-	-	-
42480 - SBITA INCEPTION-OFFSET	(342,650)	-	-	-
74230 - PRINCIPAL ON LEASE PURCHASES	597,811	616,252	635,303	635,303
74231 - PRINCIPAL ON ROU LEASES	-	-	2,057	2,057
74234 - PRINCIPAL ON SBITA	60,000	55,159	55,813	55,813
74235 - PRINCIPAL ON SBITA-OFFSET	(60,000)	-	-	-
74240 - PRINCIPAL-ISF/ENT OFFSET	-	(616,252)	(691,116)	(691,116)
86204 - EQUIPMENT	13,452	73,083	178,000	178,000
86250 - EQUIPMENT - ISF OFFSET	(13,452)	(73,083)	(178,000)	(178,000)
86401 - SBITA - CAPITAL EXP	342,650	-	-	-
86410 - SBITA - CAPITAL EXP - OFFSET	(342,650)	-	-	-

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**EMPLOYEE BENEFITS-STAFFING**
SERVICE ACTIVITY	**EMPLOYEE BENEFITS-STAFFING**
FUND	**60116**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
42010 - ADMINISTRATIVE SERVICES	1,478,620	1,494,064	1,481,480	1,481,480
42047 - OTHER CHARGES CURRENT SERVICES	1,368	1,747	800	800
TOTAL OPERATING REVENUES	**1,479,988**	**1,495,811**	**1,482,280**	**1,482,280**
OPERATING EXPENSES				
51000 - REGULAR PAY	253,492	270,170	295,439	295,439
51005 - OVERTIME PAY	8,139	-	-	-
51010 - EXTRA HELP	-	30,336	-	-
51040 - DIFFERENTIAL PAY	3,530	6,087	4,156	4,156
51099 - SALARY SAVINGS BUDGETED	-	-	(9,707)	(9,707)
52010 - SOCIAL SECURITY	18,862	21,943	22,593	22,593
52015 - RETIREMENT (PERS)	76,550	77,903	81,333	81,333
53010 - HEALTH INSURANCE AND BENEFITS	77,249	79,230	85,967	85,967
61220 - TELECOM SERVICES	2,774	3,722	1,295	1,295
62020 - MEMBERSHIPS	-	-	1,250	1,250
62214 - DUPLICATING SERVICES	6,344	6,787	7,000	7,000
62219 - PC SOFTWARE PURCHASES	271	-	3,000	3,000
62221 - POSTAGE	6,902	7,601	6,000	6,000
62222 - SUBSCRIPTIONS/PERIODICALS	468	-	-	-
62223 - SUPPLIES	2,607	1,407	6,000	6,000
62226 - INVENTORIABLE ITEMS <5000	-	-	2,500	2,500
62227 - SOFTWARE LICENSE SERVICES	-	361	-	-
62230 - HCM SOFTWARE SUBSCRIPTION	-	965	-	-
62301 - ACCOUNTING AND AUDITING FEES	-	-	1,000	1,000
62317 - CONSULT/MGT/PC SERVICES	62,073	24,569	94,540	94,540
62325 - DATA PROCESSING SERVICES	8,106	10,021	-	-
62326 - DATA PROCESSING PRINTING	-	-	1,000	1,000
62381 - PROF & SPECIAL SERV-OTHER	904,848	889,708	928,401	928,401
62890 - SUBSCRIPTIONS BOOKS & ED MATER	113	124	1,000	1,000
62910 - AIR FARE	-	-	500	500
62914 - EDUCATION & TRAINING(REPT)	-	-	3,000	3,000
62922 - LODGING	-	-	1,750	1,750
62924 - MEALS	-	-	1,250	1,250
62926 - MILEAGE	-	-	1,250	1,250
62928 - TRAVEL-OTHER(NON-REPT)	-	-	750	750
75315 - COUNTY OVERHEAD A87/CP	8,151	12,769	15,031	15,031
TOTAL OPERATING EXPENSES	**1,440,479**	**1,443,704**	**1,556,298**	**1,556,298**
OPERATING INCOME (LOSS)	**39,509**	**52,107**	**(74,018)**	**(74,018)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	45,255	32,315	30,000	30,000
TOTAL NON-OPERATING REVENUE(EXPENSE)	**45,255**	**32,315**	**30,000**	**30,000**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
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FUND TITLE EMPLOYEE BENEFITS-STAFFING
SERVICE ACTIVITY EMPLOYEE BENEFITS-STAFFING
FUND 60116

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	84,764	84,422	(44,018)	(44,018)
CHANGE IN NET ASSETS	84,764	84,422	(44,018)	(44,018)
NET ASSETS - BEGINNING BALANCE	49,001	133,765	218,187	218,187
NET ASSETS - ENDING BALANCE	133,765	218,187	174,169	174,169

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE DENTAL/HEALTH SELF INSUR
SERVICE ACTIVITY DENTAL/HEALTH SELF INSUR
FUND 60118

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
41604 - COBRA HEALTH PLAN	15,478	19,469	20,000	20,000
41638 - HEALTH CHRGS-SPECIAL DISTRICTS	53,937	51,889	50,000	50,000
41652 - MEDICAL CHARGES-COUNTY	10,155,057	8,897,392	8,703,460	8,703,460
41653 - MEDICAL CHGS-COUNTY FHA 2009	578,062	499,527	475,000	475,000
41654 - MEDICAL CHARGES-EMPLOYEE	123,713	129,803	90,000	90,000
TOTAL OPERATING REVENUES	**10,926,247**	**9,598,080**	**9,338,460**	**9,338,460**
OPERATING EXPENSES				
62315 - CLAIMS ADMINISTRATION	222,495	233,098	207,809	210,359
62369 - MEDICAL AND DENTAL CLAIMS	2,031,448	2,122,511	2,109,682	2,227,765
62381 - PROF & SPECIAL SERV-OTHER	165,815	235,974	190,399	190,399
74610 - CLAIMS RESERVE	-	-	4,011,079	4,011,079
75273 - PEMCHA RET HLTH CNTRB TO PERS	2,820,685	2,857,843	3,250,000	3,250,000
75315 - COUNTY OVERHEAD A87/CP	11,417	18,132	21,863	21,863
75350 - RETIREE PERS MEDICAL REIMB	3,826,354	3,854,341	4,000,000	4,000,000
TOTAL OPERATING EXPENSES	**9,078,214**	**9,321,900**	**13,790,832**	**13,911,465**
OPERATING INCOME (LOSS)	**1,848,033**	**276,181**	**(4,452,372)**	**(4,573,005)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	72,034	77,732	60,000	60,000
40872 - ST-MANDATED COST REIMBURSEMENT	3,998	2,772	3,000	3,000
40894 - ST-OTHER	25,414	177,059	-	-
TOTAL NON-OPERATING REVENUE(EXPENSE)	**101,446**	**257,563**	**63,000**	**63,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**1,949,480**	**533,744**	**(4,389,372)**	**(4,510,005)**
CHANGE IN NET ASSETS	**1,949,480**	**533,744**	**(4,389,372)**	**(4,510,005)**
NET ASSETS - BEGINNING BALANCE	**1,371,647**	**3,321,127**	**3,854,871**	**3,854,871**
NET ASSETS - ENDING BALANCE	**3,321,127**	**3,854,871**	**(534,501)**	**(655,134)**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE LIABILITY AND PROPERTY INSURAN
SERVICE ACTIVITY LIABILITY AND PROPERTY INSURAN
FUND 60120

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
42044 - MEMBER CONTRIBUTIONS	9,293,221	12,000,001	15,500,000	15,500,000
42114 - INSURANCE PREMIUM CHARGES-OTHE	764,852	918,159	1,250,000	1,250,000
TOTAL OPERATING REVENUES	**10,058,073**	**12,918,160**	**16,750,000**	**16,750,000**
OPERATING EXPENSES				
61525 - LIABILITY INSURANCE	5,027,639	6,648,263	9,468,755	9,468,755
61545 - PROPERTY INSURANCE	3,952,347	4,016,282	5,073,000	5,073,000
61550 - SELF-INSURANCE SERVICES-OTHER	580,000	580,000	609,000	609,000
62360 - LEGAL SERVICES	2,134,010	2,785,719	2,771,934	2,783,997
62381 - PROF & SPECIAL SERV-OTHER	1,655,789	1,896,189	1,652,806	1,652,806
62420 - LEGAL NOTICES	4,000	-	-	-
74610 - CLAIMS RESERVE	-	-	2,484,100	2,484,100
74620 - GENERAL LIABILITY CLAIMS	81,758	71,705	300,000	300,000
74621 - LEGAL SERV-GROSS PROCEEDS RISK	5,442,831	5,122,500	2,000,000	2,000,000
74626 - JUDGMENTS/DAMGS-RPRTBLE TYPE3	150,000	-	10,000	10,000
75315 - COUNTY OVERHEAD A87/CP	141,942	69,889	130,653	130,653
TOTAL OPERATING EXPENSES	**19,170,315**	**21,190,547**	**24,500,248**	**24,512,311**
OPERATING INCOME (LOSS)	**(9,112,242)**	**(8,272,387)**	**(7,750,248)**	**(7,762,311)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	386,949	463,535	240,000	240,000
42375 - INSURANCE PROCEEDS	3,024,177	5,238,762	-	-
75294 - TRUST FUND DISBURSEMENTS	-	(243,746)	-	-
TOTAL NON-OPERATING REVENUE(EXPENSE)	**3,411,126**	**5,458,551**	**240,000**	**240,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**(5,701,116)**	**(2,813,836)**	**(7,510,248)**	**(7,522,311)**
TRANSFERS				
42462 - OPERATING TRANSFER IN	-	684,004	-	-
90000 - OPERATING TRANSFERS OUT	-	-	(1,891,647)	(1,941,647)
TOTAL TRANSFERS	**-**	**684,004**	**(1,891,647)**	**(1,941,647)**
CHANGE IN NET ASSETS	**(5,701,116)**	**(2,129,832)**	**(9,401,895)**	**(9,463,958)**
NET ASSETS - BEGINNING BALANCE	**(28,631,228)**	**(34,332,344)**	**(36,462,176)**	**(36,462,176)**
NET ASSETS - ENDING BALANCE	**(34,332,344)**	**(36,462,176)**	**(45,864,071)**	**(45,926,134)**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE	**RISK MANAGEMENT AND SELF INSUR**
SERVICE ACTIVITY	**RISK MANAGEMENT AND SELF INSUR**
FUND	**60130**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
41271 - CHARGES FOR PERSONNEL SVC	2,062,823	2,062,823	2,169,105	2,169,105
TOTAL OPERATING REVENUES	**2,062,823**	**2,062,823**	**2,169,105**	**2,169,105**
OPERATING EXPENSES				
51000 - REGULAR PAY	938,856	1,114,531	1,221,181	1,221,181
51005 - OVERTIME PAY	207	233	-	-
51010 - EXTRA HELP	48,291	29,290	20,000	20,000
51040 - DIFFERENTIAL PAY	6,587	6,947	11,123	11,123
51099 - SALARY SAVINGS BUDGETED	-	-	(38,984)	(38,984)
52010 - SOCIAL SECURITY	73,827	84,987	93,390	93,390
52015 - RETIREMENT (PERS)	283,112	322,203	339,076	339,076
53010 - HEALTH INSURANCE AND BENEFITS	239,619	271,049	295,554	295,554
54010 - WORKER'S COMP. INSURANCE	14,671	10,974	11,060	11,060
61220 - TELECOM SERVICES	10,122	11,013	4,723	4,723
61535 - OTHER INSURANCE	33,163	42,795	-	-
61725 - MAINT-OFFICE EQUIPMNT-SERVICES	5,299	8,474	6,000	6,000
62020 - MEMBERSHIPS	1,782	300	300	300
62111 - MISCELLANEOUS EXPENSE-SERVICES	-	-	1,000	1,000
62214 - DUPLICATING SERVICES	-	-	3,000	3,000
62219 - PC SOFTWARE PURCHASES	993	-	2,000	2,000
62221 - POSTAGE	125	128	500	500
62223 - SUPPLIES	3,816	903	15,000	15,000
62226 - INVENTORIABLE ITEMS <5000	-	-	14,340	14,340
62227 - SOFTWARE LICENSE SERVICES	205	903	-	-
62230 - HCM SOFTWARE SUBSCRIPTION	-	3,043	-	-
62301 - ACCOUNTING AND AUDITING FEES	-	-	1,500	1,500
62317 - CONSULT/MGT/PC SERVICES	68,083	9,869	66,921	66,921
62325 - DATA PROCESSING SERVICES	37,056	41,281	-	-
62381 - PROF & SPECIAL SERV-OTHER	450,902	428,038	474,678	474,678
62610 - RENTS/LEASES-STRUC IMP & GRNDS	1,380	1,330	1,650	1,650
62841 - INV MTRLS USED-CRDR-CO WAREHSE	-	-	415	415
62890 - SUBSCRIPTIONS BOOKS & ED MATER	-	-	500	500
62910 - AIR FARE	566	-	1,000	1,000
62912 - AUTO RENTALS	-	-	500	500
62914 - EDUCATION & TRAINING(REPT)	1,218	3,477	3,500	3,500
62922 - LODGING	1,399	-	4,000	4,000
62924 - MEALS	138	81	800	800
62926 - MILEAGE	51	-	650	650
62928 - TRAVEL-OTHER(NON-REPT)	290	-	500	500
62938 - SERV CTR POOL VEH CHARGES	592	175	401	401
75315 - COUNTY OVERHEAD A87/CP	27,148	57,975	48,559	48,559
TOTAL OPERATING EXPENSES	**2,249,497**	**2,449,999**	**2,604,837**	**2,604,837**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE RISK MANAGEMENT AND SELF INSUR
SERVICE ACTIVITY RISK MANAGEMENT AND SELF INSUR
FUND 60130

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING INCOME (LOSS)	**(186,674)**	**(387,176)**	**(435,732)**	**(435,732)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	56,030	42,096	30,000	30,000
74420 - INTEREST ON LEASE PURCHASES	-	-	(1,000)	(1,000)
TOTAL NON-OPERATING REVENUE(EXPENSE)	**56,030**	**42,096**	**29,000**	**29,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**(130,644)**	**(345,080)**	**(406,732)**	**(406,732)**
TRANSFERS				
90000 - OPERATING TRANSFERS OUT	-	-	(37,580)	(37,580)
TOTAL TRANSFERS	**-**	**-**	**(37,580)**	**(37,580)**
CHANGE IN NET ASSETS	**(130,644)**	**(345,080)**	**(444,312)**	**(444,312)**
NET ASSETS - BEGINNING BALANCE	**(1,074,739)**	**(1,205,383)**	**(1,550,463)**	**(1,550,463)**
NET ASSETS - ENDING BALANCE	**(1,205,383)**	**(1,550,463)**	**(1,994,775)**	**(1,994,775)**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE STATE UNEMPLOYMENT INSURANCE
SERVICE ACTIVITY STATE UNEMPLOYMENT INSURANCE
FUND 60135

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
42044 - MEMBER CONTRIBUTIONS	599,997	500,000	500,000	500,000
TOTAL OPERATING REVENUES	**599,997**	**500,000**	**500,000**	**500,000**
OPERATING EXPENSES				
61550 - SELF-INSURANCE SERVICES-OTHER	240,000	240,000	252,000	252,000
62397 - UNEMPLOYMENT INSURANCE CLAIMS	246,960	245,362	450,000	450,000
74610 - CLAIMS RESERVE	-	-	89,499	89,499
75315 - COUNTY OVERHEAD A87/CP	5,687	2,643	2,248	2,248
TOTAL OPERATING EXPENSES	**492,647**	**488,005**	**793,747**	**793,747**
OPERATING INCOME (LOSS)	**107,350**	**11,995**	**(293,747)**	**(293,747)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	30,577	28,196	20,000	20,000
TOTAL NON-OPERATING REVENUE(EXPENSE)	**30,577**	**28,196**	**20,000**	**20,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**137,927**	**40,191**	**(273,747)**	**(273,747)**
CHANGE IN NET ASSETS	**137,927**	**40,191**	**(273,747)**	**(273,747)**
NET ASSETS - BEGINNING BALANCE	**472,262**	**610,189**	**650,380**	**650,380**
NET ASSETS - ENDING BALANCE	**610,189**	**650,380**	**376,633**	**376,633**

COUNTY OF SANTA CRUZ
Operation of Internal Service Fund
Fiscal Year 2026-27

FUND TITLE WORKERS COMP SELF INSURANCE PR
SERVICE ACTIVITY WORKERS COMP SELF INSURANCE PR
FUND 60140

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OPERATING REVENUES				
42036 - INSURANCE-WORKERS' COMP	8,500,000	8,500,000	8,500,000	8,500,000
42044 - MEMBER CONTRIBUTIONS	7,316	8,388	6,000	6,000
42384 - OTHER REVENUE	7	128	200	200
TOTAL OPERATING REVENUES	**8,507,323**	**8,508,516**	**8,506,200**	**8,506,200**
OPERATING EXPENSES				
61550 - SELF-INSURANCE SERVICES-OTHER	1,180,000	1,180,000	1,240,000	1,240,000
62302 - ADJUSTING SERVICES	384,592	386,942	500,000	500,000
62315 - CLAIMS ADMINISTRATION	721,323	784,040	1,000,001	1,000,001
62341 - EXCESS INSURANCE	1,581,513	1,699,130	2,145,000	2,145,000
62360 - LEGAL SERVICES	483,630	451,344	605,000	605,000
62368 - MEDICAL CLAIMS	2,226,629	2,042,216	3,500,000	3,500,000
62381 - PROF & SPECIAL SERV-OTHER	326,479	256,083	428,124	478,124
62390 - REHABILITATION EXPENSE	-	-	100,000	100,000
74610 - CLAIMS RESERVE	-	-	20,784,408	20,784,408
74615 - COMPENSATION CLAIMS	1,867,593	2,147,840	3,000,000	3,000,000
75315 - COUNTY OVERHEAD A87/CP	55,980	74,617	48,780	48,780
TOTAL OPERATING EXPENSES	**8,827,739**	**9,022,212**	**33,351,313**	**33,401,313**
OPERATING INCOME (LOSS)	**(320,416)**	**(513,696)**	**(24,845,113)**	**(24,895,113)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	669,759	944,726	400,000	400,000
40436 - INTEREST LOAN PAYMENTS	312,876	17,823	-	-
42375 - INSURANCE PROCEEDS	1,079,517	311,978	-	-
42376 - PRIN/OTHER LOAN REPAYMENTS	7,650,773	1,277,177	-	-
42377 - OFFSET-LOAN PRIN REPAYMTS	(7,650,773)	(1,277,177)	-	-
TOTAL NON-OPERATING REVENUE(EXPENSE)	**2,062,152**	**1,274,526**	**400,000**	**400,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**1,741,736**	**760,830**	**(24,445,113)**	**(24,495,113)**
CHANGE IN NET ASSETS	**1,741,736**	**760,830**	**(24,445,113)**	**(24,495,113)**
NET ASSETS - BEGINNING BALANCE	**(14,309,735)**	**(12,567,999)**	**(11,807,169)**	**(11,807,169)**
NET ASSETS - ENDING BALANCE	**(12,567,999)**	**(11,807,169)**	**(36,252,282)**	**(36,302,282)**

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ENTERPRISE FUNDS

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COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**BOULDER CREEK CSA #7**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50105**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41866 - SEWER SERVICE CHARGE	719,683	728,406	882,007	882,007
42384 - OTHER REVENUE	-	405,312	-	-
OPERATING REVENUES TOTAL	**719,683**	**1,133,718**	**882,007**	**882,007**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	523,344	571,209	642,765	642,765
74920 - DEPRECIATION EQUIPMENT	567	284	-	-
74940 - DEPRECIATION STRUCT & IMP	160,294	160,294	188,342	188,342
OPERATING EXPENSES TOTAL	**684,205**	**731,787**	**831,107**	**831,107**
OPERATING INCOME (LOSS)	**35,478**	**401,932**	**50,900**	**50,900**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	6,655	5,329	5,000	5,000
40810 - ST-NATURAL DISASTER ASSISTANCE	-	24,098	-	-
41093 - FEDERAL FEMA	-	289,175	-	-
74310 - INTEREST ON BONDS	-	(27,057)	(34,800)	(34,800)
75500 - DEBT ISSUANCE COSTS	-	(26,109)	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**6,655**	**265,435**	**(29,800)**	**(29,800)**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**42,133**	**667,366**	**21,100**	**21,100**
CHANGE IN NET ASSETS	**42,133**	**667,366**	**21,100**	**21,100**
NET ASSETS - BEGINNING BALANCE	**5,692,234**	**5,734,367**	**5,067,001**	**5,067,001**
NET ASSETS - ENDING BALANCE	**5,734,367**	**5,067,001**	**5,088,101**	**5,088,101**
74226 - PRINCIPAL ON BONDS	-	15,000	25,000	25,000
74240 - PRINCIPAL-ISF/ENT OFFSET	-	(15,000)	(25,000)	(25,000)
86110 - BUILDINGS AND IMPROVEMENTS	53,166	794,505	194,361	1,081,806
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	(53,166)	(794,505)	(194,361)	(1,081,806)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE CO DISPOSAL SITES CSA #9C-CAP
SERVICE ACTIVITY BRD GOV SP DIST HEALTH-SANITAT
FUND 50110

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41846 - REFUSE DISPOSAL FEES	11,744,568	11,850,691	12,750,000	12,750,000
41847 - OTHER WASTE HAULER PAYMENTS	5,866,605	5,412,404	6,300,000	6,300,000
42022 - COST RECOVERY-OTHER	-	-	-	600,000
42024 - DISTRICT SERVICE CHARGES	3,220,438	2,722,919	2,900,000	2,900,000
42029 - DISTRICT SERVICE CHGS-OTHER	6,090,333	6,743,287	7,630,000	7,630,000
42047 - OTHER CHARGES CURRENT SERVICES	53,305	46,371	50,000	50,000
42384 - OTHER REVENUE	222,309	260,255	200,000	600,000
OPERATING REVENUES TOTAL	**27,197,557**	**27,035,926**	**29,830,000**	**30,830,000**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	24,876,158	25,213,535	28,361,615	29,796,681
74910 - DEPRECIATION AUTO	178,351	384,665	419,734	419,734
74920 - DEPRECIATION EQUIPMENT	669,334	533,862	257,742	257,742
74940 - DEPRECIATION STRUCT & IMP	976,551	961,424	910,258	910,258
95225 - INTRA-FUND TRANSFER IN - OTHER	-	(213,065)	-	-
95226 - INTRA-FUND TRANSFER OUT - OTHER	9,542,828	4,139,671	3,500,000	3,500,000
OPERATING EXPENSES TOTAL	**36,243,222**	**31,020,092**	**33,449,349**	**34,884,415**
OPERATING INCOME (LOSS)	**(9,045,665)**	**(3,984,166)**	**(3,619,349)**	**(4,054,415)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	709,350	364,407	345,000	345,000
40894 - ST-OTHER	119,814	164,154	463,748	463,748
41150 - CONTR FR OTHER GOVT AGENCIES	658,759	759,680	534,325	534,325
42375 - INSURANCE PROCEEDS	13,113	-	-	-
42451 - GAIN ON SALE OF FIXED ASSET	19,219	11,755	-	-
74415 - INTEREST ON COPS	(205,647)	(187,782)	(229,346)	(229,346)
74420 - INTEREST ON LEASE PURCHASES	(39,766)	(32,574)	(21,574)	(21,574)
75400 - LOSS ON DISP OF FIXED ASSETS	(7,513)	-	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**1,267,329**	**1,079,640**	**1,092,153**	**1,092,153**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**(7,778,336)**	**(2,904,526)**	**(2,527,196)**	**(2,962,262)**
TRANSFERS				
42462 - OPERATING TRANSFER IN	-	47,564	-	-
TRANSFERS TOTAL	**-**	**47,564**	**-**	**-**
CHANGE IN NET ASSETS	**(7,778,336)**	**(2,856,962)**	**(2,527,196)**	**(2,962,262)**
NET ASSETS - BEGINNING BALANCE	**33,191,727**	**25,413,391**	**22,556,429**	**22,556,429**
NET ASSETS - ENDING BALANCE	**25,413,391**	**22,556,429**	**20,029,233**	**19,594,167**
74225 - PRINCIPAL ON COPS/NOTES	296,792	299,880	314,160	314,160

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**CO DISPOSAL SITES CSA #9C-CAP**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50110**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
74230 - PRINCIPAL ON LEASE PURCHASES	291,036	301,755	312,756	312,756
74240 - PRINCIPAL-ISF/ENT OFFSET	(587,828)	(601,635)	(626,916)	(626,916)
86110 - BUILDINGS AND IMPROVEMENTS	414,907	379,762	953,000	2,262,466
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	(414,907)	(379,762)	(953,000)	(2,262,466)
86204 - EQUIPMENT	53,431	198,586	100,000	144,959
86209 - MOBILE EQUIPMENT	926,595	792,504	638,750	638,750
86250 - EQUIPMENT - ISF OFFSET	(980,027)	(991,089)	(738,750)	(783,709)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**BUENA VISTA TRANSFER RSV**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50115**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING EXPENSES				
95225 - INTRA-FUND TRANSFER IN - OTHER	(9,542,828)	(3,734,671)	(2,670,000)	(2,670,000)
OPERATING EXPENSES TOTAL	**(9,542,828)**	**(3,734,671)**	**(2,670,000)**	**(2,670,000)**
OPERATING INCOME (LOSS)	**9,542,828**	**3,734,671**	**2,670,000**	**2,670,000**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	68,169	384,664	375,000	375,000
NON-OPERATING REVENUE(EXPENSE) TOTAL	**68,169**	**384,664**	**375,000**	**375,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**9,610,997**	**4,119,335**	**3,045,000**	**3,045,000**
CHANGE IN NET ASSETS	**9,610,997**	**4,119,335**	**3,045,000**	**3,045,000**
NET ASSETS - BEGINNING BALANCE	**(0)**	**9,610,997**	**13,730,332**	**13,730,332**
NET ASSETS - ENDING BALANCE	**9,610,997**	**13,730,332**	**16,775,332**	**16,775,332**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE **BEN LOMOND CLOSURE/POST CLOSUR**
SERVICE ACTIVITY **BRD GOV SP DIST HEALTH-SANITAT**
FUND **50120**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING EXPENSES				
62807 - CLOSURE & POSTCLOSURE CARE EXP	-	(146,808)	65,000	65,000
95225 - INTRA-FUND TRANSFER IN - OTHER	-	(55,000)	(55,000)	(55,000)
95226 - INTRA-FUND TRANSFER OUT - OTHER	-	213,065	-	-
OPERATING EXPENSES TOTAL	**-**	**11,257**	**10,000**	**10,000**
OPERATING INCOME (LOSS)	**-**	**(11,257)**	**(10,000)**	**(10,000)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	11,717	11,257	10,000	10,000
NON-OPERATING REVENUE(EXPENSE) TOTAL	**11,717**	**11,257**	**10,000**	**10,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**11,717**	**-**	**-**	**-**
CHANGE IN NET ASSETS	**11,717**	**-**	**-**	**-**
NET ASSETS - BEGINNING BALANCE	**(11,717)**	**-**	**-**	**-**
NET ASSETS - ENDING BALANCE	**-**	**-**	**-**	**-**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**BUENA VISTA CLOSURE/POST CLOSU**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50121**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING EXPENSES				
62807 - CLOSURE & POSTCLOSURE CARE EXP	-	637,356	1,375,000	1,375,000
95225 - INTRA-FUND TRANSFER IN - OTHER	-	(350,000)	(775,000)	(775,000)
OPERATING EXPENSES TOTAL	**-**	**287,356**	**600,000**	**600,000**
OPERATING INCOME (LOSS)	**-**	**(287,356)**	**(600,000)**	**(600,000)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	639,843	612,824	600,000	600,000
NON-OPERATING REVENUE(EXPENSE) TOTAL	**639,843**	**612,824**	**600,000**	**600,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**639,843**	**325,468**	**-**	**-**
CHANGE IN NET ASSETS	**639,843**	**325,468**	**-**	**-**
NET ASSETS - BEGINNING BALANCE	**(639,843)**	**0**	**325,468**	**325,468**
NET ASSETS - ENDING BALANCE	**0**	**325,468**	**325,468**	**325,468**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE DAVENPORT CO SAN DIST-CONSTRUC
SERVICE ACTIVITY BRD GOV SP DIST HEALTH-SANITAT
FUND 50125

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41842 - CONNECTION FEES	6,000	-	-	-
41846 - REFUSE DISPOSAL FEES	-	(10,218)	-	-
41859 - S C CO SANIT DIS TRUST FD PROC	3,901	-	-	-
41866 - SEWER SERVICE CHARGE	293,781	310,068	298,910	298,910
42068 - WATER SERVICES	347,325	320,032	323,694	323,694
42323 - RECYCLED WATER SLS-BUS-IN DV	1,984	-	-	-
42329 - POTABLE WATER SLS-BUS-OUT DV	3,369	33,257	10,000	10,000
44142 - PENALTIES FOR DELINQUENT TAXES	6	9	-	-
44143 - REDMPTN PNLTIES FOR DELINQ TXS	9	13	-	-
OPERATING REVENUES TOTAL	**656,375**	**653,162**	**632,604**	**632,604**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	488,304	539,533	538,506	538,506
74940 - DEPRECIATION STRUCT & IMP	342,164	267,427	273,516	273,516
95225 - INTRA-FUND TRANSFER IN - OTHER	(12,531)	(12,129)	-	-
OPERATING EXPENSES TOTAL	**817,937**	**794,831**	**812,022**	**812,022**
OPERATING INCOME (LOSS)	**(161,561)**	**(141,669)**	**(179,418)**	**(179,418)**
NON-OPERATING REVENUE(EXPENSE)				
40100 - PROPERTY TAX-CURRENT SEC-GEN	55,295	58,017	50,000	50,000
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	1,129	1,064	-	-
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	99	116	-	-
40150 - SUPP PROP TAX-CURRENT SEC	734	983	-	-
40151 - SUPP PROP TAX-CURRENT UNSEC	108	55	-	-
40160 - SUPP PROP TAX-PRIOR SEC	52	72	-	-
40161 - SUPP PROP TAX-PRIOR UNSEC	32	46	-	-
40430 - INTEREST	(78,276)	7,766	-	-
40810 - ST-NATURAL DISASTER ASSISTANCE	180,867	-	-	-
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	248	255	-	-
40894 - ST-OTHER	3,651,265	278,422	-	-
41093 - FEDERAL FEMA	-	98,815	-	-
41147 - FED-ARRA SUB-RECIPIENT	(1,933)	-	-	-
74425 - INTEREST ON LONG-TERM DEBT	(35)	-	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**3,809,586**	**445,610**	**50,000**	**50,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**3,648,024**	**303,941**	**(129,418)**	**(129,418)**
TRANSFERS				
42462 - OPERATING TRANSFER IN	59,013	50,000	-	-
TRANSFERS TOTAL	**59,013**	**50,000**	**-**	**-**
CHANGE IN NET ASSETS	**3,707,037**	**353,941**	**(129,418)**	**(129,418)**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**DAVENPORT CO SAN DIST-CONSTRUC**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50125**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
NET ASSETS - BEGINNING BALANCE	**7,848,741**	**11,555,778**	**11,909,719**	**11,909,719**
NET ASSETS - ENDING BALANCE	**11,555,778**	**11,909,719**	**11,780,301**	**11,780,301**
74110 - PRINCIPAL ON LONG-TERM DEBT	2,957	-	-	-
74240 - PRINCIPAL-ISF/ENT OFFSET	(2,957)	-	-	-
86110 - BUILDINGS AND IMPROVEMENTS	2,041,507	51,118	861,474	973,104
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	(2,041,507)	(51,118)	(861,474)	(973,104)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**DAVIS-GRUNSKY LOAN RESERVES**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50126**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING EXPENSES				
95226 - INTRA-FUND TRANSFER OUT - OTHER	12,531	14	-	-
OPERATING EXPENSES TOTAL	**12,531**	**14**	**-**	**-**
OPERATING INCOME (LOSS)	**(12,531)**	**(14)**	**-**	**-**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	284	0	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**284**	**0**	**-**	**-**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**(12,248)**	**(14)**	**-**	**-**
CHANGE IN NET ASSETS	**(12,248)**	**(14)**	**-**	**-**
NET ASSETS - BEGINNING BALANCE	**12,261**	**14**	**-**	**-**
NET ASSETS - ENDING BALANCE	**14**	**-**	**-**	**-**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE **FREEDOM CO SANITATION DISTRICT**
SERVICE ACTIVITY **BRD GOV SP DIST HEALTH-SANITAT**
FUND **50130**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41842 - CONNECTION FEES	4,000	-	-	-
41866 - SEWER SERVICE CHARGE	1,571,682	1,618,061	1,673,176	1,673,176
OPERATING REVENUES TOTAL	**1,575,682**	**1,618,061**	**1,673,176**	**1,673,176**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	668,661	983,501	1,089,929	1,089,929
74940 - DEPRECIATION STRUCT & IMP	553,865	715,701	710,186	710,186
75231 - CONTRIB TO OTHER AGENCIES-OTH	132,092	132,092	132,092	132,092
95001 - INTRA-FUND TRANSFERS IN-BALANCED	(5,416,905)	-	-	-
OPERATING EXPENSES TOTAL	**(4,062,286)**	**1,831,294**	**1,932,207**	**1,932,207**
OPERATING INCOME (LOSS)	**5,637,968**	**(213,233)**	**(259,031)**	**(259,031)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	25,044	22,425	10,000	10,000
40893 - ST-WATER RESOURCES CNTL BD	1,042,062	-	-	-
40894 - ST-OTHER	3,844,316	-	-	-
41093 - FEDERAL FEMA	-	111,988	-	-
74425 - INTEREST ON LONG-TERM DEBT	(47,419)	(46,339)	(45,248)	(45,248)
NON-OPERATING REVENUE(EXPENSE) TOTAL	**4,864,003**	**88,074**	**(35,248)**	**(35,248)**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**10,501,971**	**(125,159)**	**(294,279)**	**(294,279)**
TRANSFERS				
90000 - OPERATING TRANSFERS OUT	(5,637,308)	(107,082)	(483,775)	(483,775)
TRANSFERS TOTAL	**(5,637,308)**	**(107,082)**	**(483,775)**	**(483,775)**
CHANGE IN NET ASSETS	**4,864,663**	**(232,241)**	**(778,054)**	**(778,054)**
NET ASSETS - BEGINNING BALANCE	**20,642,063**	**15,777,400**	**15,545,159**	**15,545,159**
NET ASSETS - ENDING BALANCE	**15,777,400**	**15,545,159**	**14,767,105**	**14,767,105**
74110 - PRINCIPAL ON LONG-TERM DEBT	96,000	97,000	98,000	98,000
74240 - PRINCIPAL-ISF/ENT OFFSET	(96,000)	(97,000)	(98,000)	(98,000)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE **FREEDOM CO SAN DIST RESERVE**
SERVICE ACTIVITY **BRD GOV SP DIST HEALTH-SANITAT**
FUND **50135**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	3,108	3,769	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**3,108**	**3,769**	**-**	**-**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**3,108**	**3,769**	**-**	**-**
TRANSFERS				
42462 - OPERATING TRANSFER IN	-	107,082	-	-
TRANSFERS TOTAL	**-**	**107,082**	**-**	**-**
CHANGE IN NET ASSETS	**3,108**	**110,850**	**-**	**-**
NET ASSETS - BEGINNING BALANCE	**(3,108)**	**(0)**	**110,850**	**110,850**
NET ASSETS - ENDING BALANCE	**(0)**	**110,850**	**110,850**	**110,850**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**FREEDOM BLVD ASSESS CONST IMPR**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50136**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING EXPENSES				
74940 - DEPRECIATION STRUCT & IMP	46,521	46,521	46,521	46,521
OPERATING EXPENSES TOTAL	**46,521**	**46,521**	**46,521**	**46,521**
OPERATING INCOME (LOSS)	**(46,521)**	**(46,521)**	**(46,521)**	**(46,521)**
CHANGE IN NET ASSETS	**(46,521)**	**(46,521)**	**(46,521)**	**(46,521)**
NET ASSETS - BEGINNING BALANCE	**46,521**	**(0)**	**(46,521)**	**(46,521)**
NET ASSETS - ENDING BALANCE	**(0)**	**(46,521)**	**(93,042)**	**(93,042)**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE **FREEDOM CO SAN DIST EXPAN CONS**
SERVICE ACTIVITY **BRD GOV SP DIST HEALTH-SANITAT**
FUND **50140**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41842 - CONNECTION FEES	3,400	18,000	-	-
OPERATING REVENUES TOTAL	**3,400**	**18,000**	**-**	**-**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	4,548	3,786	5,000	5,000
95002 - INTRA-FUND TRANSFERS OUT-BALANCED	5,416,905	-	-	-
OPERATING EXPENSES TOTAL	**5,421,453**	**3,786**	**5,000**	**5,000**
OPERATING INCOME (LOSS)	**(5,418,053)**	**14,214**	**(5,000)**	**(5,000)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	(59,567)	13,369	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**(59,567)**	**13,369**	**-**	**-**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**(5,477,620)**	**27,583**	**(5,000)**	**(5,000)**
TRANSFERS				
42462 - OPERATING TRANSFER IN	5,637,308	-	483,775	483,775
TRANSFERS TOTAL	**5,637,308**	**-**	**483,775**	**483,775**
CHANGE IN NET ASSETS	**159,689**	**27,583**	**478,775**	**478,775**
NET ASSETS - BEGINNING BALANCE	**112,088**	**271,776**	**299,359**	**299,359**
NET ASSETS - ENDING BALANCE	**271,776**	**299,359**	**778,134**	**778,134**
86110 - BUILDINGS AND IMPROVEMENTS	701,174	10,682	777,068	788,179
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	(701,174)	(10,682)	(777,068)	(788,179)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**PLACE DE MER CSA #2**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50143**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
42024 - DISTRICT SERVICE CHARGES	115,591	118,365	121,917	121,917
OPERATING REVENUES TOTAL	**115,591**	**118,365**	**121,917**	**121,917**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	87,280	104,447	132,830	132,830
74940 - DEPRECIATION STRUCT & IMP	10,412	9,685	9,494	9,494
OPERATING EXPENSES TOTAL	**97,692**	**114,133**	**142,324**	**142,324**
OPERATING INCOME (LOSS)	**17,899**	**4,233**	**(20,407)**	**(20,407)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	1,947	2,401	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**1,947**	**2,401**	**-**	**-**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**19,846**	**6,633**	**(20,407)**	**(20,407)**
CHANGE IN NET ASSETS	**19,846**	**6,633**	**(20,407)**	**(20,407)**
NET ASSETS - BEGINNING BALANCE	**297,347**	**277,501**	**284,134**	**284,134**
NET ASSETS - ENDING BALANCE	**277,501**	**284,134**	**263,727**	**263,727**
86110 - BUILDINGS AND IMPROVEMENTS	-	-	60,684	60,684
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	-	-	(60,684)	(60,684)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**ROLLING WOODS CSA #10**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50170**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41841 - ASSMNT DST BUY-IN CNNCT FEES	14,737	2,947	-	-
41842 - CONNECTION FEES	20,034	4,300	-	-
41866 - SEWER SERVICE CHARGE	55,925	59,223	60,994	60,994
OPERATING REVENUES TOTAL	**90,697**	**66,470**	**60,994**	**60,994**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	15,063	17,738	38,900	38,900
74940 - DEPRECIATION STRUCT & IMP	9,019	7,591	3,105	3,105
OPERATING EXPENSES TOTAL	**24,082**	**25,329**	**42,005**	**42,005**
OPERATING INCOME (LOSS)	**66,615**	**41,142**	**18,989**	**18,989**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	50,142	50,533	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**50,142**	**50,533**	**-**	**-**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**116,756**	**91,674**	**18,989**	**18,989**
CHANGE IN NET ASSETS	**116,756**	**91,674**	**18,989**	**18,989**
NET ASSETS - BEGINNING BALANCE	**1,406,647**	**1,289,891**	**1,381,565**	**1,381,565**
NET ASSETS - ENDING BALANCE	**1,289,891**	**1,381,565**	**1,400,554**	**1,400,554**
86110 - BUILDINGS AND IMPROVEMENTS	-	-	1,336,680	1,336,680
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	-	-	(1,336,680)	(1,336,680)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**SAND DOLLAR BEACH CSA #5**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50200**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41866 - SEWER SERVICE CHARGE	380,446	380,446	391,862	391,862
OPERATING REVENUES TOTAL	**380,446**	**380,446**	**391,862**	**391,862**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	353,948	327,975	363,900	363,900
74940 - DEPRECIATION STRUCT & IMP	23,979	23,979	28,988	28,988
OPERATING EXPENSES TOTAL	**377,927**	**351,954**	**392,888**	**392,888**
OPERATING INCOME (LOSS)	**2,520**	**28,492**	**(1,026)**	**(1,026)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	9,910	10,546	-	-
40810 - ST-NATURAL DISASTER ASSISTANCE	938	-	-	-
41093 - FEDERAL FEMA	3,750	-	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**14,597**	**10,546**	**-**	**-**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**17,117**	**39,039**	**(1,026)**	**(1,026)**
CHANGE IN NET ASSETS	**17,117**	**39,039**	**(1,026)**	**(1,026)**
NET ASSETS - BEGINNING BALANCE	**787,709**	**770,592**	**809,631**	**809,631**
NET ASSETS - ENDING BALANCE	**770,592**	**809,631**	**808,605**	**808,605**
86110 - BUILDINGS AND IMPROVEMENTS	-	-	232,132	362,132
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	-	-	(232,132)	(362,132)

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE SEPTIC TANK MAINT CSA # 12
SERVICE ACTIVITY BRD GOV SP DIST HEALTH-SANITAT
FUND 50215

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41671 - NON STANDARD SEPTIC INSPECTNS	227,895	239,677	231,565	231,565
41856 - SANITARY SERVICES	882,138	1,121,061	950,000	950,000
41862 - SEPTIC PUMP INSPECTION FEES	768,662	803,502	810,358	810,358
42105 - COUNTY OVERHEAD CHARGES	119	(3)	-	-
OPERATING REVENUES TOTAL	**1,878,814**	**2,164,237**	**1,991,923**	**1,991,923**
OPERATING EXPENSES				
62226 - INVENTORIABLE ITEMS <5000	-	2,627	-	-
62301 - ACCOUNTING AND AUDITING FEES	500	500	500	500
62317 - CONSULT/MGT/PC SERVICES	75	-	-	-
62325 - DATA PROCESSING SERVICES	-	-	50,000	50,000
62350 - HSA-INTERDEPARTMENT	725,169	1,061,084	895,550	895,550
62381 - PROF & SPECIAL SERV-OTHER	-	-	50,000	50,000
62801 - ADVERTISING & PROMOTION SUPP	-	-	500	500
62856 - SPECIAL MISC EXPENSE-SERVICES	-	4,906	1,500	1,500
63010 - WASTE DISPOSAL	1,050,370	1,131,145	950,000	950,000
75315 - COUNTY OVERHEAD A87/CP	-	-	500	500
OPERATING EXPENSES TOTAL	**1,776,115**	**2,200,263**	**1,948,550**	**1,948,550**
OPERATING INCOME (LOSS)	**102,699**	**(36,026)**	**43,373**	**43,373**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	75,412	67,931	5,000	5,000
NON-OPERATING REVENUE(EXPENSE) TOTAL	**75,412**	**67,931**	**5,000**	**5,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**178,112**	**31,905**	**48,373**	**48,373**
CHANGE IN NET ASSETS	**178,112**	**31,905**	**48,373**	**48,373**
NET ASSETS - BEGINNING BALANCE	**1,977,495**	**2,155,607**	**2,187,512**	**2,187,512**
NET ASSETS - ENDING BALANCE	**2,155,607**	**2,187,512**	**2,235,885**	**2,235,885**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**SEPTIC TANK MAINT CSA#12 CAP**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50220**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
40346 - TRANSFER OF PERMIT FEE	20	-	-	-
OPERATING REVENUES TOTAL	**20**	**-**	**-**	**-**
OPERATING EXPENSES				
62301 - ACCOUNTING AND AUDITING FEES	125	125	125	125
62345 - FISCAL AGENTS FEES	130	28	160	160
OPERATING EXPENSES TOTAL	**255**	**153**	**285**	**285**
OPERATING INCOME (LOSS)	**(234)**	**(153)**	**(285)**	**(285)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	521	451	40	40
40436 - INTEREST LOAN PAYMENTS	79	-	150	150
42376 - PRIN/OTHER LOAN REPAYMENTS	5,022	-	1,500	1,500
42377 - OFFSET-LOAN PRIN REPAYMTS	(5,022)	-	(1,500)	(1,500)
NON-OPERATING REVENUE(EXPENSE) TOTAL	**600**	**451**	**190**	**190**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**366**	**297**	**(95)**	**(95)**
CHANGE IN NET ASSETS	**366**	**297**	**(95)**	**(95)**
NET ASSETS - BEGINNING BALANCE	**10,962**	**11,328**	**11,625**	**11,625**
NET ASSETS - ENDING BALANCE	**11,328**	**11,625**	**11,530**	**11,530**

COUNTY OF SANTA CRUZ

Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE **SEPTIC TANK CSA #12 ZONE A**
SERVICE ACTIVITY **BRD GOV SP DIST HEALTH-SANITAT**
FUND **50225**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41618 - OTHER ENVIRONMENTAL SERVICES	(833)	-	-	-
41862 - SEPTIC PUMP INSPECTION FEES	301,937	314,620	317,760	317,760
42105 - COUNTY OVERHEAD CHARGES	107	(11,897)	-	-
OPERATING REVENUES TOTAL	**301,211**	**302,723**	**317,760**	**317,760**
OPERATING EXPENSES				
62226 - INVENTORIABLE ITEMS <5000	-	2,627	-	-
62301 - ACCOUNTING AND AUDITING FEES	500	500	500	500
62350 - HSA-INTERDEPARTMENT	309,342	327,489	554,879	554,879
62856 - SPECIAL MISC EXPENSE-SERVICES	-	-	35,000	35,000
75315 - COUNTY OVERHEAD A87/CP	-	-	511	511
OPERATING EXPENSES TOTAL	**309,842**	**330,617**	**590,890**	**590,890**
OPERATING INCOME (LOSS)	**(8,631)**	**(27,894)**	**(273,130)**	**(273,130)**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	27,460	24,605	5,000	5,000
NON-OPERATING REVENUE(EXPENSE) TOTAL	**27,460**	**24,605**	**5,000**	**5,000**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**18,829**	**(3,289)**	**(268,130)**	**(268,130)**
CHANGE IN NET ASSETS	**18,829**	**(3,289)**	**(268,130)**	**(268,130)**
NET ASSETS - BEGINNING BALANCE	**593,279**	**574,450**	**571,161**	**571,161**
NET ASSETS - ENDING BALANCE	**574,450**	**571,161**	**303,031**	**303,031**

COUNTY OF SANTA CRUZ

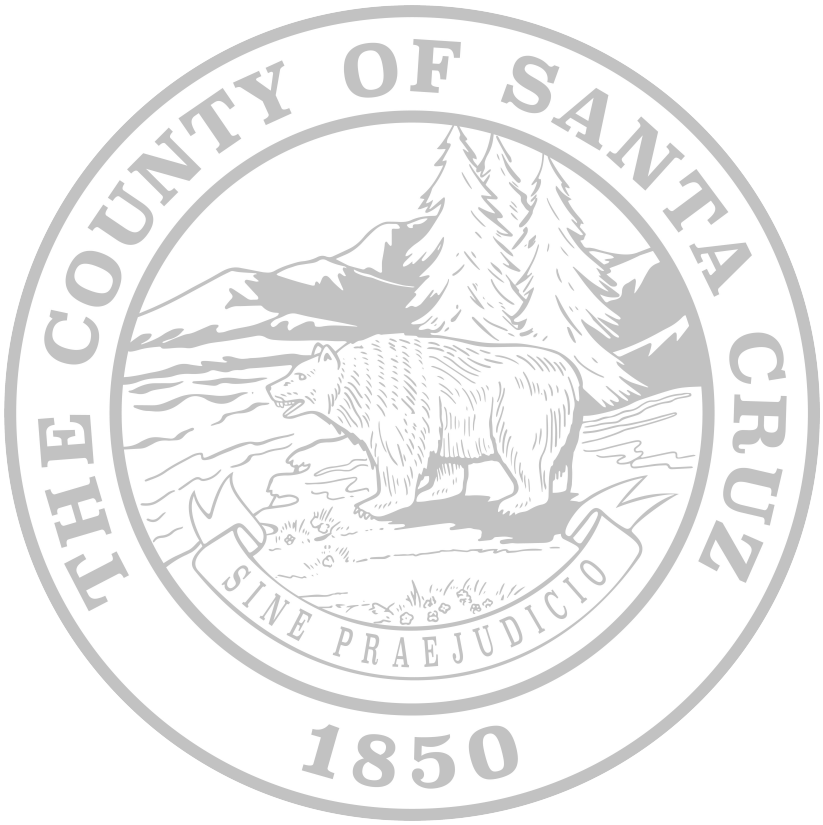
Operation of Enterprise Fund

Fiscal Year 2026-27

FUND TITLE	**TRESTLE BEACH CSA #20**
SERVICE ACTIVITY	**BRD GOV SP DIST HEALTH-SANITAT**
FUND	**50230**

Operating Detail	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
	-	-		
OPERATING REVENUES				
41866 - SEWER SERVICE CHARGE	91,011	93,196	95,991	95,991
OPERATING REVENUES TOTAL	**91,011**	**93,196**	**95,991**	**95,991**
OPERATING EXPENSES				
62330 - DPW SERVICES-GENERAL MONEY	82,626	75,827	95,660	95,660
OPERATING EXPENSES TOTAL	**82,626**	**75,827**	**95,660**	**95,660**
OPERATING INCOME (LOSS)	**8,385**	**17,369**	**331**	**331**
NON-OPERATING REVENUE(EXPENSE)				
40430 - INTEREST	105	552	-	-
NON-OPERATING REVENUE(EXPENSE) TOTAL	**105**	**552**	**-**	**-**
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFE	**8,491**	**17,921**	**331**	**331**
CHANGE IN NET ASSETS	**8,491**	**17,921**	**331**	**331**
NET ASSETS - BEGINNING BALANCE	**5,970**	**14,461**	**32,382**	**32,382**
NET ASSETS - ENDING BALANCE	**14,461**	**32,382**	**32,713**	**32,713**
86110 - BUILDINGS AND IMPROVEMENTS	-	-	27,507	27,507
86111 - STRUCT AND IMPRVMNTS-ISF OFFST	-	-	(27,507)	(27,507)

SPECIAL DISTRICT FUND SUMMARIES



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COUNTY OF SANTA CRUZ
Special Districts and Other Agencies Summary
Fiscal Year 2026-27

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
BRD GOV SP DIST PUBLIC PROTECT							
22110 - COUNTY FIRE PROTECTION CSA #48	(500)	500	3,000,184	3,000,184	3,000,184	-	3,000,184
22155 - EXTENDED POLICE PROTECT CSA #3	(9)	9	3,474,209	3,474,209	3,474,209	-	3,474,209
22175 - GRAHAM HILL CSA #57	416,038	-	62,776	478,814	478,814	-	478,814
22245 - PAJARO STORM DRAIN MAINT DIST	1,290,363	-	6,202,883	7,493,246	7,493,246	-	7,493,246
22250 - PAJARO DUNES CSA #4	362,157	740,693	2,933,310	4,036,160	4,036,160	-	4,036,160
22255 - PAJARO DUNES STA-MAINT FUND	222	-	-	222	-	222	222
22345 - SC FLOOD CONTROL & WTR-ZONE 4(	585,891	-	2,023,200	2,609,091	1,844,356	764,735	2,609,091
22350 - SC FLOOD CONTROL & WTR-ZONE 5	2,957,059	-	1,220,300	4,177,359	4,177,359	-	4,177,359
22355 - S.C. FLOOD CON & WTR CONS-GEN	2,295,635	-	1,347,000	3,642,635	3,642,635	-	3,642,635
22360 - SC FLOOD CONTROL & WTR ZONE 8	247,142	-	22,000	269,142	269,142	-	269,142
22365 - SC FLOOD CONTROL-ZN 5 EXP CONS	1,335,959	12,358	270,000	1,618,317	1,618,317	-	1,618,317
22375 - SC FLOOD CONTROL & WTR CON-ZN	771,754	-	118,000	889,754	889,754	-	889,754
22380 - SC FLOOD CONTROL & WTR CON ZN	242,245	-	3,158,602	3,400,847	3,400,847	-	3,400,847
22385 - SC FLOOD CONTROL & WTR CON ZN	1,403,227	-	106,000	1,509,227	1,509,227	-	1,509,227
BRD GOV SP DIST PUBLIC PROTECT Total	**11,907,183**	**753,560**	**23,938,464**	**36,599,207**	**35,834,250**	**764,957**	**36,599,207**
BRD GOV SP DIST HEALTH-SANITAT							
22233 - MOSQUITO ABATEMENT CSA #53	39,948	-	613,188	653,136	431,946	221,190	653,136
22234 - MOSQUITO ABATEMENT CSA #53-NOR	94,082	-	1,126,242	1,220,324	858,993	361,331	1,220,324
22235 - MOSQUITO & VECTOR CTR ASSMT	-	-	1,113,000	1,113,000	859,696	253,304	1,113,000
BRD GOV SP DIST HEALTH-SANITAT Total	**134,030**	**-**	**2,852,430**	**2,986,460**	**2,150,635**	**835,825**	**2,986,460**
BRD GOV SP DIST RECREATION							
22290 - PARKS & REC CSA #11	1,593,496	427,786	2,503,932	4,525,214	4,287,797	237,417	4,525,214
BRD GOV SP DIST RECREATION Total	**1,593,496**	**427,786**	**2,503,932**	**4,525,214**	**4,287,797**	**237,417**	**4,525,214**
BRD GOV SP DIST ROADS							
22100 - APTOS SEASCAPE CO SERV AREA #3	97,490	-	164,206	261,696	261,696	-	261,696
22105 - BRAEMOOR CSA #47	15,637	-	21,247	36,884	36,884	-	36,884
22115 - CO HWY LIGHTING CSA #9	411,205	-	1,559,870	1,971,075	1,971,075	-	1,971,075
22120 - CO HWY RESID LIGHT CSA #9 ZN A	3,949,735	-	1,296,163	5,245,898	5,245,898	-	5,245,898
22125 - CO CROSSING GUARD CSA #9 ZN B	149,157	-	18,670	167,827	167,827	-	167,827
22130 - CO ROAD MAINT CSA #9D ZONE 1	2,264	-	833,598	835,862	835,862	-	835,862
22135 - CO ROAD MAINT CSA #9D ZONE 2	15,139	-	1,394,022	1,409,161	1,409,161	-	1,409,161
22140 - CSA #9D ZONE 3	2,349	-	395,529	397,878	397,878	-	397,878
22141 - STREETSCAPE CSA #9E	11,727	-	39,435	51,162	51,162	-	51,162
22145 - COUNTRY ESTATES CSA #35	126,429	-	24,345	150,774	150,774	-	150,774
22150 - EMPIRE ACRES CSA #17	132,415	-	19,047	151,462	151,462	-	151,462
22160 - BONITA-ENCINO DRIVES CSA #43	242,881	-	25,214	268,095	268,095	-	268,095
22165 - FOREST GLEN CSA #36	279,618	-	45,556	325,174	325,174	-	325,174
22166 - FELTON GROVE CSA 56	74,655	-	14,522	89,177	89,177	-	89,177
22170 - GLENWOOD ACRES CSA #30	70,170	10	19,199	89,379	89,379	-	89,379
22180 - HIDDEN VALLEY CSA #26	479,684	-	143,691	623,375	623,375	-	623,375
22185 - HOPKINS GULCH CSA #51	91,242	-	541,886	633,128	633,128	-	633,128
22190 - HUCKLEBERRY WOODS RD CSA #15	486,100	-	48,488	534,588	534,588	-	534,588
22195 - HUTCHINSON ROAD CSA #13	1,307,087	-	183,049	1,490,136	1,490,136	-	1,490,136
22200 - OAKFLAT ROAD CSA 13A	51,900	-	36,478	88,378	88,378	-	88,378
22210 - KELLY HILL CSA #22	445	-	282	727	727	-	727
22215 - LARSEN ROAD CSA #34	63,214	-	1,812	65,026	65,026	-	65,026
22220 - LOMA PRIETA DRIVE CSA #41	327,081	-	33,558	360,639	360,639	-	360,639
22225 - LOMOND TERRACE CSA #28	165,095	-	56,054	221,149	221,149	-	221,149
22230 - MANSFIELD STREET ASSESS DISTRI	120,497	-	-	120,497	-	120,497	120,497
22231 - MCGAFFIGAN MILL ROAD CSA #59	58,348	-	17,731	76,079	76,079	-	76,079
22240 - OLD RANCH ROAD CSA #23	69,036	-	32,923	101,959	101,959	-	101,959
22265 - PINECREST CSA#46	(121,139)	-	212,842	91,703	91,703	-	91,703
22275 - PINERIDGE CSA #24	90,318	-	27,172	117,490	117,490	-	117,490
22285 - RALSTON WAY CSA #40	7,649	-	7,878	15,527	15,527	-	15,527
22300 - REDWOOD DRIVE CSA #33	140,168	-	58,793	198,961	198,961	-	198,961
22305 - REED STREET CSA #39	41	-	-	41	41	-	41
22310 - ROBERTS ROAD CSA #37	60,618	-	24,665	85,283	85,283	-	85,283
22312 - RIDGE DRIVE CSA # 58	59,763	-	13,378	73,141	73,141	-	73,141
22317 - RIVERDALE PARK RD CSA #55	71,171	-	15,027	86,198	86,198	-	86,198
22320 - ROBAK DRIVE CSA #16	94,141	-	27,267	121,408	121,408	-	121,408

COUNTY OF SANTA CRUZ

Special Districts and Other Agencies Summary

Fiscal Year 2026-27

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
22400 - SUNLIT LANE CSA #42	41,418	-	7,959	49,377	49,377	-	49,377
22405 - SUNBEAM WOODS CSA #44	95,591	-	18,546	114,137	114,137	-	114,137
22410 - VINEYARD CSA #50	328,650	-	24,676	353,326	353,326	-	353,326
22420 - VIEW CIRCLE CSA #32	4,877	-	5,349	10,226	10,226	-	10,226
22425 - VIEWPOINT ROAD CSA #25	64,587	-	17,488	82,075	82,075	-	82,075
22430 - U/GRND UTIL #4-41ST AVE HWY 1-	45,601	-	-	45,601	-	45,601	45,601
22435 - UPPER PLEASANT VALLEY-CSA #52	54,031	-	7,396	61,427	61,427	-	61,427
22440 - WESTDALE CSA #21	32,350	-	7,263	39,613	39,613	-	39,613
22445 - WHITEHOUSE CANYON CSA #18	80,995	-	14,571	95,566	95,566	-	95,566
BRD GOV SP DIST ROADS Total	**9,951,430**	**10**	**7,456,845**	**17,408,285**	**17,242,187**	**166,098**	**17,408,285**
TOTAL SPECIAL DISTRICTS & OTHER AGENCIES	**23,586,139**	**1,181,356**	**36,751,671**	**61,519,166**	**59,514,869**	**2,004,297**	**61,519,166**

COUNTY OF SANTA CRUZ

Fund Balance - Special Districts and Other Agencies

Fiscal Year 2026-27

Actual [x]

Estimated [ ]

District Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
BRD GOV SP DIST PUBLIC PROTECT					
22110 - COUNTY FIRE PROTECTION CSA #48	309,083	-	-	309,583	(500)
22155 - EXTENDED POLICE PROTECT CSA #3	-	-	-	9	(9)
22175 - GRAHAM HILL CSA #57	416,038	-	-	-	416,038
22245 - PAJARO STORM DRAIN MAINT DIST	1,290,363	-	-	-	1,290,363
22250 - PAJARO DUNES CSA #4	2,236,202	-	-	1,874,045	362,157
22255 - PAJARO DUNES STA-MAINT FUND	5,751	-	-	5,529	222
22345 - SC FLOOD CONTROL & WTR-ZONE 4(	2,663,002	-	-	2,077,111	585,891
22350 - SC FLOOD CONTROL & WTR-ZONE 5	2,957,059	-	-	-	2,957,059
22355 - S.C. FLOOD CON & WTR CONS-GEN	2,295,635	-	-	-	2,295,635
22360 - SC FLOOD CONTROL & WTR ZONE 8	247,142	-	-	-	247,142
22365 - SC FLOOD CONTROL-ZN 5 EXP CONS	1,472,354	-	-	136,395	1,335,959
22375 - SC FLOOD CONTROL & WTR CON-ZN	771,754	-	-	-	771,754
22380 - SC FLOOD CONTROL & WTR CON ZN	242,245	-	-	-	242,245
22385 - SC FLOOD CONTROL & WTR CON ZN	1,410,116	-	-	6,889	1,403,227
BRD GOV SP DIST PUBLIC PROTECT Total	**16,316,744**	**-**	**-**	**4,409,561**	**11,907,183**
BRD GOV SP DIST HEALTH-SANITAT					
22233 - MOSQUITO ABATEMENT CSA #53	559,056	-	-	519,108	39,948
22234 - MOSQUITO ABATEMENT CSA #53-NOR	1,369,985	-	-	1,275,903	94,082
22235 - MOSQUITO & VECTOR CTR ASSMT	-	-	-	-	-
BRD GOV SP DIST HEALTH-SANITAT Total	**1,929,041**	**-**	**-**	**1,795,011**	**134,030**
BRD GOV SP DIST RECREATION					
22290 - PARKS & REC CSA #11	3,208,988	-	-	1,615,492	1,593,496
BRD GOV SP DIST RECREATION Total	**3,208,988**	**-**	**-**	**1,615,492**	**1,593,496**
BRD GOV SP DIST ROADS					
22100 - APTOS SEASCAPE CO SERV AREA #3	97,490	-	-	-	97,490
22105 - BRAEMOOR CSA #47	15,637	-	-	-	15,637
22115 - CO HWY LIGHTING CSA #9	411,205	-	-	-	411,205
22120 - CO HWY RESID LIGHT CSA #9 ZN A	3,949,735	-	-	-	3,949,735
22125 - CO CROSSING GUARD CSA #9 ZN B	149,157	-	-	-	149,157
22130 - CO ROAD MAINT CSA #9D ZONE 1	2,264	-	-	-	2,264
22135 - CO ROAD MAINT CSA #9D ZONE 2	15,139	-	-	-	15,139
22140 - CSA #9D ZONE 3	2,349	-	-	-	2,349
22141 - STREETSCAPE CSA #9E	11,727	-	-	-	11,727
22145 - COUNTRY ESTATES CSA #35	126,429	-	-	-	126,429
22150 - EMPIRE ACRES CSA #17	132,415	-	-	-	132,415
22160 - BONITA-ENCINO DRIVES CSA #43	242,881	-	-	-	242,881
22165 - FOREST GLEN CSA #36	279,618	-	-	-	279,618
22166 - FELTON GROVE CSA 56	74,655	-	-	-	74,655
22170 - GLENWOOD ACRES CSA #30	70,180	-	-	10	70,170
22180 - HIDDEN VALLEY CSA #26	479,684	-	-	-	479,684
22185 - HOPKINS GULCH CSA #51	91,242	-	-	-	91,242
22190 - HUCKLEBERRY WOODS RD CSA #15	486,100	-	-	-	486,100
22195 - HUTCHINSON ROAD CSA #13	1,307,087	-	-	-	1,307,087
22200 - OAKFLAT ROAD CSA 13A	51,900	-	-	-	51,900
22210 - KELLY HILL CSA #22	445	-	-	-	445
22215 - LARSEN ROAD CSA #34	63,214	-	-	-	63,214
22220 - LOMA PRIETA DRIVE CSA #41	327,081	-	-	-	327,081
22225 - LOMOND TERRACE CSA #28	165,095	-	-	-	165,095
22230 - MANSFIELD STREET ASSESS DISTRI	120,497	-	-	-	120,497
22231 - MCGAFFIGAN MILL ROAD CSA #59	58,348	-	-	-	58,348
22240 - OLD RANCH ROAD CSA #23	69,036	-	-	-	69,036
22265 - PINECREST CSA#46	(121,139)	-	-	-	(121,139)
22275 - PINERIDGE CSA #24	90,318	-	-	-	90,318
22285 - RALSTON WAY CSA #40	7,649	-	-	-	7,649
22300 - REDWOOD DRIVE CSA #33	140,168	-	-	-	140,168
22305 - REED STREET CSA #39	41	-	-	-	41
22310 - ROBERTS ROAD CSA #37	60,618	-	-	-	60,618
22312 - RIDGE DRIVE CSA # 58	59,763	-	-	-	59,763
22317 - RIVERDALE PARK RD CSA #55	71,171	-	-	-	71,171
22320 - ROBAK DRIVE CSA #16	94,141	-	-	-	94,141

COUNTY OF SANTA CRUZ

Fund Balance - Special Districts and Other Agencies

Fiscal Year 2026-27

Actual [x]

Estimated [ ]

District Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
22400 - SUNLIT LANE CSA #42	41,418	-	-	-	41,418
22405 - SUNBEAM WOODS CSA #44	95,591	-	-	-	95,591
22410 - VINEYARD CSA #50	328,650	-	-	-	328,650
22420 - VIEW CIRCLE CSA #32	4,877	-	-	-	4,877
22425 - VIEWPOINT ROAD CSA #25	64,587	-	-	-	64,587
22430 - U/GRND UTIL #4-41ST AVE HWY 1-	45,601	-	-	-	45,601
22435 - UPPER PLEASANT VALLEY-CSA #52	54,031	-	-	-	54,031
22440 - WESTDALE CSA #21	32,350	-	-	-	32,350
22445 - WHITEHOUSE CANYON CSA #18	80,995	-	-	-	80,995
BRD GOV SP DIST ROADS Total	**9,951,440**	**-**	**-**	**10**	**9,951,430**
Total Summarization by Source	**31,406,213**	**-**	**-**	**7,820,074**	**23,586,139**

COUNTY OF SANTA CRUZ

Special Districts and Other Agencies
Obligated Fund Balances
Fiscal Year 2026-27

District Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
BRD GOV SP DIST PUBLIC PROTECT						
22110 - COUNTY FIRE PROTECTION CSA #48	309,583	-	500	-	-	309,083
22155 - EXTENDED POLICE PROTECT CSA #3	9	-	9	-	-	-
22250 - PAJARO DUNES CSA #4	1,874,045	-	740,693	-	-	1,133,352
22255 - PAJARO DUNES STA-MAINT FUND	5,529	-	-	-	222	5,751
22345 - SC FLOOD CONTROL & WTR-ZONE 4(	2,077,111	-	-	-	764,735	2,841,846
22365 - SC FLOOD CONTROL-ZN 5 EXP CONS	136,395	-	12,358	-	-	124,037
22385 - SC FLOOD CONTROL & WTR CON ZN	6,889	-	-	-	-	6,889
BRD GOV SP DIST PUBLIC PROTECT Total	**4,409,561**	**-**	**753,560**	**-**	**764,957**	**4,420,958**
BRD GOV SP DIST HEALTH-SANITAT						
22233 - MOSQUITO ABATEMENT CSA #53	519,108	-	-	-	221,190	740,298
22234 - MOSQUITO ABATEMENT CSA #53-NOR	1,275,903	-	-	-	361,331	1,637,234
22235 - MOSQUITO & VECTOR CTR ASSMT	-	-	-	-	253,304	253,304
BRD GOV SP DIST HEALTH-SANITAT Total	**1,795,011**	**-**	**-**	**-**	**835,825**	**2,630,836**
BRD GOV SP DIST RECREATION						
22290 - PARKS & REC CSA #11	1,615,492	-	427,786	-	237,417	1,425,123
BRD GOV SP DIST RECREATION Total	**1,615,492**	**-**	**427,786**	**-**	**237,417**	**1,425,123**
BRD GOV SP DIST ROADS						
22170 - GLENWOOD ACRES CSA #30	10	-	10	-	-	-
22230 - MANSFIELD STREET ASSESS DISTRI	-	-	-	-	120,497	120,497
22430 - U/GRND UTIL #4-41ST AVE HWY 1-	-	-	-	-	45,601	45,601
BRD GOV SP DIST ROADS Total	**10**	**-**	**10**	**-**	**166,098**	**166,098**
TOTAL SPECIAL DISTRICTS & OTHER AGENCIES	**7,820,074**	**-**	**1,181,356**	**-**	**2,004,297**	**8,643,015**

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SPECIAL DISTRICT BUDGET DETAIL

PUBLIC PROTECTION

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COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

304400 - CSA #48-COUNTY FIRE PRTCT(GSD)

22110 - COUNTY FIRE PROTECTION CSA #48

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40192 - ASSESSMENTS	2,991,203	3,078,766	2,992,684	2,992,684
TAXES TOTAL	**2,991,203**	**3,078,766**	**2,992,684**	**2,992,684**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	10,275	15,798	7,500	7,500
REV FROM USE OF MONEY & PROP TOTAL	**10,275**	**15,798**	**7,500**	**7,500**
TOTAL REVENUES	**3,001,479**	**3,094,563**	**3,000,184**	**3,000,184**
Expenses				
SERVICES AND SUPPLIES				
62301 - ACCOUNTING AND AUDITING FEES	500	500	500	500
SERVICES AND SUPPLIES TOTAL	**500**	**500**	**500**	**500**
OTHER CHARGES				
75231 - CONTRIB TO OTHER AGENCIES-OTH	2,847,691	3,094,563	2,999,684	2,999,684
OTHER CHARGES TOTAL	**2,847,691**	**3,094,563**	**2,999,684**	**2,999,684**
TOTAL EXPENDITURES/APPROPRIATIONS	**2,848,191**	**3,095,063**	**3,000,184**	**3,000,184**
NET COST	**(153,288)**	**500**	**-**	**-**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

136601 - EXTENDED POLICE PROTCTN CSA#38

22155 - EXTENDED POLICE PROTECT CSA #3

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	3,143,291	3,284,257	3,391,374	3,391,374
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	64,460	60,445	50,821	50,821
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	5,674	6,625	8,220	8,220
40150 - SUPP PROP TAX-CURRENT SEC	42,333	56,049	14,876	14,876
40151 - SUPP PROP TAX-CURRENT UNSEC	6,218	3,116	618	618
40160 - SUPP PROP TAX-PRIOR SEC	3,021	4,074	1,623	1,623
40161 - SUPP PROP TAX-PRIOR UNSEC	1,857	2,638	341	341
TAXES TOTAL	**3,266,853**	**3,417,205**	**3,467,873**	**3,467,873**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	345	505	235	235
44143 - REDMPTN PNLTIES FOR DELINQ TXS	539	755	329	329
FINES, FORFEITURES & ASSMNTS TOTAL	**884**	**1,260**	**564**	**564**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	51,608	49,301	538	538
REV FROM USE OF MONEY & PROP TOTAL	**51,608**	**49,301**	**538**	**538**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	14,209	14,537	5,234	5,234
INTERGOVERNMENTAL REVENUES TOTAL	**14,209**	**14,537**	**5,234**	**5,234**
TOTAL REVENUES	**3,333,554**	**3,482,303**	**3,474,209**	**3,474,209**
Expenses				
SERVICES AND SUPPLIES				
62301 - ACCOUNTING AND AUDITING FEES	500	500	500	500
62393 - SHERIFF SERVICES	3,333,202	3,481,812	3,473,709	3,473,709
SERVICES AND SUPPLIES TOTAL	**3,333,702**	**3,482,312**	**3,474,209**	**3,474,209**
TOTAL EXPENDITURES/APPROPRIATIONS	**3,333,702**	**3,482,312**	**3,474,209**	**3,474,209**
NET COST	**147**	**9**	**-**	**-**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

622175 - GRAHAM HILL CSA #57

22175 - GRAHAM HILL CSA #57

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	16,477	15,861	16,000	16,000
REV FROM USE OF MONEY & PROP TOTAL	**16,477**	**15,861**	**16,000**	**16,000**
CHARGES FOR SERVICES				
42026 - DRAINAGE CHARGES	45,503	46,776	46,776	46,776
CHARGES FOR SERVICES TOTAL	**45,503**	**46,776**	**46,776**	**46,776**
TOTAL REVENUES	**61,980**	**62,638**	**62,776**	**62,776**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	39,230	42,496	220,942	220,942
SERVICES AND SUPPLIES TOTAL	**39,230**	**42,496**	**220,942**	**220,942**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	-	-	250,256	257,872
FIXED ASSETS TOTAL	**-**	**-**	**250,256**	**257,872**
TOTAL EXPENDITURES/APPROPRIATIONS	**39,230**	**42,496**	**471,198**	**478,814**
NET COST	**(22,750)**	**(20,142)**	**408,422**	**416,038**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT
622245 - PAJ ST DRAIN MAINT DIST
22245 - PAJARO STORM DRAIN MAINT DIST

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	1,437,256	1,489,666	1,485,393	1,485,393
40106 - RESIDUAL DISTRIBUTION	148,429	156,240	-	-
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	29,194	27,176	-	-
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	2,569	2,984	-	-
40150 - SUPP PROP TAX-CURRENT SEC	20,687	27,530	-	-
40151 - SUPP PROP TAX-CURRENT UNSEC	3,034	1,532	-	-
40160 - SUPP PROP TAX-PRIOR SEC	1,474	2,003	-	-
40161 - SUPP PROP TAX-PRIOR UNSEC	906	1,297	-	-
TAXES TOTAL	**1,643,549**	**1,708,427**	**1,485,393**	**1,485,393**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	168	248	-	-
44143 - REDMPTN PNLTIES FOR DELINQ TXS	263	371	-	-
FINES, FORFEITURES & ASSMNTS TOTAL	**431**	**619**	**-**	**-**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	27,027	40,455	-	-
REV FROM USE OF MONEY & PROP TOTAL	**27,027**	**40,455**	**-**	**-**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	6,438	6,542	-	-
40894 - ST-OTHER	109,585	-	-	-
41095 - FED-MISC GRANTS	110,576	171,934	500,000	4,717,490
41162 - RDA PASS-THROUGHS	5,407	4,938	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**232,006**	**183,414**	**500,000**	**4,717,490**
TOTAL REVENUES	**1,903,013**	**1,932,916**	**1,985,393**	**6,202,883**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	1,911,846	932,596	1,595,139	5,900,318
SERVICES AND SUPPLIES TOTAL	**1,911,846**	**932,596**	**1,595,139**	**5,900,318**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	-	-	950,000	1,192,928
FIXED ASSETS TOTAL	**-**	**-**	**950,000**	**1,192,928**
OTHER FINANCING USES				
90003 - OP/TR OUT-TO 131215 CERTS	-	342,002	150,000	150,000
OTHER FINANCING USES TOTAL	**-**	**342,002**	**150,000**	**150,000**
INTRAFUND TRANSFERS				
95226 - INTRA-FUND TRANSFER OUT - OTHER	305,000	50,000	250,000	250,000
INTRAFUND TRANSFERS TOTAL	**305,000**	**50,000**	**250,000**	**250,000**
TOTAL EXPENDITURES/APPROPRIATIONS	**2,216,846**	**1,324,598**	**2,945,139**	**7,493,246**
NET COST	**313,833**	**(608,318)**	**959,746**	**1,290,363**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT
304300 - CSA #4 - PAJARO DUNES(GSD)
22250 - PAJARO DUNES CSA #4

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	965,732	1,024,309	1,014,808	1,014,808
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	19,648	18,710	19,261	19,261
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	1,728	2,043	2,482	2,482
40150 - SUPP PROP TAX-CURRENT SEC	12,853	17,119	18,923	18,923
40151 - SUPP PROP TAX-CURRENT UNSEC	1,886	950	1,249	1,249
40160 - SUPP PROP TAX-PRIOR SEC	916	1,242	500	500
40161 - SUPP PROP TAX-PRIOR UNSEC	563	804	100	100
TAXES TOTAL	**1,003,327**	**1,065,177**	**1,057,323**	**1,057,323**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	105	154	-	-
44143 - REDMPTN PNLTIES FOR DELINQ TXS	163	230	-	-
FINES, FORFEITURES & ASSMNTS TOTAL	**268**	**384**	**-**	**-**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	50,964	83,522	20,000	20,000
REV FROM USE OF MONEY & PROP TOTAL	**50,964**	**83,522**	**20,000**	**20,000**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	4,331	4,498	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**4,331**	**4,498**	**-**	**-**
CHARGES FOR SERVICES				
42030 - FIRE PROTECTION SERVICES	-	-	1,855,987	1,855,987
42047 - OTHER CHARGES CURRENT SERVICES	1,843,886	1,840,656	-	-
CHARGES FOR SERVICES TOTAL	**1,843,886**	**1,840,656**	**1,855,987**	**1,855,987**
TOTAL REVENUES	**2,902,775**	**2,994,238**	**2,933,310**	**2,933,310**
Expenses				
SERVICES AND SUPPLIES				
61110 - CLOTHING & PERSONAL SUPPLIES	-	19,476	10,000	10,000
61221 - TELEPHONE-NON TELECOM 1099	419	552	650	650
61425 - OTHER HOUSEHOLD SERVICES	1,410	1,688	4,000	4,000
61535 - OTHER INSURANCE	-	-	10,000	10,000
61720 - MAINT-MOBILE EQUIPMENT-SERV	26,682	15,489	35,000	51,009
61848 - MAINT-STRUCT/GRDS-OTH-SRV	-	9,450	-	-
61920 - MEDICAL, DENTAL & LAB SUPPLIES	-	2,199	3,500	3,500
62111 - MISCELLANEOUS EXPENSE-SERVICES	480	872	1,000	1,000
62223 - SUPPLIES	-	429	3,000	3,000
62226 - INVENTORIABLE ITEMS <5000	-	-	14,999	14,999
62301 - ACCOUNTING AND AUDITING FEES	7,779	8,280	8,000	8,000
62381 - PROF & SPECIAL SERV-OTHER	1,665,941	2,347,717	3,041,071	3,341,766
62715 - SMALL TOOLS & INSTRUMENTS	-	2,701	5,000	41,099

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT
304300 - CSA #4 - PAJARO DUNES(GSD)
22250 - PAJARO DUNES CSA #4

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
62841 - INV MTRLS USED-CRDR-CO WAREHSE	-	-	830	830
62856 - SPECIAL MISC EXPENSE-SERVICES	395	673	5,000	5,519
62888 - SPEC DIST EXP-SERVICES	12,032	5,304	15,000	25,571
62890 - SUBSCRIPTIONS BOOKS & ED MATER	-	131	150	150
62914 - EDUCATION & TRAINING(REPT)	153	-	-	-
62920 - GAS, OIL, FUEL	9,036	9,307	12,000	12,000
63074 - UTILITIES	-	13,598	-	-
SERVICES AND SUPPLIES TOTAL	**1,724,327**	**2,437,868**	**3,169,200**	**3,533,093**
SERVICES AND SUPPLIES-ISF				
61215 - RADIO	-	-	5,000	26,544
61845 - MAINT-STRUCT/IMPS/GRDS-OTH-SRV	1,788	(5)	55,000	55,849
63070 - UTILITIES	14,396	-	16,000	16,000
SERVICES AND SUPPLIES-ISF TOTAL	**16,184**	**(5)**	**76,000**	**98,393**
OTHER CHARGES				
75315 - COUNTY OVERHEAD A87/CP	1,732	22,207	16,752	16,752
OTHER CHARGES TOTAL	**1,732**	**22,207**	**16,752**	**16,752**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	-	-	-	83,815
86204 - EQUIPMENT	-	-	30,000	204,107
FIXED ASSETS TOTAL	**-**	**-**	**30,000**	**287,922**
APPROP FOR CONTINGENCIES				
98700 - APPROP FOR CONTINGENCIES	-	-	100,000	100,000
APPROP FOR CONTINGENCIES TOTAL	**-**	**-**	**100,000**	**100,000**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,742,244**	**2,460,071**	**3,391,952**	**4,036,160**
NET COST	**(1,160,532)**	**(534,167)**	**458,642**	**1,102,850**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

136073 - PAJARO DUNES STA A/DIST/MAINT

22255 - PAJARO DUNES STA-MAINT FUND

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	231	221	-	-
REV FROM USE OF MONEY & PROP TOTAL	**231**	**221**	**-**	**-**
TOTAL REVENUES	**231**	**221**	**-**	**-**
NET COST	**(231)**	**(221)**	**-**	**-**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT
135461 - SC FL CON ZN 4 (EH)
22345 - SC FLOOD CONTROL & WTR-ZONE 4(

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	1,187,634	1,247,225	1,100,000	1,100,000
40106 - RESIDUAL DISTRIBUTION	96,857	111,951	50,000	50,000
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	24,179	22,807	19,000	19,000
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	2,127	2,496	1,500	1,500
40150 - SUPP PROP TAX-CURRENT SEC	16,654	22,154	11,000	11,000
40151 - SUPP PROP TAX-CURRENT UNSEC	2,444	1,231	600	600
40160 - SUPP PROP TAX-PRIOR SEC	1,187	1,609	900	900
40161 - SUPP PROP TAX-PRIOR UNSEC	730	1,042	400	400
40197 - IN-LIEU TAXES OTHER	58	84	-	-
TAXES TOTAL	**1,331,870**	**1,410,600**	**1,183,400**	**1,183,400**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	136	200	200	200
44143 - REDMPTN PNLTIES FOR DELINQ TXS	212	298	200	200
FINES, FORFEITURES & ASSMNTS TOTAL	**347**	**498**	**400**	**400**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	65,632	82,975	5,000	5,000
40440 - RENTS & CONCESSIONS	18	8	-	-
REV FROM USE OF MONEY & PROP TOTAL	**65,650**	**82,983**	**5,000**	**5,000**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	5,331	5,486	5,200	5,200
40852 - ST-OTHR TAX RELIEF SUBVENTIONS	381	312	200	200
40894 - ST-OTHER	101,705	165,283	210,000	210,000
41150 - CONTR FR OTHER GOVT AGENCIES	488,875	528,078	533,000	533,000
41162 - RDA PASS-THROUGHS	8,659	9,172	5,000	5,000
INTERGOVERNMENTAL REVENUES TOTAL	**604,951**	**708,332**	**753,400**	**753,400**
MISC. REVENUES				
42384 - OTHER REVENUE	-	78,553	81,000	81,000
MISC. REVENUES TOTAL	**-**	**78,553**	**81,000**	**81,000**
TOTAL REVENUES	**2,002,818**	**2,280,964**	**2,023,200**	**2,023,200**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	12,398	10,457	40,000	40,000
62350 - HSA-INTERDEPARTMENT	560,354	649,657	779,402	779,402
62376 - PLANNING SERVICES	132,882	69,202	150,000	150,000
62381 - PROF & SPECIAL SERV-OTHER	649,490	735,888	827,872	855,005
62715 - SMALL TOOLS & INSTRUMENTS	818	170	3,000	3,000
62856 - SPECIAL MISC EXPENSE-SERVICES	-	11,363	5,000	5,000
SERVICES AND SUPPLIES TOTAL	**1,355,942**	**1,476,737**	**1,805,274**	**1,832,407**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

135461 - SC FL CON ZN 4 (EH)

22345 - SC FLOOD CONTROL & WTR-ZONE 4(

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
OTHER CHARGES				
75315 - COUNTY OVERHEAD A87/CP	11,948	12,359	11,949	11,949
OTHER CHARGES TOTAL	**11,948**	**12,359**	**11,949**	**11,949**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,367,890**	**1,489,096**	**1,817,223**	**1,844,356**
NET COST	**(634,928)**	**(791,868)**	**(205,977)**	**(178,844)**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT
622350 - SC FLOOD CON ZONE 5
22350 - SC FLOOD CONTROL & WTR-ZONE 5

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	957,469	1,017,387	1,020,000	1,020,000
40106 - RESIDUAL DISTRIBUTION	177,292	211,478	75,000	75,000
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	19,472	18,584	-	-
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	1,712	2,029	-	-
40150 - SUPP PROP TAX-CURRENT SEC	12,714	16,970	9,400	9,400
40151 - SUPP PROP TAX-CURRENT UNSEC	1,865	942	-	-
40160 - SUPP PROP TAX-PRIOR SEC	906	1,231	900	900
40161 - SUPP PROP TAX-PRIOR UNSEC	557	797	-	-
TAXES TOTAL	**1,171,986**	**1,269,417**	**1,105,300**	**1,105,300**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	103	152	-	-
44143 - REDMPTN PNLTIES FOR DELINQ TXS	162	228	-	-
FINES, FORFEITURES & ASSMNTS TOTAL	**265**	**380**	**-**	**-**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	114,179	117,992	115,000	115,000
REV FROM USE OF MONEY & PROP TOTAL	**114,179**	**117,992**	**115,000**	**115,000**
INTERGOVERNMENTAL REVENUES				
40465 - ST HWY TX- SB1 2017	47,182	-	-	-
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	4,292	4,466	-	-
41162 - RDA PASS-THROUGHS	21,779	25,806	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**73,253**	**30,272**	**-**	**-**
TOTAL REVENUES	**1,359,683**	**1,418,061**	**1,220,300**	**1,220,300**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	840,881	747,577	1,303,440	1,519,924
SERVICES AND SUPPLIES TOTAL	**840,881**	**747,577**	**1,303,440**	**1,519,924**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	212,893	694,736	2,809,055	2,657,435
FIXED ASSETS TOTAL	**212,893**	**694,736**	**2,809,055**	**2,657,435**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,053,774**	**1,442,312**	**4,112,495**	**4,177,359**
NET COST	**(305,909)**	**24,251**	**2,892,195**	**2,957,059**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT
135462 - SC FLOOD CTL & WTR CNSRV GEN
22355 - S.C. FLOOD CON & WTR CONS-GEN

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	1,056,207	1,108,868	1,106,000	1,106,000
40106 - RESIDUAL DISTRIBUTION	86,617	100,118	-	-
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	21,509	20,282	21,000	21,000
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	1,892	2,220	-	-
40150 - SUPP PROP TAX-CURRENT SEC	14,778	19,653	-	-
40151 - SUPP PROP TAX-CURRENT UNSEC	2,169	1,092	-	-
40160 - SUPP PROP TAX-PRIOR SEC	1,053	1,428	-	-
40161 - SUPP PROP TAX-PRIOR UNSEC	648	924	-	-
40197 - IN-LIEU TAXES OTHER	50	71	-	-
TAXES TOTAL	**1,184,923**	**1,254,656**	**1,127,000**	**1,127,000**
LICENSES, PERMITS AND FRANCHIS				
40330 - OTHER LICENSES & PERMITS	34,500	31,812	30,000	30,000
LICENSES, PERMITS AND FRANCHIS TOTAL	**34,500**	**31,812**	**30,000**	**30,000**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	120	177	-	-
44143 - REDMPTN PNLTIES FOR DELINQ TXS	188	265	-	-
FINES, FORFEITURES & ASSMNTS TOTAL	**308**	**441**	**-**	**-**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	75,272	85,006	40,000	40,000
40440 - RENTS & CONCESSIONS	15	7	-	-
REV FROM USE OF MONEY & PROP TOTAL	**75,287**	**85,013**	**40,000**	**40,000**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	4,741	4,878	-	-
40852 - ST-OTHR TAX RELIEF SUBVENTIONS	265	217	-	-
41162 - RDA PASS-THROUGHS	7,379	7,817	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**12,385**	**12,912**	**-**	**-**
CHARGES FOR SERVICES				
41576 - PERMIT PROCESSING FEES	183,961	211,672	150,000	150,000
CHARGES FOR SERVICES TOTAL	**183,961**	**211,672**	**150,000**	**150,000**
MISC. REVENUES				
42384 - OTHER REVENUE	-	91	-	-
MISC. REVENUES TOTAL	**-**	**91**	**-**	**-**
TOTAL REVENUES	**1,491,365**	**1,596,597**	**1,347,000**	**1,347,000**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	787,139	851,410	1,404,734	1,582,290
SERVICES AND SUPPLIES TOTAL	**787,139**	**851,410**	**1,404,734**	**1,582,290**
OTHER FINANCING USES				

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

135462 - SC FLOOD CTL & WTR CNSRV GEN

22355 - S.C. FLOOD CON & WTR CONS-GEN

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
90003 - OP/TR OUT-TO 131215 CERTS	-	342,002	150,000	150,000
OTHER FINANCING USES TOTAL	**-**	**342,002**	**150,000**	**150,000**
INTRAFUND TRANSFERS				
95226 - INTRA-FUND TRANSFER OUT - OTHER	305,000	50,000	250,000	250,000
INTRAFUND TRANSFERS TOTAL	**305,000**	**50,000**	**250,000**	**250,000**
APPROP FOR CONTINGENCIES				
98700 - APPROP FOR CONTINGENCIES	-	-	1,466,323	1,660,345
APPROP FOR CONTINGENCIES TOTAL	**-**	**-**	**1,466,323**	**1,660,345**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,092,139**	**1,243,412**	**3,271,057**	**3,642,635**
NET COST	**(399,225)**	**(353,186)**	**1,924,057**	**2,295,635**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

622360 - SC FL CON ZN 8

22360 - SC FLOOD CONTROL & WTR ZONE 8

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	13,538	11,553	12,000	12,000
REV FROM USE OF MONEY & PROP TOTAL	**13,538**	**11,553**	**12,000**	**12,000**
CHARGES FOR SERVICES				
42026 - DRAINAGE CHARGES	29,199	27,382	10,000	10,000
CHARGES FOR SERVICES TOTAL	**29,199**	**27,382**	**10,000**	**10,000**
TOTAL REVENUES	**42,737**	**38,935**	**22,000**	**22,000**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	68,541	80,810	70,258	70,258
SERVICES AND SUPPLIES TOTAL	**68,541**	**80,810**	**70,258**	**70,258**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	-	-	195,008	198,884
FIXED ASSETS TOTAL	**-**	**-**	**195,008**	**198,884**
TOTAL EXPENDITURES/APPROPRIATIONS	**68,541**	**80,810**	**265,266**	**269,142**
NET COST	**25,804**	**41,875**	**243,266**	**247,142**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

622365 - SC FL CON ZN 5 EXP CONST

22365 - SC FLOOD CONTROL-ZN 5 EXP CONS

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	63,173	59,735	50,000	50,000
REV FROM USE OF MONEY & PROP TOTAL	**63,173**	**59,735**	**50,000**	**50,000**
CHARGES FOR SERVICES				
41576 - PERMIT PROCESSING FEES	139,481	111,025	120,000	120,000
42026 - DRAINAGE CHARGES	100,414	143,636	100,000	100,000
CHARGES FOR SERVICES TOTAL	**239,894**	**254,661**	**220,000**	**220,000**
TOTAL REVENUES	**303,067**	**314,396**	**270,000**	**270,000**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	227,502	195,370	220,000	220,000
SERVICES AND SUPPLIES TOTAL	**227,502**	**195,370**	**220,000**	**220,000**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	85,252	92,084	1,398,317	1,398,317
FIXED ASSETS TOTAL	**85,252**	**92,084**	**1,398,317**	**1,398,317**
TOTAL EXPENDITURES/APPROPRIATIONS	**312,755**	**287,454**	**1,618,317**	**1,618,317**
NET COST	**9,687**	**(26,942)**	**1,348,317**	**1,348,317**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

622375 - SC FL CON ZN 6

22375 - SC FLOOD CONTROL & WTR CON-ZN

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	18,225	26,101	18,000	18,000
REV FROM USE OF MONEY & PROP TOTAL	**18,225**	**26,101**	**18,000**	**18,000**
CHARGES FOR SERVICES				
41576 - PERMIT PROCESSING FEES	25,605	-	-	-
42026 - DRAINAGE CHARGES	36,009	293,715	100,000	100,000
CHARGES FOR SERVICES TOTAL	**61,614**	**293,715**	**100,000**	**100,000**
TOTAL REVENUES	**79,839**	**319,816**	**118,000**	**118,000**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	20,874	10,883	24,865	24,865
SERVICES AND SUPPLIES TOTAL	**20,874**	**10,883**	**24,865**	**24,865**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	-	-	805,793	864,889
FIXED ASSETS TOTAL	**-**	**-**	**805,793**	**864,889**
TOTAL EXPENDITURES/APPROPRIATIONS	**20,874**	**10,883**	**830,658**	**889,754**
NET COST	**(58,965)**	**(308,933)**	**712,658**	**771,754**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

622380 - SC FL CON ZN 7

22380 - SC FLOOD CONTROL & WTR CON ZN

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(5,470)	27,244	-	-
REV FROM USE OF MONEY & PROP TOTAL	**(5,470)**	**27,244**	**-**	**-**
INTERGOVERNMENTAL REVENUES				
40898 - ST-PROP 1E DISSTR PREP/FLD PRT	0	-	-	-
41093 - FEDERAL FEMA	-	825,878	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**0**	**825,878**	**-**	**-**
CHARGES FOR SERVICES				
42026 - DRAINAGE CHARGES	2,443,095	2,522,080	2,577,937	2,577,937
42047 - OTHER CHARGES CURRENT SERVICES	-	568,753	580,665	580,665
CHARGES FOR SERVICES TOTAL	**2,443,095**	**3,090,832**	**3,158,602**	**3,158,602**
TOTAL REVENUES	**2,437,625**	**3,943,954**	**3,158,602**	**3,158,602**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	576,407	649,709	683,783	786,900
SERVICES AND SUPPLIES TOTAL	**576,407**	**649,709**	**683,783**	**786,900**
OTHER CHARGES				
75231 - CONTRIB TO OTHER AGENCIES-OTH	1,139,279	3,051,999	2,474,819	2,613,947
OTHER CHARGES TOTAL	**1,139,279**	**3,051,999**	**2,474,819**	**2,613,947**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,715,686**	**3,701,709**	**3,158,602**	**3,400,847**
NET COST	**(721,938)**	**(242,246)**	**-**	**242,245**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST PUBLIC PROTECT

622385 - SC FL CON ZN 7A

22385 - SC FLOOD CONTROL & WTR CON ZN

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	31,027	52,696	26,000	26,000
REV FROM USE OF MONEY & PROP TOTAL	**31,027**	**52,696**	**26,000**	**26,000**
CHARGES FOR SERVICES				
42026 - DRAINAGE CHARGES	111,461	70,329	80,000	80,000
CHARGES FOR SERVICES TOTAL	**111,461**	**70,329**	**80,000**	**80,000**
TOTAL REVENUES	**142,488**	**123,026**	**106,000**	**106,000**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	37,928	79,643	1,152,291	1,152,291
SERVICES AND SUPPLIES TOTAL	**37,928**	**79,643**	**1,152,291**	**1,152,291**
OTHER CHARGES				
75231 - CONTRIB TO OTHER AGENCIES-OTH	79,770	35,165	40,000	40,000
OTHER CHARGES TOTAL	**79,770**	**35,165**	**40,000**	**40,000**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	-	542	779,653	816,936
FIXED ASSETS TOTAL	**-**	**542**	**779,653**	**816,936**
INTRAFUND TRANSFERS				
95225 - INTRA-FUND TRANSFER IN - OTHER	(610,000)	(100,000)	(500,000)	(500,000)
INTRAFUND TRANSFERS TOTAL	**(610,000)**	**(100,000)**	**(500,000)**	**(500,000)**
TOTAL EXPENDITURES/APPROPRIATIONS	**(492,303)**	**15,350**	**1,471,944**	**1,509,227**
NET COST	**(634,791)**	**(107,676)**	**1,365,944**	**1,403,227**

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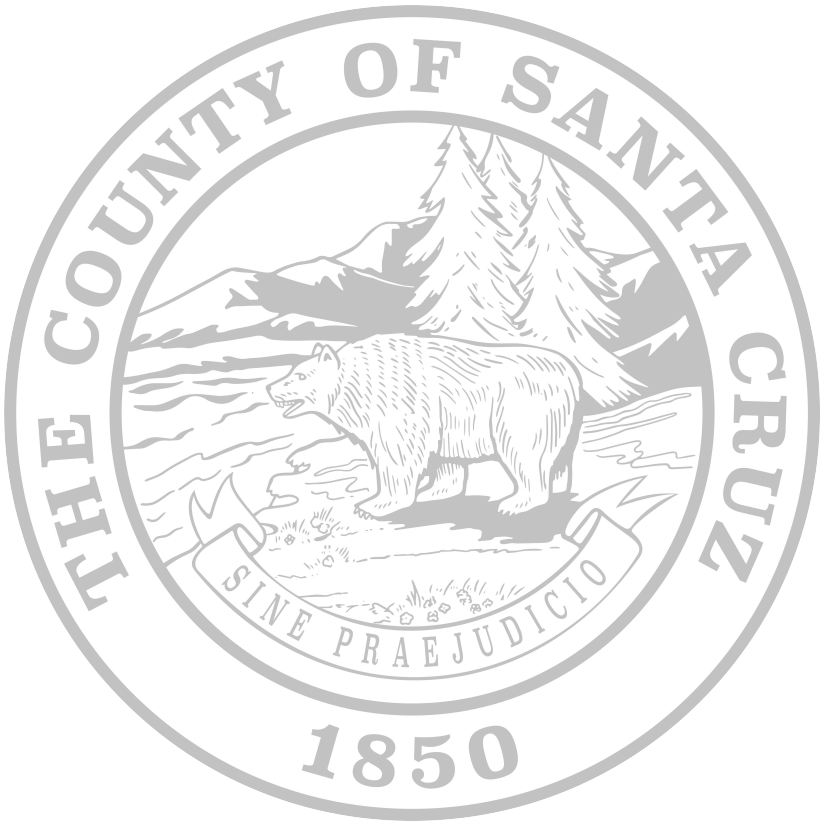
SPECIAL DISTRICT BUDGET DETAIL
HEALTH AND SANITATION



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COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST HEALTH-SANITAT

130320 - MOSQUITO ABATEMENT CSA #53

22233 - MOSQUITO ABATEMENT CSA #53

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	32,577	26,054	10,000	10,000
REV FROM USE OF MONEY & PROP TOTAL	**32,577**	**26,054**	**10,000**	**10,000**
CHARGES FOR SERVICES				
42024 - DISTRICT SERVICE CHARGES	288,049	287,935	312,128	312,128
42029 - DISTRICT SERVICE CHGS-OTHER	301,723	308,785	291,060	291,060
CHARGES FOR SERVICES TOTAL	**589,771**	**596,720**	**603,188**	**603,188**
TOTAL REVENUES	**622,348**	**622,774**	**613,188**	**613,188**
Expenses				
SERVICES AND SUPPLIES				
62301 - ACCOUNTING AND AUDITING FEES	185	185	194	194
SERVICES AND SUPPLIES TOTAL	**185**	**185**	**194**	**194**
OTHER CHARGES				
75315 - COUNTY OVERHEAD A87/CP	13,791	11,711	9,654	9,654
OTHER CHARGES TOTAL	**13,791**	**11,711**	**9,654**	**9,654**
OTHER FINANCING USES				
90000 - OPERATING TRANSFERS OUT	608,498	778,425	422,098	422,098
OTHER FINANCING USES TOTAL	**608,498**	**778,425**	**422,098**	**422,098**
TOTAL EXPENDITURES/APPROPRIATIONS	**622,474**	**790,321**	**431,946**	**431,946**
NET COST	**126**	**167,547**	**(181,242)**	**(181,242)**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST HEALTH-SANITAT

130321 - MOSQUITO ABATEMENT CSA #53-NO

22234 - MOSQUITO ABATEMENT CSA #53-NOR

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	56,509	54,221	15,000	15,000
REV FROM USE OF MONEY & PROP TOTAL	**56,509**	**54,221**	**15,000**	**15,000**
CHARGES FOR SERVICES				
42047 - OTHER CHARGES CURRENT SERVICES	1,075,876	1,101,573	1,111,242	1,111,242
CHARGES FOR SERVICES TOTAL	**1,075,876**	**1,101,573**	**1,111,242**	**1,111,242**
TOTAL REVENUES	**1,132,385**	**1,155,793**	**1,126,242**	**1,126,242**
Expenses				
SERVICES AND SUPPLIES				
62301 - ACCOUNTING AND AUDITING FEES	315	315	316	316
SERVICES AND SUPPLIES TOTAL	**315**	**315**	**316**	**316**
OTHER CHARGES				
75315 - COUNTY OVERHEAD A87/CP	20,686	17,566	14,481	14,481
OTHER CHARGES TOTAL	**20,686**	**17,566**	**14,481**	**14,481**
OTHER FINANCING USES				
90000 - OPERATING TRANSFERS OUT	912,748	1,163,063	844,196	844,196
OTHER FINANCING USES TOTAL	**912,748**	**1,163,063**	**844,196**	**844,196**
TOTAL EXPENDITURES/APPROPRIATIONS	**933,749**	**1,180,944**	**858,993**	**858,993**
NET COST	**(198,636)**	**25,151**	**(267,249)**	**(267,249)**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST HEALTH-SANITAT

130322 - MOSQUITO & VECTOR CTR ASSMT

22235 - MOSQUITO & VECTOR CTR ASSMT

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40192 - ASSESSMENTS	-	-	1,100,000	1,100,000
TAXES TOTAL	**-**	**-**	**1,100,000**	**1,100,000**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	-	-	13,000	13,000
REV FROM USE OF MONEY & PROP TOTAL	**-**	**-**	**13,000**	**13,000**
TOTAL REVENUES	**-**	**-**	**1,113,000**	**1,113,000**
Expenses				
SERVICES AND SUPPLIES				
62301 - ACCOUNTING AND AUDITING FEES	-	-	500	500
SERVICES AND SUPPLIES TOTAL	**-**	**-**	**500**	**500**
OTHER CHARGES				
75315 - COUNTY OVERHEAD A87/CP	-	-	15,000	15,000
OTHER CHARGES TOTAL	**-**	**-**	**15,000**	**15,000**
OTHER FINANCING USES				
90000 - OPERATING TRANSFERS OUT	-	-	844,196	844,196
OTHER FINANCING USES TOTAL	**-**	**-**	**844,196**	**844,196**
TOTAL EXPENDITURES/APPROPRIATIONS	**-**	**-**	**859,696**	**859,696**
NET COST	**-**	**-**	**(253,304)**	**(253,304)**

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SPECIAL DISTRICT BUDGET DETAIL

RECREATION

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COUNTY OF SANTA CRUZ

SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY SUB-OBJECT
FISCAL YEAR 2026-27

134902 CSA #11 PARKS & REC-PARCEL 2
FUND 22-290

Detail by Revenue and Expenditure Object		2024-25 Actuals	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended Budget	2026-27 Adopted by the Board of Supervisors
TAXES					
ASSESSMENTS	40192	340,046	344,425	344,855	344,855
TOTAL TAXES		**340,046**	**344,425**	**344,855**	**344,855**
FINES, FORFEITURES & ASSMNTS					
PENALTIES FOR DELINQUENT TAXES	44142	448	266		
TOTAL FINES, FORFEITURES & ASSMNTS		**448**	**266**	**0**	**0**
REV FROM USE OF MONEY & PROP					
INTEREST	40430	12,838	12,138	9,100	9,100
TOTAL REV FROM USE OF MONEY & PROP		**12,838**	**12,138**	**9,100**	**9,100**
TOTAL REVENUE		**353,332**	**356,829**	**353,955**	**353,955**
SERVICES AND SUPPLIES					
POSCS SERVICES	62380	311,026			
TOTAL SERVICES AND SUPPLIES		**311,026**	**0**	**0**	**0**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT	90000		310,037	318,955	318,955
OP/TR OUT-TO 131215 CERTS	90003	35,000	35,000	35,000	35,000
TOTAL OTHER FINANCING USES		**35,000**	**345,037**	**353,955**	**353,955**
TOTAL EXPENDITURES/APPROPRIATIONS		**346,026**	**345,037**	**353,955**	**353,955**
NET COST		**-7,306**	**-11,792**	**0**	**0**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST RECREATION
134910 - CSA #11-PARKS & REC
22290 - PARKS & REC CSA #11

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	19,734	-	-
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	2,716	2,810	2,656	2,656
40852 - ST-OTHR TAX RELIEF SUBVENTIONS	331	272	965	965
41093 - FEDERAL FEMA	-	59,203	-	-
41162 - RDA PASS-THROUGHS	7,066	8,462	5,112	5,112
INTERGOVERNMENTAL REVENUES TOTAL	**10,114**	**90,480**	**8,733**	**8,733**
TOTAL REVENUES	**2,134,362**	**2,352,777**	**2,149,977**	**2,149,977**
Expenses				
SERVICES AND SUPPLIES				
62301 - ACCOUNTING AND AUDITING FEES	500	500	750	750
62345 - FISCAL AGENTS FEES	350	350	-	-
62380 - POSCS SERVICES	1,645,861	-	-	-
SERVICES AND SUPPLIES TOTAL	**1,646,711**	**850**	**750**	**750**
OTHER CHARGES				
74110 - PRINCIPAL ON LONG-TERM DEBT	70,433	73,324	76,335	76,335
74425 - INTEREST ON LONG-TERM DEBT	42,371	39,479	36,470	36,470
75315 - COUNTY OVERHEAD A87/CP	17,247	19,212	10,835	10,835
75360 - SPECIAL PROJ COSTS (NON F/A)	-	-	75,000	-
OTHER CHARGES TOTAL	**130,051**	**132,016**	**198,640**	**123,640**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	65,000	32,117	-	-
86204 - EQUIPMENT	-	15,999	198,500	260,000
86206 - FIELD EQUIPMENT	-	-	215,000	215,000
86209 - MOBILE EQUIPMENT	166,589	182,961	395,000	395,000
FIXED ASSETS TOTAL	**231,589**	**231,077**	**808,500**	**870,000**
OTHER FINANCING USES				
90000 - OPERATING TRANSFERS OUT	60,000	1,267,241	2,370,802	2,908,972
90003 - OP/TR OUT-TO 131215 CERTS	29,353	30,456	30,480	30,480
OTHER FINANCING USES TOTAL	**89,353**	**1,297,697**	**2,401,282**	**2,939,452**
TOTAL EXPENDITURES/APPROPRIATIONS	**2,097,704**	**1,661,640**	**3,409,172**	**3,933,842**
NET COST	**(36,658)**	**(691,138)**	**1,259,195**	**1,783,865**

SPECIAL DISTRICT BUDGET DETAIL

ROADS

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COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622100 - APTOS SEASCAPE CSA 3

22100 - APTOS SEASCAPE CO SERV AREA #3

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,882	3,172	500	500
REV FROM USE OF MONEY & PROP TOTAL	**2,882**	**3,172**	**500**	**500**
CHARGES FOR SERVICES				
41570 - ENCROACHMENT FEES	-	(32)	-	-
42024 - DISTRICT SERVICE CHARGES	76,491	160,182	164,987	163,706
CHARGES FOR SERVICES TOTAL	**76,491**	**160,150**	**164,987**	**163,706**
TOTAL REVENUES	**79,373**	**163,322**	**165,487**	**164,206**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	73,324	140,914	252,251	261,696
SERVICES AND SUPPLIES TOTAL	**73,324**	**140,914**	**252,251**	**261,696**
TOTAL EXPENDITURES/APPROPRIATIONS	**73,324**	**140,914**	**252,251**	**261,696**
NET COST	**(6,049)**	**(22,408)**	**86,764**	**97,490**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622105 - BRAEMOOR CSA 47

22105 - BRAEMOOR CSA #47

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	3,028	1,266	1,500	1,500
REV FROM USE OF MONEY & PROP TOTAL	**3,028**	**1,266**	**1,500**	**1,500**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	16,111	18,862	19,428	19,747
CHARGES FOR SERVICES TOTAL	**16,111**	**18,862**	**19,428**	**19,747**
TOTAL REVENUES	**19,138**	**20,128**	**20,928**	**21,247**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	68,252	57,804	27,463	36,884
SERVICES AND SUPPLIES TOTAL	**68,252**	**57,804**	**27,463**	**36,884**
TOTAL EXPENDITURES/APPROPRIATIONS	**68,252**	**57,804**	**27,463**	**36,884**
NET COST	**49,114**	**37,676**	**6,535**	**15,637**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622115 - CO HWY SAFETY SERVICE AREA #9

22115 - CO HWY LIGHTING CSA #9

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	405,148	426,879	364,417	364,417
40106 - RESIDUAL DISTRIBUTION	29,684	35,752	17,426	17,426
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	8,261	7,819	13,358	13,358
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	727	855	956	956
40150 - SUPP PROP TAX-CURRENT SEC	7,381	9,810	9,131	9,131
40151 - SUPP PROP TAX-CURRENT UNSEC	1,084	545	445	445
40160 - SUPP PROP TAX-PRIOR SEC	526	712	1,024	1,024
40161 - SUPP PROP TAX-PRIOR UNSEC	324	461	136	136
40197 - IN-LIEU TAXES OTHER	60	86	-	-
TAXES TOTAL	**453,194**	**482,918**	**406,893**	**406,893**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	60	88	103	103
44143 - REDMPTN PNLTIES FOR DELINQ TXS	94	132	-	-
FINES, FORFEITURES & ASSMNTS TOTAL	**154**	**220**	**103**	**103**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(4,213)	3,359	1,309	1,309
REV FROM USE OF MONEY & PROP TOTAL	**(4,213)**	**3,359**	**1,309**	**1,309**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	1,824	1,885	1,767	1,767
40852 - ST-OTHR TAX RELIEF SUBVENTIONS	215	177	292	292
41162 - RDA PASS-THROUGHS	1,220	1,435	948	948
INTERGOVERNMENTAL REVENUES TOTAL	**3,260**	**3,496**	**3,007**	**3,007**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	782,841	785,459	786,417	786,417
CHARGES FOR SERVICES TOTAL	**782,841**	**785,459**	**786,417**	**786,417**
MISC. REVENUES				
42384 - OTHER REVENUE	14,087	-	34,578	34,578
MISC. REVENUES TOTAL	**14,087**	**-**	**34,578**	**34,578**
OTHER FINANCING SOURCES				
42462 - OPERATING TRANSFER IN	-	327,500	250,000	250,000
42465 - OP/TRF IN-FR PFACERTS CNST FDS	-	-	77,563	77,563
OTHER FINANCING SOURCES TOTAL	**-**	**327,500**	**327,563**	**327,563**
TOTAL REVENUES	**1,249,322**	**1,602,952**	**1,559,870**	**1,559,870**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	1,225,931	1,223,566	1,633,815	1,961,075
SERVICES AND SUPPLIES TOTAL	**1,225,931**	**1,223,566**	**1,633,815**	**1,961,075**
FIXED ASSETS				

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622115 - CO HWY SAFETY SERVICE AREA #9

22115 - CO HWY LIGHTING CSA #9

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
86110 - BUILDINGS AND IMPROVEMENTS	82	-	-	10,000
FIXED ASSETS TOTAL	**82**	**-**	**-**	**10,000**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,226,013**	**1,223,566**	**1,633,815**	**1,971,075**
NET COST	**(23,309)**	**(379,386)**	**73,945**	**411,205**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622120 - CO HWY SAFTY SERV AREA #9 ZN A

22120 - CO HWY RESID LIGHT CSA #9 ZN A

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	613,868	641,517	925,196	925,196
40106 - RESIDUAL DISTRIBUTION	79,792	96,150	75,314	75,314
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	12,486	11,719	24,635	24,635
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	1,097	1,284	1,462	1,462
40150 - SUPP PROP TAX-CURRENT SEC	12,693	16,935	11,428	11,428
40151 - SUPP PROP TAX-CURRENT UNSEC	1,862	941	1,911	1,911
40160 - SUPP PROP TAX-PRIOR SEC	904	1,230	1,548	1,548
40161 - SUPP PROP TAX-PRIOR UNSEC	556	797	595	595
TAXES TOTAL	**723,257**	**770,572**	**1,042,089**	**1,042,089**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	103	152	152	152
44143 - REDMPTN PNLTIES FOR DELINQ TXS	161	228	223	223
FINES, FORFEITURES & ASSMNTS TOTAL	**265**	**380**	**375**	**375**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	141,851	145,519	87,083	87,083
REV FROM USE OF MONEY & PROP TOTAL	**141,851**	**145,519**	**87,083**	**87,083**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	2,760	2,833	3,752	3,752
41162 - RDA PASS-THROUGHS	3,048	3,536	2,665	2,665
INTERGOVERNMENTAL REVENUES TOTAL	**5,808**	**6,369**	**6,417**	**6,417**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	106,809	106,696	160,199	160,199
CHARGES FOR SERVICES TOTAL	**106,809**	**106,696**	**160,199**	**160,199**
TOTAL REVENUES	**977,990**	**1,029,537**	**1,296,163**	**1,296,163**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	542,491	647,229	2,034,206	2,139,206
SERVICES AND SUPPLIES TOTAL	**542,491**	**647,229**	**2,034,206**	**2,139,206**
FIXED ASSETS				
86110 - BUILDINGS AND IMPROVEMENTS	(343)	-	-	-
FIXED ASSETS TOTAL	**(343)**	**-**	**-**	**-**
APPROP FOR CONTINGENCIES				
98700 - APPROP FOR CONTINGENCIES	-	-	2,718,349	3,106,692
APPROP FOR CONTINGENCIES TOTAL	**-**	**-**	**2,718,349**	**3,106,692**
TOTAL EXPENDITURES/APPROPRIATIONS	**542,148**	**647,229**	**4,752,555**	**5,245,898**
NET COST	**(435,842)**	**(382,309)**	**3,456,392**	**3,949,735**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622125 - CO HWY SAFETY SERV AREA 9 ZN B

22125 - CO CROSSING GUARD CSA #9 ZN B

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	14,392	15,826	15,277	15,277
40106 - RESIDUAL DISTRIBUTION	13,752	16,602	-	-
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	291	288	513	513
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	25	31	35	35
40150 - SUPP PROP TAX-CURRENT SEC	774	1,032	430	430
40151 - SUPP PROP TAX-CURRENT UNSEC	114	57	50	50
40160 - SUPP PROP TAX-PRIOR SEC	55	75	118	118
40161 - SUPP PROP TAX-PRIOR UNSEC	34	49	15	15
TAXES TOTAL	**29,437**	**33,959**	**16,438**	**16,438**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	6	9	-	12
44143 - REDMPTN PNLTIES FOR DELINQ TXS	10	14	-	9
FINES, FORFEITURES & ASSMNTS TOTAL	**16**	**23**	**-**	**21**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	4,524	5,170	-	2,000
REV FROM USE OF MONEY & PROP TOTAL	**4,524**	**5,170**	**-**	**2,000**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	65	72	20	20
41162 - RDA PASS-THROUGHS	402	461	191	191
INTERGOVERNMENTAL REVENUES TOTAL	**467**	**533**	**211**	**211**
TOTAL REVENUES	**34,444**	**39,685**	**16,649**	**18,670**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	312	286	115,582	147,827
SERVICES AND SUPPLIES TOTAL	**312**	**286**	**115,582**	**147,827**
OTHER CHARGES				
75231 - CONTRIB TO OTHER AGENCIES-OTH	11,324	9,330	20,000	20,000
OTHER CHARGES TOTAL	**11,324**	**9,330**	**20,000**	**20,000**
TOTAL EXPENDITURES/APPROPRIATIONS	**11,635**	**9,616**	**135,582**	**167,827**
NET COST	**(22,809)**	**(30,068)**	**118,933**	**149,157**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622130 - CO ROAD MAINT CSA 9D ZONE 1

22130 - CO ROAD MAINT CSA #9D ZONE 1

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(13,109)	(14,331)	(10,000)	(10,000)
REV FROM USE OF MONEY & PROP TOTAL	**(13,109)**	**(14,331)**	**(10,000)**	**(10,000)**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	843,650	849,990	843,598	843,598
CHARGES FOR SERVICES TOTAL	**843,650**	**849,990**	**843,598**	**843,598**
TOTAL REVENUES	**830,540**	**835,659**	**833,598**	**833,598**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	845,207	832,723	833,598	835,862
SERVICES AND SUPPLIES TOTAL	**845,207**	**832,723**	**833,598**	**835,862**
TOTAL EXPENDITURES/APPROPRIATIONS	**845,207**	**832,723**	**833,598**	**835,862**
NET COST	**14,667**	**(2,936)**	**-**	**2,264**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622135 - CO ROAD MAINT CSA 9D ZONE 2

22135 - CO ROAD MAINT CSA #9D ZONE 2

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(7,800)	(7,037)	(15,000)	(15,000)
REV FROM USE OF MONEY & PROP TOTAL	**(7,800)**	**(7,037)**	**(15,000)**	**(15,000)**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	1,408,911	1,415,033	1,409,022	1,409,022
CHARGES FOR SERVICES TOTAL	**1,408,911**	**1,415,033**	**1,409,022**	**1,409,022**
TOTAL REVENUES	**1,401,110**	**1,407,996**	**1,394,022**	**1,394,022**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	1,359,800	1,417,557	1,394,022	1,409,161
SERVICES AND SUPPLIES TOTAL	**1,359,800**	**1,417,557**	**1,394,022**	**1,409,161**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,359,800**	**1,417,557**	**1,394,022**	**1,409,161**
NET COST	**(41,311)**	**9,562**	**-**	**15,139**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622140 - CO ROAD MAINT CSA 9D ZONE 3

22140 - CSA #9D ZONE 3

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(6,705)	(6,394)	(8,500)	(8,500)
REV FROM USE OF MONEY & PROP TOTAL	**(6,705)**	**(6,394)**	**(8,500)**	**(8,500)**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	403,973	404,148	404,029	404,029
CHARGES FOR SERVICES TOTAL	**403,973**	**404,148**	**404,029**	**404,029**
TOTAL REVENUES	**397,269**	**397,754**	**395,529**	**395,529**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	396,256	390,342	395,529	397,878
SERVICES AND SUPPLIES TOTAL	**396,256**	**390,342**	**395,529**	**397,878**
TOTAL EXPENDITURES/APPROPRIATIONS	**396,256**	**390,342**	**395,529**	**397,878**
NET COST	**(1,013)**	**(7,412)**	**-**	**2,349**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

136105 - CSA 9E-STREETSCAPE

22141 - STREETSCAPE CSA #9E

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	824	258	200	200
REV FROM USE OF MONEY & PROP TOTAL	**824**	**258**	**200**	**200**
CHARGES FOR SERVICES				
42024 - DISTRICT SERVICE CHARGES	39,235	42,895	39,235	39,235
CHARGES FOR SERVICES TOTAL	**39,235**	**42,895**	**39,235**	**39,235**
TOTAL REVENUES	**40,059**	**43,154**	**39,435**	**39,435**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	53,986	31,662	39,435	51,162
SERVICES AND SUPPLIES TOTAL	**53,986**	**31,662**	**39,435**	**51,162**
TOTAL EXPENDITURES/APPROPRIATIONS	**53,986**	**31,662**	**39,435**	**51,162**
NET COST	**13,927**	**(11,491)**	**-**	**11,727**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622145 - COUNTRY ESTATES CSA 35

22145 - COUNTRY ESTATES CSA #35

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	5,227	4,503	1,500	1,500
REV FROM USE OF MONEY & PROP TOTAL	**5,227**	**4,503**	**1,500**	**1,500**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	21,744	22,353	23,024	22,845
CHARGES FOR SERVICES TOTAL	**21,744**	**22,353**	**23,024**	**22,845**
TOTAL REVENUES	**26,971**	**26,856**	**24,524**	**24,345**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	7,062	36,332	148,143	150,774
SERVICES AND SUPPLIES TOTAL	**7,062**	**36,332**	**148,143**	**150,774**
TOTAL EXPENDITURES/APPROPRIATIONS	**7,062**	**36,332**	**148,143**	**150,774**
NET COST	**(19,909)**	**9,476**	**123,619**	**126,429**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622150 - EMPIRE ACRES CSA 17

22150 - EMPIRE ACRES CSA #17

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	7,349	8,276	5,655	5,655
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	146	149	200	200
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	13	16	8	8
40150 - SUPP PROP TAX-CURRENT SEC	97	130	60	60
40151 - SUPP PROP TAX-CURRENT UNSEC	14	7	6	6
40160 - SUPP PROP TAX-PRIOR SEC	7	10	7	7
40161 - SUPP PROP TAX-PRIOR UNSEC	4	6	4	4
TAXES TOTAL	**7,631**	**8,594**	**5,940**	**5,940**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	1	1	1	1
44143 - REDMPTN PNLTIES FOR DELINQ TXS	1	2	1	1
FINES, FORFEITURES & ASSMNTS TOTAL	**2**	**3**	**2**	**2**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	4,999	5,000	3,000	3,000
REV FROM USE OF MONEY & PROP TOTAL	**4,999**	**5,000**	**3,000**	**3,000**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	32	35	7	7
INTERGOVERNMENTAL REVENUES TOTAL	**32**	**35**	**7**	**7**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	6,311	10,098	10,098	10,098
CHARGES FOR SERVICES TOTAL	**6,311**	**10,098**	**10,098**	**10,098**
TOTAL REVENUES	**18,975**	**23,730**	**19,047**	**19,047**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	5,863	15,004	86,644	151,462
SERVICES AND SUPPLIES TOTAL	**5,863**	**15,004**	**86,644**	**151,462**
TOTAL EXPENDITURES/APPROPRIATIONS	**5,863**	**15,004**	**86,644**	**151,462**
NET COST	**(13,112)**	**(8,726)**	**67,597**	**132,415**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622160 - BONITA ENCINO CSA 43

22160 - BONITA-ENCINO DRIVES CSA #43

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	8,307	8,795	2,000	2,000
REV FROM USE OF MONEY & PROP TOTAL	**8,307**	**8,795**	**2,000**	**2,000**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	21,808	22,714	23,395	23,214
CHARGES FOR SERVICES TOTAL	**21,808**	**22,714**	**23,395**	**23,214**
TOTAL REVENUES	**30,115**	**31,508**	**25,395**	**25,214**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	1,229	780	260,261	268,095
SERVICES AND SUPPLIES TOTAL	**1,229**	**780**	**260,261**	**268,095**
TOTAL EXPENDITURES/APPROPRIATIONS	**1,229**	**780**	**260,261**	**268,095**
NET COST	**(28,885)**	**(30,728)**	**234,866**	**242,881**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622165 - FOREST GLEN CSA 36

22165 - FOREST GLEN CSA #36

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	3,533	8,385	2,500	2,500
REV FROM USE OF MONEY & PROP TOTAL	**3,533**	**8,385**	**2,500**	**2,500**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	25,984	33,484	50,481	43,056
CHARGES FOR SERVICES TOTAL	**25,984**	**33,484**	**50,481**	**43,056**
TOTAL REVENUES	**29,517**	**41,869**	**52,981**	**45,556**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	4,683	8,047	319,611	325,174
SERVICES AND SUPPLIES TOTAL	**4,683**	**8,047**	**319,611**	**325,174**
TOTAL EXPENDITURES/APPROPRIATIONS	**4,683**	**8,047**	**319,611**	**325,174**
NET COST	**(24,834)**	**(33,822)**	**266,630**	**279,618**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622166 - FELTON GROVE CSA 56

22166 - FELTON GROVE CSA 56

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	3,250	2,949	1,300	1,300
REV FROM USE OF MONEY & PROP TOTAL	**3,250**	**2,949**	**1,300**	**1,300**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	2,790	-	279
41093 - FEDERAL FEMA	-	38,106	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**40,896**	**-**	**279**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	12,319	12,664	13,044	12,943
CHARGES FOR SERVICES TOTAL	**12,319**	**12,664**	**13,044**	**12,943**
TOTAL REVENUES	**15,569**	**56,510**	**14,344**	**14,522**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	71,447	39,467	86,436	89,177
SERVICES AND SUPPLIES TOTAL	**71,447**	**39,467**	**86,436**	**89,177**
TOTAL EXPENDITURES/APPROPRIATIONS	**71,447**	**39,467**	**86,436**	**89,177**
NET COST	**55,878**	**(17,042)**	**72,092**	**74,655**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622170 - GLENWOOD ACRES CSA #30

22170 - GLENWOOD ACRES CSA #30

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,994	2,780	1,250	1,250
REV FROM USE OF MONEY & PROP TOTAL	**2,994**	**2,780**	**1,250**	**1,250**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	-	-	2,270
41093 - FEDERAL FEMA	-	-	-	8,254
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**-**	**-**	**10,524**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	7,425	7,425	7,425	7,425
CHARGES FOR SERVICES TOTAL	**7,425**	**7,425**	**7,425**	**7,425**
TOTAL REVENUES	**10,419**	**10,205**	**8,675**	**19,199**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	390	16,209	87,006	89,379
SERVICES AND SUPPLIES TOTAL	**390**	**16,209**	**87,006**	**89,379**
TOTAL EXPENDITURES/APPROPRIATIONS	**390**	**16,209**	**87,006**	**89,379**
NET COST	**(10,028)**	**6,004**	**78,331**	**70,180**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622180 - HIDDEN VALLEY CSA 26

22180 - HIDDEN VALLEY CSA #26

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	15,912	17,305	4,000	4,000
REV FROM USE OF MONEY & PROP TOTAL	**15,912**	**17,305**	**4,000**	**4,000**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	-	-	11,060
41093 - FEDERAL FEMA	-	-	-	40,217
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**-**	**-**	**51,277**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	84,870	86,832	88,992	88,414
CHARGES FOR SERVICES TOTAL	**84,870**	**86,832**	**88,992**	**88,414**
TOTAL REVENUES	**100,782**	**104,137**	**92,992**	**143,691**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	19,012	48,995	634,968	623,375
SERVICES AND SUPPLIES TOTAL	**19,012**	**48,995**	**634,968**	**623,375**
TOTAL EXPENDITURES/APPROPRIATIONS	**19,012**	**48,995**	**634,968**	**623,375**
NET COST	**(81,770)**	**(55,142)**	**541,976**	**479,684**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622185 - HOPKINS GULCH CSA 51

22185 - HOPKINS GULCH CSA #51

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(21,534)	(1,784)	-	-
REV FROM USE OF MONEY & PROP TOTAL	**(21,534)**	**(1,784)**	**-**	**-**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	11,882	-	108,573
41093 - FEDERAL FEMA	-	55,850	-	400,355
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**67,732**	**-**	**508,928**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	232,727	32,248	33,216	32,958
CHARGES FOR SERVICES TOTAL	**232,727**	**32,248**	**33,216**	**32,958**
TOTAL REVENUES	**211,193**	**98,196**	**33,216**	**541,886**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	99,830	43,769	597,927	633,128
SERVICES AND SUPPLIES TOTAL	**99,830**	**43,769**	**597,927**	**633,128**
TOTAL EXPENDITURES/APPROPRIATIONS	**99,830**	**43,769**	**597,927**	**633,128**
NET COST	**(111,364)**	**(54,427)**	**564,711**	**91,242**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622190 - HUCKLEBERRY WOODS RD MNT CSA15

22190 - HUCKLEBERRY WOODS RD CSA #15

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	9,807	10,314	8,900	8,900
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	201	189	323	323
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	18	21	15	15
40150 - SUPP PROP TAX-CURRENT SEC	135	177	75	75
40151 - SUPP PROP TAX-CURRENT UNSEC	20	10	10	10
40160 - SUPP PROP TAX-PRIOR SEC	10	13	8	8
40161 - SUPP PROP TAX-PRIOR UNSEC	6	8	5	5
TAXES TOTAL	**10,196**	**10,732**	**9,336**	**9,336**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	1	2	1	1
44143 - REDMPTN PNLTIES FOR DELINQ TXS	2	2	1	1
FINES, FORFEITURES & ASSMNTS TOTAL	**3**	**4**	**2**	**2**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	16,465	17,571	3,500	3,500
REV FROM USE OF MONEY & PROP TOTAL	**16,465**	**17,571**	**3,500**	**3,500**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	44	46	10	10
INTERGOVERNMENTAL REVENUES TOTAL	**44**	**46**	**10**	**10**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	35,640	35,640	35,640	35,640
CHARGES FOR SERVICES TOTAL	**35,640**	**35,640**	**35,640**	**35,640**
TOTAL REVENUES	**62,348**	**63,993**	**48,488**	**48,488**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	662	836	523,668	534,588
SERVICES AND SUPPLIES TOTAL	**662**	**836**	**523,668**	**534,588**
TOTAL EXPENDITURES/APPROPRIATIONS	**662**	**836**	**523,668**	**534,588**
NET COST	**(61,686)**	**(63,158)**	**475,180**	**486,100**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622195 - HUTCHINSON RD CSA 13

22195 - HUTCHINSON ROAD CSA #13

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	62,183	64,908	56,045	56,045
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	1,271	1,191	2,060	2,060
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	112	131	75	75
40150 - SUPP PROP TAX-CURRENT SEC	843	1,107	475	475
40151 - SUPP PROP TAX-CURRENT UNSEC	124	62	45	45
40160 - SUPP PROP TAX-PRIOR SEC	60	80	55	55
40161 - SUPP PROP TAX-PRIOR UNSEC	37	52	30	30
TAXES TOTAL	**64,630**	**67,531**	**58,785**	**58,785**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	7	10	5	5
44143 - REDMPTN PNLTIES FOR DELINQ TXS	11	15	6	6
FINES, FORFEITURES & ASSMNTS TOTAL	**18**	**25**	**11**	**11**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	33,092	38,298	10,000	10,000
REV FROM USE OF MONEY & PROP TOTAL	**33,092**	**38,298**	**10,000**	**10,000**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	36,791	-	7,370
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	280	287	50	50
41093 - FEDERAL FEMA	-	171,277	-	13,418
INTERGOVERNMENTAL REVENUES TOTAL	**280**	**208,355**	**50**	**20,838**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	93,257	93,415	93,415	93,415
CHARGES FOR SERVICES TOTAL	**93,257**	**93,415**	**93,415**	**93,415**
TOTAL REVENUES	**191,276**	**407,623**	**162,261**	**183,049**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	65,912	61,698	1,346,232	1,490,136
SERVICES AND SUPPLIES TOTAL	**65,912**	**61,698**	**1,346,232**	**1,490,136**
TOTAL EXPENDITURES/APPROPRIATIONS	**65,912**	**61,698**	**1,346,232**	**1,490,136**
NET COST	**(125,364)**	**(345,925)**	**1,183,971**	**1,307,087**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622200 - OAKFLAT ROAD CSA 13A

22200 - OAKFLAT ROAD CSA 13A

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,063	1,682	250	250
REV FROM USE OF MONEY & PROP TOTAL	**2,063**	**1,682**	**250**	**250**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	26,730	26,730	36,442	36,228
CHARGES FOR SERVICES TOTAL	**26,730**	**26,730**	**36,442**	**36,228**
TOTAL REVENUES	**28,793**	**28,412**	**36,692**	**36,478**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	2,021	41,477	79,087	88,378
SERVICES AND SUPPLIES TOTAL	**2,021**	**41,477**	**79,087**	**88,378**
TOTAL EXPENDITURES/APPROPRIATIONS	**2,021**	**41,477**	**79,087**	**88,378**
NET COST	**(26,773)**	**13,065**	**42,395**	**51,900**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622210 - KELLY HILL CSA 22

22210 - KELLY HILL CSA #22

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	31	25	15	15
REV FROM USE OF MONEY & PROP TOTAL	**31**	**25**	**15**	**15**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	267	267	267	267
CHARGES FOR SERVICES TOTAL	**267**	**267**	**267**	**267**
TOTAL REVENUES	**298**	**292**	**282**	**282**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	278	594	922	727
SERVICES AND SUPPLIES TOTAL	**278**	**594**	**922**	**727**
TOTAL EXPENDITURES/APPROPRIATIONS	**278**	**594**	**922**	**727**
NET COST	**(20)**	**302**	**640**	**445**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622215 - LARSEN RD CSA #34

22215 - LARSEN ROAD CSA #34

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,783	2,679	1,000	1,000
REV FROM USE OF MONEY & PROP TOTAL	**2,783**	**2,679**	**1,000**	**1,000**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	772	794	818	812
CHARGES FOR SERVICES TOTAL	**772**	**794**	**818**	**812**
TOTAL REVENUES	**3,555**	**3,473**	**1,818**	**1,812**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	375	7,138	70,101	65,026
SERVICES AND SUPPLIES TOTAL	**375**	**7,138**	**70,101**	**65,026**
TOTAL EXPENDITURES/APPROPRIATIONS	**375**	**7,138**	**70,101**	**65,026**
NET COST	**(3,180)**	**3,664**	**68,283**	**63,214**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622220 - LOMA PRIETA CSA 41

22220 - LOMA PRIETA DRIVE CSA #41

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	11,584	12,151	3,500	3,500
REV FROM USE OF MONEY & PROP TOTAL	**11,584**	**12,151**	**3,500**	**3,500**
INTERGOVERNMENTAL REVENUES				
41093 - FEDERAL FEMA	-	2,646	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**2,646**	**-**	**-**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	30,415	30,057	30,058	30,058
CHARGES FOR SERVICES TOTAL	**30,415**	**30,057**	**30,058**	**30,058**
TOTAL REVENUES	**41,999**	**44,854**	**33,558**	**33,558**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	2,562	12,844	366,132	360,639
SERVICES AND SUPPLIES TOTAL	**2,562**	**12,844**	**366,132**	**360,639**
TOTAL EXPENDITURES/APPROPRIATIONS	**2,562**	**12,844**	**366,132**	**360,639**
NET COST	**(39,437)**	**(32,011)**	**332,574**	**327,081**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622225 - LOMOND TERRACE CSA #28

22225 - LOMOND TERRACE CSA #28

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	11,198	8,118	2,000	2,000
REV FROM USE OF MONEY & PROP TOTAL	**11,198**	**8,118**	**2,000**	**2,000**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	54,054	54,054	54,054	54,054
CHARGES FOR SERVICES TOTAL	**54,054**	**54,054**	**54,054**	**54,054**
TOTAL REVENUES	**65,252**	**62,172**	**56,054**	**56,054**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	14,670	189,607	218,323	221,149
SERVICES AND SUPPLIES TOTAL	**14,670**	**189,607**	**218,323**	**221,149**
TOTAL EXPENDITURES/APPROPRIATIONS	**14,670**	**189,607**	**218,323**	**221,149**
NET COST	**(50,582)**	**127,436**	**162,269**	**165,095**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

136069 - MANSFIELD ST ASSESS DIST/CONST

22230 - MANSFIELD STREET ASSESS DISTRI

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	4,842	4,637	-	-
REV FROM USE OF MONEY & PROP TOTAL	**4,842**	**4,637**	**-**	**-**
TOTAL REVENUES	**4,842**	**4,637**	**-**	**-**
NET COST	**(4,842)**	**(4,637)**	**-**	**-**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622231 - MCGAFFIGAN MILL ROAD CSA #59

22231 - MCGAFFIGAN MILL ROAD CSA #59

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	1,244	1,841	1,000	1,000
REV FROM USE OF MONEY & PROP TOTAL	**1,244**	**1,841**	**1,000**	**1,000**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	16,731	16,731	16,731	16,731
CHARGES FOR SERVICES TOTAL	**16,731**	**16,731**	**16,731**	**16,731**
TOTAL REVENUES	**17,975**	**18,572**	**17,731**	**17,731**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	300	546	74,645	76,079
SERVICES AND SUPPLIES TOTAL	**300**	**546**	**74,645**	**76,079**
TOTAL EXPENDITURES/APPROPRIATIONS	**300**	**546**	**74,645**	**76,079**
NET COST	**(17,674)**	**(18,025)**	**56,914**	**58,348**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622240 - OLD RANCH RD CSA 23

22240 - OLD RANCH ROAD CSA #23

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	1,098	1,042	-	100
REV FROM USE OF MONEY & PROP TOTAL	**1,098**	**1,042**	**-**	**100**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	31,719	32,330	33,003	32,823
CHARGES FOR SERVICES TOTAL	**31,719**	**32,330**	**33,003**	**32,823**
TOTAL REVENUES	**32,817**	**33,372**	**33,003**	**32,923**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	16,749	18,330	99,077	101,959
SERVICES AND SUPPLIES TOTAL	**16,749**	**18,330**	**99,077**	**101,959**
OTHER CHARGES				
74110 - PRINCIPAL ON LONG-TERM DEBT	7,800	-	-	-
74425 - INTEREST ON LONG-TERM DEBT	236	-	-	-
OTHER CHARGES TOTAL	**8,037**	**-**	**-**	**-**
TOTAL EXPENDITURES/APPROPRIATIONS	**24,785**	**18,330**	**99,077**	**101,959**
NET COST	**(8,032)**	**(15,042)**	**66,074**	**69,036**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622265 - PINECREST CSA 46

22265 - PINECREST CSA#46

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(10,086)	(5,730)	-	-
REV FROM USE OF MONEY & PROP TOTAL	**(10,086)**	**(5,730)**	**-**	**-**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	-	-	33,550
41093 - FEDERAL FEMA	-	-	-	121,199
41106 - FED-HUD	-	-	47,173	47,173
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**-**	**47,173**	**201,922**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	10,685	10,685	11,005	10,920
42044 - MEMBER CONTRIBUTIONS	768	-	-	-
CHARGES FOR SERVICES TOTAL	**11,453**	**10,685**	**11,005**	**10,920**
TOTAL REVENUES	**1,367**	**4,955**	**58,178**	**212,842**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	9,067	3,030	58,178	91,703
SERVICES AND SUPPLIES TOTAL	**9,067**	**3,030**	**58,178**	**91,703**
TOTAL EXPENDITURES/APPROPRIATIONS	**9,067**	**3,030**	**58,178**	**91,703**
NET COST	**7,700**	**(1,924)**	**-**	**(121,139)**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622275 - PINERIDGE CSA #24

22275 - PINERIDGE CSA #24

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	3,254	2,857	1,750	1,750
REV FROM USE OF MONEY & PROP TOTAL	**3,254**	**2,857**	**1,750**	**1,750**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	25,422	25,422	25,422	25,422
CHARGES FOR SERVICES TOTAL	**25,422**	**25,422**	**25,422**	**25,422**
TOTAL REVENUES	**28,676**	**28,279**	**27,172**	**27,172**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	91,173	623	115,866	117,490
SERVICES AND SUPPLIES TOTAL	**91,173**	**623**	**115,866**	**117,490**
TOTAL EXPENDITURES/APPROPRIATIONS	**91,173**	**623**	**115,866**	**117,490**
NET COST	**62,497**	**(27,657)**	**88,694**	**90,318**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622285 - RALSTON WAY CSA 40

22285 - RALSTON WAY CSA #40

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	300	370	75	75
REV FROM USE OF MONEY & PROP TOTAL	**300**	**370**	**75**	**75**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	7,427	7,635	7,864	7,803
CHARGES FOR SERVICES TOTAL	**7,427**	**7,635**	**7,864**	**7,803**
TOTAL REVENUES	**7,727**	**8,006**	**7,939**	**7,878**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	12,605	7,662	20,939	15,527
SERVICES AND SUPPLIES TOTAL	**12,605**	**7,662**	**20,939**	**15,527**
TOTAL EXPENDITURES/APPROPRIATIONS	**12,605**	**7,662**	**20,939**	**15,527**
NET COST	**4,878**	**(343)**	**13,000**	**7,649**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622300 - REDWOOD DR CSA #33

22300 - REDWOOD DRIVE CSA #33

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	4,913	4,248	1,500	1,500
REV FROM USE OF MONEY & PROP TOTAL	**4,913**	**4,248**	**1,500**	**1,500**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	-	-	1,959
41093 - FEDERAL FEMA	-	-	-	7,125
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**-**	**-**	**9,084**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	46,774	48,208	48,209	48,209
CHARGES FOR SERVICES TOTAL	**46,774**	**48,208**	**48,209**	**48,209**
TOTAL REVENUES	**51,686**	**52,456**	**49,709**	**58,793**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	69,679	2,179	148,818	198,961
SERVICES AND SUPPLIES TOTAL	**69,679**	**2,179**	**148,818**	**198,961**
TOTAL EXPENDITURES/APPROPRIATIONS	**69,679**	**2,179**	**148,818**	**198,961**
NET COST	**17,992**	**(50,277)**	**99,109**	**140,168**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622305 - REED STREET CSA 39

22305 - REED STREET CSA #39

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2	2	-	-
REV FROM USE OF MONEY & PROP TOTAL	**2**	**2**	**-**	**-**
TOTAL REVENUES	**2**	**2**	**-**	**-**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	-	-	41	41
SERVICES AND SUPPLIES TOTAL	**-**	**-**	**41**	**41**
TOTAL EXPENDITURES/APPROPRIATIONS	**-**	**-**	**41**	**41**
NET COST	**(2)**	**(2)**	**41**	**41**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622310 - ROBERTS RD CSA 37

22310 - ROBERTS ROAD CSA #37

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,953	2,500	500	500
REV FROM USE OF MONEY & PROP TOTAL	**2,953**	**2,500**	**500**	**500**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	22,700	23,336	23,336	24,165
CHARGES FOR SERVICES TOTAL	**22,700**	**23,336**	**23,336**	**24,165**
TOTAL REVENUES	**25,653**	**25,837**	**23,836**	**24,665**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	2,472	49,378	79,290	85,283
SERVICES AND SUPPLIES TOTAL	**2,472**	**49,378**	**79,290**	**85,283**
TOTAL EXPENDITURES/APPROPRIATIONS	**2,472**	**49,378**	**79,290**	**85,283**
NET COST	**(23,181)**	**23,541**	**55,454**	**60,618**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622312 - RIDGE DRIVE - CSA #58

22312 - RIDGE DRIVE CSA # 58

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	(4,881)	887	250	250
REV FROM USE OF MONEY & PROP TOTAL	**(4,881)**	**887**	**250**	**250**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	3,227	-	-	-
41093 - FEDERAL FEMA	12,909	-	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**16,137**	**-**	**-**	**-**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	12,955	12,955	13,190	13,128
CHARGES FOR SERVICES TOTAL	**12,955**	**12,955**	**13,190**	**13,128**
TOTAL REVENUES	**24,210**	**13,841**	**13,440**	**13,378**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	14,376	1,245	73,063	73,141
SERVICES AND SUPPLIES TOTAL	**14,376**	**1,245**	**73,063**	**73,141**
TOTAL EXPENDITURES/APPROPRIATIONS	**14,376**	**1,245**	**73,063**	**73,141**
NET COST	**(9,834)**	**(12,596)**	**59,623**	**59,763**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622317 - RIVERDALE PARK RD CSA #55

22317 - RIVERDALE PARK RD CSA #55

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,794	2,851	500	500
REV FROM USE OF MONEY & PROP TOTAL	**2,794**	**2,851**	**500**	**500**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	4,560	-	456
41093 - FEDERAL FEMA	-	23,120	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**-**	**27,680**	**-**	**456**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	14,071	14,071	14,071	14,071
CHARGES FOR SERVICES TOTAL	**14,071**	**14,071**	**14,071**	**14,071**
TOTAL REVENUES	**16,864**	**44,602**	**14,571**	**15,027**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	33,740	32,772	116,177	86,198
SERVICES AND SUPPLIES TOTAL	**33,740**	**32,772**	**116,177**	**86,198**
TOTAL EXPENDITURES/APPROPRIATIONS	**33,740**	**32,772**	**116,177**	**86,198**
NET COST	**16,876**	**(11,830)**	**101,606**	**71,171**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS
622320 - ROBAK DR CSA 16
22320 - ROBAK DRIVE CSA #16

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	9,056	9,121	8,596	8,596
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	185	167	200	200
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	16	19	16	16
40150 - SUPP PROP TAX-CURRENT SEC	126	162	75	75
40151 - SUPP PROP TAX-CURRENT UNSEC	19	9	8	8
40160 - SUPP PROP TAX-PRIOR SEC	9	12	10	10
40161 - SUPP PROP TAX-PRIOR UNSEC	6	8	6	6
TAXES TOTAL	**9,416**	**9,498**	**8,911**	**8,911**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	1	2	1	1
44143 - REDMPTN PNLTIES FOR DELINQ TXS	2	2	1	1
FINES, FORFEITURES & ASSMNTS TOTAL	**3**	**4**	**2**	**2**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,579	3,209	500	500
REV FROM USE OF MONEY & PROP TOTAL	**2,579**	**3,209**	**500**	**500**
INTERGOVERNMENTAL REVENUES				
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	41	40	-	-
INTERGOVERNMENTAL REVENUES TOTAL	**41**	**40**	**-**	**-**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	17,854	17,854	17,854	17,854
CHARGES FOR SERVICES TOTAL	**17,854**	**17,854**	**17,854**	**17,854**
TOTAL REVENUES	**29,892**	**30,604**	**27,267**	**27,267**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	9,741	8,106	120,022	121,408
SERVICES AND SUPPLIES TOTAL	**9,741**	**8,106**	**120,022**	**121,408**
TOTAL EXPENDITURES/APPROPRIATIONS	**9,741**	**8,106**	**120,022**	**121,408**
NET COST	**(20,152)**	**(22,498)**	**92,755**	**94,141**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622400 - SUNLIT LN CSA 42

22400 - SUNLIT LANE CSA #42

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	1,200	1,423	250	250
REV FROM USE OF MONEY & PROP TOTAL	**1,200**	**1,423**	**250**	**250**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	7,338	7,543	7,770	7,709
CHARGES FOR SERVICES TOTAL	**7,338**	**7,543**	**7,770**	**7,709**
TOTAL REVENUES	**8,538**	**8,966**	**8,020**	**7,959**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	409	769	48,444	49,377
SERVICES AND SUPPLIES TOTAL	**409**	**769**	**48,444**	**49,377**
TOTAL EXPENDITURES/APPROPRIATIONS	**409**	**769**	**48,444**	**49,377**
NET COST	**(8,129)**	**(8,197)**	**40,424**	**41,418**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622405 - SUNBEAM WOODS CSA 44

22405 - SUNBEAM WOODS CSA #44

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,714	3,265	600	600
REV FROM USE OF MONEY & PROP TOTAL	**2,714**	**3,265**	**600**	**600**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	17,458	17,946	17,946	17,946
CHARGES FOR SERVICES TOTAL	**17,458**	**17,946**	**17,946**	**17,946**
TOTAL REVENUES	**20,172**	**21,211**	**18,546**	**18,546**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	402	1,503	79,035	114,137
SERVICES AND SUPPLIES TOTAL	**402**	**1,503**	**79,035**	**114,137**
TOTAL EXPENDITURES/APPROPRIATIONS	**402**	**1,503**	**79,035**	**114,137**
NET COST	**(19,769)**	**(19,709)**	**60,489**	**95,591**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622410 - VINEYARD CSA #50

22410 - VINEYARD CSA #50

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	13,257	12,956	2,500	2,500
REV FROM USE OF MONEY & PROP TOTAL	**13,257**	**12,956**	**2,500**	**2,500**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	22,176	22,176	22,176	22,176
CHARGES FOR SERVICES TOTAL	**22,176**	**22,176**	**22,176**	**22,176**
TOTAL REVENUES	**35,433**	**35,132**	**24,676**	**24,676**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	623	37,601	340,832	353,326
SERVICES AND SUPPLIES TOTAL	**623**	**37,601**	**340,832**	**353,326**
TOTAL EXPENDITURES/APPROPRIATIONS	**623**	**37,601**	**340,832**	**353,326**
NET COST	**(34,810)**	**2,469**	**316,156**	**328,650**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622420 - VIEW CIRCLE CSAS #32

22420 - VIEW CIRCLE CSA #32

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	39	67	3	3
REV FROM USE OF MONEY & PROP TOTAL	**39**	**67**	**3**	**3**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	2,812	5,346	5,346	5,346
CHARGES FOR SERVICES TOTAL	**2,812**	**5,346**	**5,346**	**5,346**
TOTAL REVENUES	**2,851**	**5,413**	**5,349**	**5,349**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	3,073	925	10,197	10,226
SERVICES AND SUPPLIES TOTAL	**3,073**	**925**	**10,197**	**10,226**
TOTAL EXPENDITURES/APPROPRIATIONS	**3,073**	**925**	**10,197**	**10,226**
NET COST	**222**	**(4,488)**	**4,848**	**4,877**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622425 - VIEWPOINT RD CSA #25

22425 - VIEWPOINT ROAD CSA #25

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	2,077	2,291	1,450	1,450
REV FROM USE OF MONEY & PROP TOTAL	**2,077**	**2,291**	**1,450**	**1,450**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	10,692	16,038	16,038	16,038
CHARGES FOR SERVICES TOTAL	**10,692**	**16,038**	**16,038**	**16,038**
TOTAL REVENUES	**12,769**	**18,329**	**17,488**	**17,488**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	3,605	7,638	80,232	82,075
SERVICES AND SUPPLIES TOTAL	**3,605**	**7,638**	**80,232**	**82,075**
TOTAL EXPENDITURES/APPROPRIATIONS	**3,605**	**7,638**	**80,232**	**82,075**
NET COST	**(9,164)**	**(10,691)**	**62,744**	**64,587**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

022430 - U/GRND UTIL #4-41ST AVE HWY1

22430 - U/GRND UTIL #4-41ST AVE HWY 1-

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	1,832	1,755	-	-
REV FROM USE OF MONEY & PROP TOTAL	**1,832**	**1,755**	**-**	**-**
TOTAL REVENUES	**1,832**	**1,755**	**-**	**-**
NET COST	**(1,832)**	**(1,755)**	**-**	**-**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622435 - UPPER PLEASANT VALLEY 52

22435 - UPPER PLEASANT VALLEY-CSA #52

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	1,750	1,926	325	325
REV FROM USE OF MONEY & PROP TOTAL	**1,750**	**1,926**	**325**	**325**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	6,730	6,862	7,126	7,071
CHARGES FOR SERVICES TOTAL	**6,730**	**6,862**	**7,126**	**7,071**
TOTAL REVENUES	**8,480**	**8,788**	**7,451**	**7,396**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	340	744	60,418	61,427
SERVICES AND SUPPLIES TOTAL	**340**	**744**	**60,418**	**61,427**
TOTAL EXPENDITURES/APPROPRIATIONS	**340**	**744**	**60,418**	**61,427**
NET COST	**(8,140)**	**(8,043)**	**52,967**	**54,031**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622440 - WESTDALE DR CSA 21

22440 - WESTDALE CSA #21

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	897	1,096	600	600
REV FROM USE OF MONEY & PROP TOTAL	**897**	**1,096**	**600**	**600**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	6,342	6,520	6,715	6,663
CHARGES FOR SERVICES TOTAL	**6,342**	**6,520**	**6,715**	**6,663**
TOTAL REVENUES	**7,239**	**7,616**	**7,315**	**7,263**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	385	597	38,876	39,613
SERVICES AND SUPPLIES TOTAL	**385**	**597**	**38,876**	**39,613**
TOTAL EXPENDITURES/APPROPRIATIONS	**385**	**597**	**38,876**	**39,613**
NET COST	**(6,855)**	**(7,018)**	**31,561**	**32,350**

COUNTY OF SANTA CRUZ

Special Districts And Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2026-27

BRD GOV SP DIST ROADS

622445 - WHITEHOUSE CSA #18

22445 - WHITEHOUSE CANYON CSA #18

Detail by Revenue and Expenditure Object	2024-25 Actual	2025-26 Actual [x] Estimated [ ]	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
Revenues				
TAXES				
40100 - PROPERTY TAX-CURRENT SEC-GEN	4,369	4,518	3,000	3,000
40110 - PROPERTY TAX-CURRENT UNSEC-GEN	88	82	100	100
40130 - PROPERTY TAX-PRIOR UNSEC-GEN	7	9	5	5
40150 - SUPP PROP TAX-CURRENT SEC	52	79	25	25
40151 - SUPP PROP TAX-CURRENT UNSEC	7	4	3	3
40160 - SUPP PROP TAX-PRIOR SEC	3	6	5	5
40161 - SUPP PROP TAX-PRIOR UNSEC	2	4	1	1
TAXES TOTAL	**4,529**	**4,701**	**3,139**	**3,139**
FINES, FORFEITURES & ASSMNTS				
44142 - PENALTIES FOR DELINQUENT TAXES	0	1	-	-
44143 - REDMPTN PNLTIES FOR DELINQ TXS	1	1	-	-
FINES, FORFEITURES & ASSMNTS TOTAL	**1**	**2**	**-**	**-**
REV FROM USE OF MONEY & PROP				
40430 - INTEREST	39	1,374	10	10
REV FROM USE OF MONEY & PROP TOTAL	**39**	**1,374**	**10**	**10**
INTERGOVERNMENTAL REVENUES				
40810 - ST-NATURAL DISASTER ASSISTANCE	-	13,891	-	2,702
40830 - ST-HOMEOWNERS' PROP TAX RELIEF	19	19	-	-
41093 - FEDERAL FEMA	-	55,564	-	4,774
INTERGOVERNMENTAL REVENUES TOTAL	**19**	**69,475**	**-**	**7,476**
CHARGES FOR SERVICES				
41582 - OTHER ROAD & STREET SERVICES	3,861	3,861	3,977	3,946
CHARGES FOR SERVICES TOTAL	**3,861**	**3,861**	**3,977**	**3,946**
TOTAL REVENUES	**8,449**	**79,413**	**7,126**	**14,571**
Expenses				
SERVICES AND SUPPLIES				
62330 - DPW SERVICES-GENERAL MONEY	6,476	2,010	93,746	95,566
SERVICES AND SUPPLIES TOTAL	**6,476**	**2,010**	**93,746**	**95,566**
TOTAL EXPENDITURES/APPROPRIATIONS	**6,476**	**2,010**	**93,746**	**95,566**
NET COST	**(1,973)**	**(77,403)**	**86,620**	**80,995**

APPENDIX

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County of Santa Cruz Board of Supervisors
Agenda Item Submittal
From: Auditor-Controller-Treasurer-Tax Collector
Subject: Adopt resolution approving the Fiscal Year 2026-27 budget for County Funds and Special Districts Governed by the Board of Supervisors, adopt resolution establishing appropriation limitations for the County and Board Governed Special Districts as shown, adopt resolution accepting unanticipated revenue related to the prior year, approve transfers of appropriations related to the prior fiscal year, approve revised Personnel Summary and Continuing Agreements List, and take related actions
Meeting Date: September 29, 2026

Formal Title: Adopt resolution approving the Fiscal Year 2026-27 budget for County Funds and Special Districts Governed by the Board of Supervisors, adopt resolution establishing appropriation limitations for the County and Board Governed Special Districts as shown, adopt resolution accepting unanticipated revenue related to the prior year, approve transfers of appropriations related to the prior fiscal year, approve revised Personnel Summary and Continuing Agreements List, and take related actions

Recommended Actions

1. Adopt resolution approving the Fiscal Year (FY) 2026-27 budget for County Funds and Special Districts Governed by the Board of Supervisors; and

2. Adopt resolution establishing appropriation limitations for the County and Board Governed Special Districts; and

3. Adopt resolution accepting unanticipated revenue related to the prior fiscal year, previously authorized in your Last Day report; and

4. Approve transfers of appropriations related to the prior fiscal year, previously authorized in your Last Day report; and

5. Approve transfers of appropriations related to the current fiscal year to incorporate late additions that were not reflected in the Adopted Budget Book; and

6. Approve the revised Personnel Summary and Continuing Agreements List reflecting actions and corrections as authorized by the Board during budget hearings and concluding actions, as well as those incorporated in the final budget.

Executive Summary
Adopt the Santa Cruz County Final Budget for FY 2026-27 in compliance with California Government Code § 29088.

Discussion
California Government Code § 29088 requires the Board to approve the Final Budget by resolution no later than October 2 of each year. The Adopted Budget adjusts the Proposed Budget presented in May 2026 and includes changes resulting from the

financial year-end closing processes and changes authorized during budget hearings and summarized in the Concluding and Last Day actions.

The Final Adopted Budget includes budgets for the County General Fund, Special Revenue Funds (primarily the Road Fund, Housing Funds, and Financing Authorities), Less than County Wide Funds (Library and County Fire funds), Capital Projects Funds, Board of Supervisors Governed Special Districts, and Internal Service and Enterprise Funds.

This Budget includes $154.75 million that has been reserved (obligated) in the General Fund for specific purposes. These reserves (obligations) are detailed on page 6 and 7 of the Adopted Budget. The total Committed and Assigned Obligations of $104.8 million represents 12.02% of the General Fund operating expenditures in accordance with the County's Fund Balance Policy, which states that the minimum fund balance in the County General Fund's Committed and Assigned fund balance categories shall be no less than a total of 10% of the upcoming budget year's estimated operating expenditures. In addition, the General Fund appropriations include a contingency of $9 million, as found on page 29 of the Adopted Budget.

The total number of authorized positions is 2,678.3, as shown in the Adopted Positions column on page 233 of the Adopted Budget.

The Adopted Budget adjusts the Proposed Budget presented in May 2026 and includes changes resulting from the financial year-end closing processes and includes all changes approved by your Board during the budget hearings including changes authorized in the Concluding and Last Day actions as reflected in the summary below.

Final budgeted appropriations are summarized in Table 1 below.

Table 1 - FY 2026-27 Adopted Budget

General Fund	$ 861.5	million
Special Revenue Funds	170.6	million
Less than County Wide Funds	21.2	million
Capital Projects Funds	40.3	million
Total Governmental Funds	$ 1,093.6	million
Special Districts and Other Agencies (Board of Supervisors Governed)	59.5	million
Internal Service Funds	210.1	million
Enterprise Funds	40.5	million
Total Appropriations for All Funds	$ 1,403.7	million

FY 2026-27 General Fund Proposed Budget to Final Budget Reconciliation

The preliminary FY 2025-26 year-end available Fund Balance for the General Fund was $40,181, as shown on page 4 of the Adopted Budget. Restrictions, commitments, and assignments were decreased (net) by $30.5 million, for a net available fund balance of $30.5 million. The FY 2025-26 final audited year-end available Fund Balance will be presented by January 2027 within the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2026.

This remaining fund balance was appropriated in accordance with your Board's Recommended, Supplemental, Last Day and Concluding Direction as detailed in Table 2 below.

Table 2 - FY 2026-27 Appropriation of Fund Balance

FY 2026-2027 Adopted Budget			
Total Fund Balance	$ 40,181		Adopted Budget Pg 1, Sch 1
Plus Net Decrease of Obligations/Reserves	$ 30,493,889		Adopted Budget Pg 4, Sch 4
		$ 30,534,070	
Allocation of General Fund Balance			
Recommended Budget General Fund Contribution/Use of Reserves		(31,159,642)	
Supplemental Budget Adjustments		126,660	
Last Day Budget Adustments		800	
Encumbrance Carryover		(8,044,877)	
Net Rebudget Requests		6,319,799	
Other Adjusments			
Sheriff-Coroner Transfer In Correction	930,065		
District Attorney Transfer in Correction	1,292,652		
Other Miscellaneous Adjustments	473		
Total Other Adjusments		$ 2,223,190	
Allocation of General Fund Balance Available		$ (30,534,070)	

Financial Impact

The FY 2026-27 Adopted Budget represents a structurally balanced operating and expenditure plan of $1.4 billion and provides the needed resources to continue delivering high quality public services that enrich our residents' quality of life.

Strategic Initiatives

Operational Plan - Operational Excellence

Submitted By:

Laura Bowers, , Auditor-Controller-Treasurer-Tax Collector

Recommended By:

Nicole D. Coburn, County Executive Officer

Artificial Intelligence Acknowledgment:

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.

Docusign Envelope ID: 6FFF1AF8-E130-8D85-80E7-F57C5482BE2D

DS

Adopted 9/29/2026
Board of Supervisors
DOC-2026-737 18.b

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO. 202-2026

On motion of Supervisor Koenig
Duly seconded by Supervisor Cummings
The following resolution is adopted.

RESOLUTION ADOPTING THE APPROVED BUDGET

WHEREAS, Sections 29080 and 29081 of the Government Code regarding budget hearings have been complied with; and

WHEREAS, said hearings have been terminated, during which time all additions and deletions to the proposed budget for 2026-2027 were made or authorized;

NOW, THEREFORE, BE IT RESOLVED, in accordance with Sections 29089 and 29090 of the Government Code, that the Adopted Budget for fiscal year 2026-2027 of the County of Santa Cruz and the Special Districts for which the Board of Supervisors is the governing board is hereby adopted by reference to the copy of the Budget accompanying the Board item that is the subject of this Resolution.

BE IT FURTHER RESOLVED, that the County Executive Officer is authorized to approve certain budget modifications and transfers in accordance with Title 1, Section 510 of the County of Santa Cruz Policies and Procedures.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this 29th day of September, 2026, by the following vote:

AYES: Supervisors De Serpa, Cummings, Hernandez and Martinez
NOES: Supervisor Koenig
ABSENT: None
ABSTAIN: None

Signed by:
Monica Martinez
34684D888835450...
10/1/2026

Monica Martinez
Chair of the Board of Supervisors

ATTEST:

DocuSigned by:
Juliette Rezzato
466B074F3141450...
10/1/2026

Juliette Rezzato
Chief Deputy Clerk of the Board

Clerk of the Board

APPROVED AS TO FORM:

Signed by:
Jason M. Heath 9/15/2026
AF757CF913B5419...
Office of the County Counsel AMS# 26-33707

DISTRIBUTION: Auditor-Controller-Treasurer-Tax Collector (2)
County Executive Officer
County Counsel
State Controller

Docusign Envelope ID: FF332187-E508-810C-8096-98498A678D6A

DS

Adopted 9/29/2026
Board of Supervisors
DOC-2026-737 18.c

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO. 203-2026

On motion of Supervisor Koenig
Duly seconded by Supervisor Cummings
The following resolution is adopted.

RESOLUTION ESTABLISHING FISCAL YEAR 2026-2027 APPROPRIATION LIMIT UNDER ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION AND ESTABLISHING PERIOD FOR CONTESTING SUCH LIMITS FOR THE COUNTY AND SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

WHEREAS, Article XIII B of the California Constitution provides that each local government shall be subject to an annual appropriation limit as defined in that Article; and

WHEREAS, Article XIII B Section 8(e)(2) requires the Governing Body to select the Change in Cost of Living methodology that will be used to calculate the annual appropriation limit each year by recorded vote; and

WHEREAS, the change in Cost of Living methodology may be calculated using either California Per Capita Income or percentage change in the Local Assessment roll from the preceding year as data inputs; and

WHEREAS, the Auditor-Controller-Treasurer-Tax Collector has determined that applying the California Per Capita Income data input to the Change in Cost of Living methodology provides the more advantageous appropriations limit for the County and has computed the appropriations limit for the fiscal year 2026-2027 using this data input; and

WHEREAS, the County and all Special Districts are also required to select a method for calculating “change in population” that applies to the Cost of Living Methodology, as set forth in Government Code section 7901; and

WHEREAS, the Auditor-Controller-Treasurer-Tax Collector has determined that calculating “change in population” for the County by using the change in population within the incorporated portion of the County provides the more advantageous appropriations limit for the County (per Government Code section 7901(b)(2)); and

WHEREAS, the Auditor-Controller-Treasurer-Tax Collector has determined that calculating “change in population” for the Special Districts governed by the Board of Supervisors by using the change in population within the county provides the more advantageous appropriations limit for the Special Districts; and

WHEREAS, the Auditor-Controller-Treasurer-Tax Collector has prepared the applicable Statements showing the calculation and such detailed Statements are available for public review during business hours and after reasonable notice in the Auditor-Controller-Treasurer-Tax Collector's Office;

NOW, THEREFORE, BE IT RESOLVED that the County of Santa Cruz selects the change in California Per Capita Income and the change in population within the incorporated portion of the County (Government Code section 7901(b)(2) methodology), for use in calculating its appropriation limit for fiscal year 2026-2027; and

BE IT FURTHER RESOLVED that the Board of Supervisors, as the governing body of the Special Districts identified on Attachment 2, selects the change in California Per Capita Income and change in population within the county for use in calculating their appropriation limits for fiscal year 2026-2027; and

BE IT FURTHER RESOLVED that the appropriation limit for the County of Santa Cruz for the fiscal year 2026-2027 as shown on Attachment 1 is hereby established as $777,176,814 and that such appropriation limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution; and

BE IT FURTHER RESOLVED that the appropriation limit for the Board of Supervisors Governed Special Districts for the fiscal year 2026-2027 is hereby established as shown on Attachment 2, and that such appropriation limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution; and

BE IT FURTHER RESOLVED that the appropriation limit for the County and Board of Supervisors Governed Special Districts for the fiscal year 2026-2027 may be adjusted at a later date in the event that revenues which are unanticipated, and classified as proceeds of taxes in accordance with Section 8(c) of Article XIII B of the California Constitution, are received and appropriated; and

BE IT FURTHER RESOLVED that any judicial action or proceeding to attack, review, set aside, void or annul the appropriation limits established by this resolution shall be commenced within 45 days from the date of this resolution in accordance with Government Code section 7910.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this 29th day of September 2026, by the following vote:

///

///

///

///

AYES: Supervisors Koenig, De Serpa, Cummings, Hernandez and Martinez
NOES: None
ABSENT: None

Signed by:
Monica Martinez
34684D888835450...
10/1/2026

Monica Martinez
Chair of the Board of Supervisors

ATTEST: DocuSigned by:
Juliette Rezzato
466B074F3141450...
10/1/2026

Juliette Rezzato
Chief Deputy Clerk of the Board

APPROVED AS TO FORM:

Signed by:
Jason M. Heath
AF757CF313B5419...
9/21/2026

Office of the County Counsel AMS# 26-33707

DISTRIBUTION: CEO
County Counsel
Auditor-Controller-Treasurer-Tax Collector

Attachment 1

COUNTY OF SANTA CRUZ
General Fund
Calculation of Appropriations Subject to Limitations
For the 2026-2027 Fiscal Year

		2026-2027 Governmental Funds Only
Proceeds of Taxes	$	274,828,332
Adjustments		
Exclusions		
1. Less: TRAN Interest Expense	$	1,300,000
2. Less: State and Federal Mandated Costs	$	19,623,729
Total Exclusions	$	20,923,729
Additions		
1. Add: State Subventions	$	68,600,000
Total Additions	$	68,600,000
Total 2026-27 Appropriations Subject to Limitation	$	322,504,603
2026-27 Appropriations Limitation	$	777,176,814
Amount Under Limitation	$	454,672,211

Attachment 2

COUNTY OF SANTA CRUZ
Board of Supervisors Governed Districts
Appropriation Limitations
For 2026-2027 Fiscal Year

		Appropriations		
GL KEY	District Name	Subject to Limit	Limit	Under/(Over) Limit
625105	Boulder Creek CSA # 7	0	84,237	84,237
622150	Empire Acres Special Road CSA # 17	7,052	24,463	17,411
622190	Huckleberry Woods Road CSA # 15	10,073	91,427	81,354
622195	Hutchinson Road CSA # 13	84,224	391,476	307,252
304300	Pajaro Dunes CSA # 4 & Zone A	1,067,332	2,176,337	1,109,005
625143	Place de Mer CSA # 2	0	534,611	534,611
622320	Robak Drive Road CSA # 16	9,079	49,020	39,941
625200	Sand Dollar Beach CSA # 5	0	508,489	508,489
625125	Davenport - County Sanitation District	50,000	357,096	307,096
622445	Whitehouse Canyon Road Maintenance District	3,141	18,835	15,694

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DS

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

Adopted 9/29/2026
Board of Supervisors
DOC-2026-737 18.d

Resolution No. 204-2026

On the motion of Supervisor Koenig

Duly seconded by Supervisor Cummings

The following resolution is adopted:

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

WHEREAS, the County of Santa Cruz is the recipient of funds, in the amount of $ 8,497,098 , from VARIOUS UNANTICIPATED REVENUE , for the VARIOUS EXPENDITURES IN FY 2025-26 ; and

WHEREAS, the above-referenced funds are either in excess of those anticipated or are not specifically set forth in the current fiscal year budget for the County; and

WHEREAS, pursuant to Government Code section 29130(b), such funds may be made available for specific appropriation by four-fifths vote of the Board of Supervisors;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Santa Cruz County Auditor-Controller-Treasurer-Tax Collector accept the amount of $ 8,497,098 for the VARIOUS EXPENDITURES IN FY 2025-26

GL Key	GL Object	JL Key	JL Object	Amount	Account Description
271220	41524			80,000	CONSUMER FRAUD PENALTY
231000	42052			70,000	RECORDERS IMPROVEMENT FEE
661200	40662			1,296,000	ST-ADMIN & SERVICES FOR SHF
191210	42473			(16,935,441)	LEASE FIN PURCHASE INCEP RECLASS RING PRJ
430101	42476			18,500,000	PROCEEDS OF LEASE FOR RING PRJ
191210	42462			3,387,088	OPER TRANSFER IN FOR RING PRJ
214000	42477			929,618	RIGHT OF USE LEASE INCEPTION
272100	42479			601,508	SOFTWARE SUBSCRIPTION INCEPTION
272100	42477			468,850	RIGHT OF USE LEASE INCEPTION
574200	42477			77,515	RIGHT OF USE LEASE INCEPTION
574200	42479			21,960	SOFTWARE SUBSCRIPTION INCEPTION

and that such funds be and are hereby appointed as follows:

GL Key	GL Object	JL Key	JL Object	Amount	Account Description
271220	51000			80,000	REGULAR WAGES
231000	51000			34,000	REGULAR WAGES
231000	53010			36,000	EMPLOYEE INSURANCE & BENEFITS
661300	51010			182,000	REGULAR WAGES-EXTRA HELP
661300	51040			78,000	DIFFERENTIAL PAY
662300	51000			207,000	REGULAR WAGES
662300	52020			829,000	PENSION BENEFIT CHARGES
430101	75500			93,500	LEASE INCEPTION COSTS RING PRJ
430101	74425			335,592	INTEREST ON LEASE - RING PRJ
430101	90000			3,387,088	TRANSFERS OUT - RING PRJ REIMBURSEMENT
214000	86301			929,618	RIGHT OF USE LEASE COSTS
272100	86401			601,508	SOFTWARE SUBSCRIPTION COSTS

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

Resolution 204-2026

272100	86301			468,850	RIGHT OF USE LEASE COSTS
574200	86301			77,515	RIGHT OF USE LEASE COSTS
574200	86401			21,960	SOFTWARE SUBSCRIPTION COSTS

PASSED AND ADOPTED BY THE Board of Supervisors of the County of Santa Cruz, State of California, this 29th day of September, 2026 by the following vote (requires four-fifths vote for approval):

AYES: SUPERVISORS Koenig, De Serpa, Cummings, Hernandez and Martinez

NOES: None

ABSENT: None

ATTEST:

DocuSigned by: Juliette Rezzato 466B074F3141450... 10/1/2026

Juliette Rezzato
Chief Deputy Clerk of the Board

Signed by: Monica Martinez 34684D888835450... 10/1/2026

Monica Martinez
Chair of the Board of Supervisors

DEPARTMENT HEAD I hereby certify that the fiscal provisions have been researched and that the Revenue(s) (has been)(will be) received within the current fiscal year.

BY: Signed by: 84158B390F9243F... Date: 9/21/2026

Department Head

COUNTY ADMINISTRATIVE OFFICER / X / Recommended to Board

/ / Not Recommended to Board

APPROVED AS TO FORM:

Signed by: Jason M. Heath AF737CF913B5419... 9/18/2026

Office of the County Counsel AMS# 26-33707

APPROVED AS TO ACCOUNTING DETAIL:

Signed by: Steve Salatti 90FD5DD1F612471... 9/18/2026

Auditor-Controller-Treasurer-Tax Collector

Distribution:

Auditor-Controller-Treasurer-Tax Collector

County Counsel

County Administrative Officer

Originating Department

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DS

COUNTY OF SANTA CRUZ

REQUEST FOR TRANSFER OR REVISION
OF BUDGET APPROPRIATIONS AND / OR FUNDS

Adopted 9/29/2026
Board of Supervisors
DOC-2026-737 18.f

Department: ACTTC
Date: 9/29/2026
Fund Number: Various
To: Board of Supervisors
Requires 4/5 vote: No

I hereby request your approval of the following transfer of budget appropriations and/or funds in the fiscal year ending June 30, 2026

AUDITOR-CONTROLLER USE ONLY

Document #: ACTTC
Description: / / #
Agenda Date (mm/dd/yy) Item No.
Entered by: Date:

GL Key	GL Object	JL Key	JL Object	Amount	Department
109100	53010			56,256	ASSESSOR
109100	61220			(11,256)	ASSESSOR
109100	62317			(45,000)	ASSESSOR
181000	51000			194,837	COUNTY EXECUTIVE OFFICE
181000	62381			(194,837)	COUNTY EXECUTIVE OFFICE
214000	51000			116,585	COUNTY CLERK
214000	62381			(116,585)	COUNTY CLERK
510000	51000			(155,500)	HUMAN RESOURCES
510000	51010			(164,600)	HUMAN RESOURCES
510000	52015			(19,862)	HUMAN RESOURCES
510000	62317			339,962	HUMAN RESOURCES
103210	51000			59,482	AGRICULTURAL COMMISSIONER & WT
103210	62381			(39,300)	AGRICULTURAL COMMISSIONER & WT
103210	62317			(20,182)	AGRICULTURAL COMMISSIONER & WT
151000	51000			11,803	BOARD OF SUPERVISORS
151000	62363			(11,803)	BOARD OF SUPERVISORS
152000	51000			18,222	BOARD OF SUPERVISORS
152000	62135			(6,125)	BOARD OF SUPERVISORS
152000	62914			(1,400)	BOARD OF SUPERVISORS
152000	62922			(4,000)	BOARD OF SUPERVISORS
152000	62924			(1,763)	BOARD OF SUPERVISORS
152000	62926			(1,329)	BOARD OF SUPERVISORS
152000	62928			(1,330)	BOARD OF SUPERVISORS
152000	62930			(2,275)	BOARD OF SUPERVISORS
153000	51010			17,387	BOARD OF SUPERVISORS
153000	53010			11,423	BOARD OF SUPERVISORS
153000	62135			(28,810)	BOARD OF SUPERVISORS
154000	53010			6,737	BOARD OF SUPERVISORS
154000	75231			40,000	BOARD OF SUPERVISORS
154000	62135			(46,737)	BOARD OF SUPERVISORS
155000	51000			8,273	BOARD OF SUPERVISORS
155000	62135			(4,500)	BOARD OF SUPERVISORS
155000	62910			(2,000)	BOARD OF SUPERVISORS
155000	62914			(1,000)	BOARD OF SUPERVISORS
155000	62922			(773)	BOARD OF SUPERVISORS
156000	51010			6,807	BOARD OF SUPERVISORS
156000	62910			(1,700)	BOARD OF SUPERVISORS

COUNTY OF SANTA CRUZ

REQUEST FOR TRANSFER OR REVISION
OF BUDGET APPROPRIATIONS AND / OR FUNDS

156000	62914			(965)	BOARD OF SUPERVISORS
156000	62926			(1,358)	BOARD OF SUPERVISORS
156000	62928			(1,059)	BOARD OF SUPERVISORS
156000	62930			(1,725)	BOARD OF SUPERVISORS
272100	51000			199,760	DISTRICT ATTORNEY/PUBLIC ADMIN
272100	74091			(139,950)	DISTRICT ATTORNEY/PUBLIC ADMIN
271400	74090			(59,810)	DISTRICT ATTORNEY/PUBLIC ADMIN
572000	51000			33,100	PROBATION
572000	51005			68,600	PROBATION
572000	52015			16,150	PROBATION
572000	52020			35,500	PROBATION
572000	53010			122,000	PROBATION
574000	52015			50,191	PROBATION
574200	51000			65,000	PROBATION
574200	53010			87,872	PROBATION
574300	51000			259,000	PROBATION
572000	62381			(502,222)	PROBATION
572000	62857			(120,000)	PROBATION
572000	62365			(115,191)	PROBATION
661300	51000			675,000	SHERIFF-CORONER
661300	51005			643,500	SHERIFF-CORONER
661300	53010			419,325	SHERIFF-CORONER
662300	51005			1,098,125	SHERIFF-CORONER
660101	62317			(22,500)	SHERIFF-CORONER
661100	61412			(16,000)	SHERIFF-CORONER
661100	61835			(187,250)	SHERIFF-CORONER
661100	62381			(167,000)	SHERIFF-CORONER
661100	62892			(55,500)	SHERIFF-CORONER
661100	62317			(514,000)	SHERIFF-CORONER
661300	61115			(64,600)	SHERIFF-CORONER
661300	62936			(130,500)	SHERIFF-CORONER
661300	62937			(255,200)	SHERIFF-CORONER
661700	62227			(184,800)	SHERIFF-CORONER
662110	61110			(63,300)	SHERIFF-CORONER
662110	62217			(30,000)	SHERIFF-CORONER
662110	62381			(449,000)	SHERIFF-CORONER
662300	61835			(536,000)	SHERIFF-CORONER
662405	61926			(90,300)	SHERIFF-CORONER
662500	61835			(70,000)	SHERIFF-CORONER
391200	51010			6,109	HUMAN SERVICES DEPT
391600	51000			41,400	HUMAN SERVICES DEPT
391200	62381			(6,109)	HUMAN SERVICES DEPT
391600	62381			(41,400)	HUMAN SERVICES DEPT
002425	75500			137,365	DEBT SERVICE FUND
002421	74310			(137,365)	DEBT SERVICE FUND
592100	51000			255,000	PUBLIC PROTECTION
592100	51010			58,333	PUBLIC PROTECTION
592100	51040			8,230	PUBLIC PROTECTION
592100	52010			79,325	PUBLIC PROTECTION
592100	52015			454,000	PUBLIC PROTECTION
592100	53015			246,000	PUBLIC PROTECTION

COUNTY OF SANTA CRUZ

REQUEST FOR TRANSFER OR REVISION
OF BUDGET APPROPRIATIONS AND / OR FUNDS

592100	62381			(1,100,888)	PUBLIC PROTECTION
131275	62199			22,900,000	CONTINGENCY-SUPPLIES AND SERVICES
361100	61922			(1,490,000)	HEALTH SERVICE AGENCY
361100	61926			(1,490,000)	HEALTH SERVICE AGENCY
361380	62381			(3,140,000)	HEALTH SERVICE AGENCY
363103	62381			(4,165,000)	HEALTH SERVICE AGENCY
363110	62381			(5,515,000)	HEALTH SERVICE AGENCY
363114	62381			(1,100,000)	HEALTH SERVICE AGENCY
363149	62367			(2,025,000)	HEALTH SERVICE AGENCY
363149	63281			(1,040,000)	HEALTH SERVICE AGENCY
363174	62381			(1,015,000)	HEALTH SERVICE AGENCY
363210	62381			(1,485,000)	HEALTH SERVICE AGENCY
364042	62367			(435,000)	HEALTH SERVICE AGENCY

Explanation:
RATIFICATION OF 2025-26 YEAR END AUD74 BUDGET TRANSFER

DocuSigned by:
Name: Brian Howard 152F1BEBB80B40F... Title: Chief Deputy Auditor-Controller Date: 9/21/2026

Auditor-Controller's Action: I hereby certify that the unencumbered balance(s) is/are available in the appropriations/funds and in the amounts indicated

Auditor-Controller, by Signed by: Steve Salatti 90FD5DD1F612471... , Deputy Date: 9/21/2026

Administrative Officer's Action: ( ) Recommended to Board (X) Approved (X) Not Recommended or Approved ( )

Administrative Officer Signed by: A0145028EF144BE... Date: 9/21/2026

State of California } As the Clerk of the Board of Supervisors of the County of Santa Cruz, I do hereby certify that the foregoing
ss. transfer was approved by said Board of Supervisors as recommended by the County Administrative Officer
County of Santa Cruz by an order duly entered in the minutes of said Board on

September 29, 2026, by DocuSigned by: Juliette Rezzato 466B074F3141450... , Deputy Clerk
9/30/2026

Docusign Envelope ID: E9DE2653-0F56-8A3B-811F-71B25CB75F48

DS

Adopted 9/29/2026
Board of Supervisors
DOC-2026-737 18.e

COUNTY OF SANTA CRUZ

REQUEST FOR TRANSFER OR REVISION
OF BUDGET APPROPRIATIONS AND / OR FUNDS

Department: ACTTC **Date:** 9/29/2026
Fund Number: Various
To: Board of Supervisors
Requires 4/5 vote: No

I hereby request your approval of the following transfer of budget appropriations and/or funds in the fiscal year ending June 30, 2026

AUDITOR-CONTROLLER USE ONLY
Document #: ACTTC
Description: / / #
Agenda Date (mm/dd/yy) Item No.
Entered by: Date:

GL Key	GL Object	JL Key	JL Object	Amount	Department
152000	53010			51,743	BOARD OF SUPERVISORS
156000	51010			9,810	BOARD OF SUPERVISORS
131375	98700			(61,553)	CONTINGENCY FUNDS
351000	61220			1,249	GRAND JURY
131375	98700			(1,249)	CONTINGENCY FUNDS
272100	51000			318,893	DISTRICT ATTORNEY/PUBLIC ADMIN
131375	98700			(318,893)	CONTINGENCY FUNDS
106000	51000			8,765	AGRICULTURAL EXTENSION SERVICE
106000	61845			20,017	AGRICULTURAL EXTENSION SERVICE
131375	98700			(28,782)	CONTINGENCY FUNDS
662110	62381			23,500	SHERIFF-CORONER
662500	51000			617,000	SHERIFF-CORONER
664001	51010			440,000	SHERIFF-CORONER
661300	52015			326,000	SHERIFF-CORONER
661300	52025			266,250	SHERIFF-CORONER
662300	53010			205,000	SHERIFF-CORONER
661410	51000			135,798	SHERIFF-CORONER
662300	86110			137,687	SHERIFF-CORONER
131375	98700			(2,151,235)	CONTINGENCY FUNDS

Explanation:
RATIFICATION OF 2025-26 YEAR END AUD74 BUDGET TRANSFER FROM "APPROPRIATIONS FOR CONTINGENCIES"

Name: DocuSigned by: Brian Howard 152F1BEBB80B40F... Title: Chief Deputy Auditor-Controller Date: 9/21/2026

Auditor-Controller's Action: I hereby certify that the unencumbered balance(s) is/are available in the appropriations/funds and in the amounts indicated

Auditor-Controller, by Signed by: Steve Salatti 905D5DD15612471... , Deputy Date: 9/21/2026

Administrative Officer's Action: ( ) Recommended to Board (X) Approved (X) Not Recommended or Approved ( )

Administrative Officer Signed by: A0145028FE144BE... Date: 9/21/2026

State of California }
ss.
County of Santa Cruz

As the Clerk of the Board of Supervisors of the County of Santa Cruz, I do hereby certify that the foregoing transfer was approved by said Board of Supervisors as recommended by the County Administrative Officer by an order duly entered in the minutes of said Board on

September 29, 2026, by DocuSigned by: Juliette Rezzato 466B074F3141450... , Deputy Clerk
9/30/2026

Docusign Envelope ID: 84F148D4-A371-8C13-818D-32C927D154D9

DS

COUNTY OF SANTA CRUZ

REQUEST FOR TRANSFER OR REVISION
OF BUDGET APPROPRIATIONS AND / OR FUNDS

Adopted 9/29/2026
Board of Supervisors
DOC-2026-737 18.g

Department: HSD & OR3 Date: 9-29-2026
Fund Number: 10110
To: Board of Supervisors
Requires 4/5 vote: No

I hereby request your approval of the following transfer of budget appropriations and/or funds in the fiscal year ending June 30, 2027

AUDITOR-CONTROLLER USE ONLY

Document #:
Description: / / #
Board Name Agenda Date (mm/dd/yy) Item No.
Entered by: Date:

		GL Key	GL Object	JL Key	JL Object	Amount	Account Description
TRANSFER	To	186100	62114			249,102	Grant Reimbursement
		391200	91035			500,000	Loan to Other Agencies
		131375	98700			250,898	Appropriations for Contingencies
	From	391200	62381			500,000	Prof & Special Services Other
		391200	91036			500,000	Loan to Other Agencies Offset

Explanation:
Various budget erratas

Name: DocuSigned by: Brian Howard 152F1BEBB80B40F... Title: Chief Deputy Auditor-Controller Date: 9/21/2026

Auditor-Controller's Action: I hereby certify that the unencumbered balance(s) is/are available in the appropriations/funds and in the amounts indicated

Auditor-Controller, by Signed by: Steve Salatti 90FD5DD1E612471... , Deputy Date: 9/21/2026

Administrative Officer's Action: (x) Recommended to Board (x) Approved ( ) Not Recommended or Approved

Administrative Officer Signed by: A0145028FE144BE... Date: 9/21/2026

State of California } ss. County of Santa Cruz

As the Clerk of the Board of Supervisors of the County of Santa Cruz, I do hereby certify that the foregoing transfer was approved by said Board of Supervisors as recommended by the County Administrative Officer by an order duly entered in the minutes of said Board on September 29, 2026, by DocuSigned by: Juliette Rezzato 466B074F3141450... , Deputy Clerk
9/30/2026

2026-2027 COUNTY OF SANTA CRUZ
2025-2026 ENCUMBRANCE BALANCES REBUDGETED
Summary by Fund Type
See Detail by GL Key and Object which Follows

Fund Type	Fund Type Name	Amount
10	GENERAL FUND	8,044,877
21	SPECIAL REVENUE -COUNTY WIDE	6,528,099
22	SPECIAL REVENUE -BOS SPECIAL D	2,079,864
25	SPECIAL REVENUE -ROAD FUND	7,895,340
26	SPECIAL REVENUE -LESS THAN CTY	1,708,643
40	CAPITAL PROJECTS FUNDS (ALL-YR	16,163,861
50	ENTERPRISE FUND	2,144,875
60	INTERNAL SERVICE FUND	4,421,145
		$ 48,986,704

2025-2026 Encumbrances
For 2026-2027 Budget

Fund Type	Fund	GL Key	GL Key Title	Object	Object Title	Carryover
10	13918	003918	CalAIM PATH2	62381	PROF & SPECIAL SERV-OTHER	$ 746,449
10	10110	103210	AGRICULTURAL COMMISSIONER	62020	MEMBERSHIPS	3,942
10	10110	103210	AGRICULTURAL COMMISSIONER	62223	SUPPLIES	175
10	10110	121000	AUDITOR/CONT - GENERAL ADMIN	62216	FORMS-FROM OUTSIDE VENDOR	1,974
10	10110	123100	GEN.ACCOUNTING - GENERAL	62381	PROF & SPECIAL SERV-OTHER	22,295
10	10110	123600	SPEC ACCTG -BUDGET & COST PLAN	62381	PROF & SPECIAL SERV-OTHER	7,315
10	10110	124000	ACTTC-TREASURY (old 732000)	62381	PROF & SPECIAL SERV-OTHER	3,550
10	10110	126000	ACTTC-TAX COLLECT (old 733000)	62217	MISC NONINVENTORIABLE ITEMS	1,733
10	10110	126000	ACTTC-TAX COLLECT (old 733000)	62227	SOFTWARE LICENSE SERVICES	30,250
10	10110	126000	ACTTC-TAX COLLECT (old 733000)	62381	PROF & SPECIAL SERV-OTHER	22,631
10	10110	131220	REVENUE - GENERAL FUND	62381	PROF & SPECIAL SERV-OTHER	24,287
10	10110	134904	COMMUNITY SERVICES	75245	HISTORIC PRESERVATION	38,649
10	10110	151000	BOARD OF SUPS-ADMIN SUPPORT	62219	PC SOFTWARE PURCHASES	21,630
10	10110	154000	BOARD OF SUPS-3RD DIST	62135	SERV & SUPP-OTHER SERVICES	10,500
10	10110	154000	BOARD OF SUPS-3RD DIST	62223	SUPPLIES	534
10	11806	180601	OFFSHORE DRILLING COALITION	62381	PROF & SPECIAL SERV-OTHER	78,400
10	10110	181000	COUNTY ADMINISTRATIVE OFFICE	62381	PROF & SPECIAL SERV-OTHER	192,742
10	10110	182000	CLERK OF THE BOARD	62381	PROF & SPECIAL SERV-OTHER	41,279
10	10110	186000	RESPONSE RECOVERY & RESILIENCY	62223	SUPPLIES	687
10	10110	186000	RESPONSE RECOVERY & RESILIENCY	62381	PROF & SPECIAL SERV-OTHER	285,488
10	10110	186100	WATER PROJECTS	62381	PROF & SPECIAL SERV-OTHER	1,692,849
10	10110	186101	BIG BASIN WATER ASST PROJECT	62856	SPECIAL MISC EXPENSE-SERVICES	61,698
10	10110	214000	COUNTY CLERK/ELECTIONS	62223	SUPPLIES	79
10	10110	214000	COUNTY CLERK/ELECTIONS	62381	PROF & SPECIAL SERV-OTHER	392
10	10110	231000	COUNTY RECORDER	62381	PROF & SPECIAL SERV-OTHER	1,712
10	10110	251000	CHILD SUPPORT SERVICES DEPT	64027	OUTSIDE HOSPITAL EXPENSE	12,150
10	10110	271220	DA-CONSUMER PROTECTION	62381	PROF & SPECIAL SERV-OTHER	27,281
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	61115	POLICE SAFETY EQUIP-REPLACE	10,845
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	61717	MAINT-DATA PROCESS EQMT-SERV	157,200
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	62223	SUPPLIES	935
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	62301	ACCOUNTING AND AUDITING FEES	1,500
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	62381	PROF & SPECIAL SERV-OTHER	8,815
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	63070	GSD-UTILITIES	240
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	74231	PRINCIPAL ON ROU LEASES	4,636
10	10110	272100	DIST ATTY-CRIMINAL PROSECUTION	74421	INTEREST ON ROU LEASES	2,005
10	13003	300301	STATE HOMELAND SECURITY GRANT	62114	GRANT REIMBURSEMENT	15,495
10	10110	302100	DISASTER RESPONSE (ADMIN)	62227	SOFTWARE LICENSE SERVICES	19,738
10	10110	302100	DISASTER RESPONSE (ADMIN)	62381	PROF & SPECIAL SERV-OTHER	12,900
10	10110	302100	DISASTER RESPONSE (ADMIN)	62856	SPECIAL MISC EXPENSE-SERVICES	30,007
10	10110	302300	CZU COMPLEX FIRE 2020 RESPONSE	62381	PROF & SPECIAL SERV-OTHER	879
10	10300	360110	HSA ADMINISTRATION	62381	PROF & SPECIAL SERV-OTHER	176
10	10300	360180	BUILDING AND INSURANCE COSTS	61835	FACILITIES MAINT-GENERAL-SERV	41,100
10	10300	363101	CENTRAL ADMINISTRATION (MH)	62223	SUPPLIES	1
10	10300	363125	HOPE TEAM	62223	SUPPLIES	31
10	10300	363174	HMI GRANT	62223	SUPPLIES	4,979
10	10110	391200	HOMELESS ASST PROGRAMS	62381	PROF & SPECIAL SERV-OTHER	483,530
10	10110	392110	EMPLOY & BENEFIT SVCS DIVISION	62381	PROF & SPECIAL SERV-OTHER	109,104
10	10110	392120	FAMILY & CHILD SVCS DVSN	62885	CHILD PROTECTION-ORIGINAL	4,900
10	10110	431000	COMM-TECH RADIO SER(ISD-GF)	61845	GSD-MAINT-STRUCT/GRDS-OTH-SRV	2,500
10	10110	431000	COMM-TECH RADIO SER(ISD-GF)	62381	PROF & SPECIAL SERV-OTHER	98,065

2025-2026 Encumbrances
For 2026-2027 Budget

Fund Type	Fund	GL Key	GL Key Title	Object	Object Title	Carryover
10	10110	431000	COMM-TECH RADIO SER(ISD-GF)	62856	SPECIAL MISC EXPENSE-SERVICES	4,950
10	10110	491100	ADMINISTRATION	62381	PROF & SPECIAL SERV-OTHER	7,340
10	10110	492300	PARKS OPERATIONS MAINT	61848	MAINT-STRUCT/GRDS-OTH-SRV	12,333
10	10110	492300	PARKS OPERATIONS MAINT	62381	PROF & SPECIAL SERV-OTHER	140,924
10	10110	492300	PARKS OPERATIONS MAINT	62500	EQUIPMENT LEASE & RENT	5,773
10	10110	493130	SWIM CENTER MAINTENANCE	61846	MAINT-STRCT/IMPS/GRDS-OTH-SUPP	1,910
10	10110	493130	SWIM CENTER MAINTENANCE	62226	INVENTORIABLE ITEMS <$10,000	6,694
10	10110	493150	SWIM CENTER AQUATICS	62381	PROF & SPECIAL SERV-OTHER	4,089
10	10110	494000	PLANNING	61845	GSD-MAINT-STRUCT/GRDS-OTH-SRV	9,121
10	10110	494000	PLANNING	61848	MAINT-STRUCT/GRDS-OTH-SRV	3,929
10	10110	494000	PLANNING	62221	POSTAGE	184
10	10110	494000	PLANNING	62360	LEGAL SERVICES	20,190
10	10110	494000	PLANNING	62376	PLANNING SERVICES	578,666
10	10110	494000	PLANNING	62381	PROF & SPECIAL SERV-OTHER	496,799
10	10110	541300	PLAN DEPT-SUPPORT SERVICES	62381	PROF & SPECIAL SERV-OTHER	84,775
10	10110	541500	PLAN DEPT-BUILDING INSPECTIONS	62219	PC SOFTWARE PURCHASES	111,607
10	10110	541500	PLAN DEPT-BUILDING INSPECTIONS	62381	PROF & SPECIAL SERV-OTHER	277,383
10	10110	542100	PLN DPT-ENVIRONMENTAL PLANNING	62381	PROF & SPECIAL SERV-OTHER	98,759
10	10110	543510	PLANNING - GRANTS	62381	PROF & SPECIAL SERV-OTHER	113,783
10	10110	572000	PROBATION-JUVENILE HALL	61725	MAINT-OFFICE EQUIPMNT-SERVICES	15,028
10	10110	572000	PROBATION-JUVENILE HALL	62381	PROF & SPECIAL SERV-OTHER	1,937
10	10110	572000	PROBATION-JUVENILE HALL	62857	SPECIAL MISC EXPENSE-SUPPLIES	8,536
10	10110	574000	PROBATION-ADMIN	62381	PROF & SPECIAL SERV-OTHER	89
10	10110	574000	PROBATION-ADMIN	62856	SPECIAL MISC EXPENSE-SERVICES	634
10	10110	574000	PROBATION-ADMIN	62857	SPECIAL MISC EXPENSE-SUPPLIES	60,361
10	10110	574000	PROBATION-ADMIN	74231	PRINCIPAL ON ROU LEASES	19,639
10	10110	574200	PROBATION-ADULT DIVISION	62228	SAFETY SUPPLIES	454
10	10110	574200	PROBATION-ADULT DIVISION	62381	PROF & SPECIAL SERV-OTHER	262,493
10	10110	574200	PROBATION-ADULT DIVISION	74231	PRINCIPAL ON ROU LEASES	1
10	10110	574300	PROBATION-PRETRIAL DIVISION	62381	PROF & SPECIAL SERV-OTHER	773
10	10110	574400	PROBATION-JUVENILE DIVISION	62381	PROF & SPECIAL SERV-OTHER	47,022
10	10110	574400	PROBATION-JUVENILE DIVISION	62610	RENTS/LEASES-STRUC IMP & GRNDS	7,729
10	10110	574400	PROBATION-JUVENILE DIVISION	62856	SPECIAL MISC EXPENSE-SERVICES	15,379
10	10110	574400	PROBATION-JUVENILE DIVISION	62857	SPECIAL MISC EXPENSE-SUPPLIES	124,792
10	10110	577000	PROBAT-CARE OF COURT WARDS	74032	FOSTER CARE & JUVENLE INSTITUT	197
10	10110	591000	PUBLIC DEFENDER-ADMIN	62381	PROF & SPECIAL SERV-OTHER	(2,180)
10	10110	591000	PUBLIC DEFENDER-ADMIN	62384	PUB DEF CONFLICTS CONTRACT	8
10	10110	591000	PUBLIC DEFENDER-ADMIN	62386	PUBLIC DEFENDER/SPECIAL	90,869
10	10110	592100	PUBLIC DEFENDER DIVISION	61835	FACILITIES MAINT-GENERAL-SERV	360
10	10110	592100	PUBLIC DEFENDER DIVISION	62226	INVENTORIABLE ITEMS <$10,000	124
10	10110	592100	PUBLIC DEFENDER DIVISION	62381	PROF & SPECIAL SERV-OTHER	805,573
10	10110	592100	PUBLIC DEFENDER DIVISION	62610	RENTS/LEASES-STRUC IMP & GRNDS	11,873
10	10110	592100	PUBLIC DEFENDER DIVISION	74231	PRINCIPAL ON ROU LEASES	8,312
10	10110	592100	PUBLIC DEFENDER DIVISION	74421	INTEREST ON ROU LEASES	5,924
10	10110	661100	ADMINISTRATION OPERATIONS	61412	JANITORIAL SERVICES	12,538
10	10110	661100	ADMINISTRATION OPERATIONS	62381	PROF & SPECIAL SERV-OTHER	1,517
10	10110	661420	FORENSICS	61922	OTHER MEDICAL MATERIALS & SUPP	82
10	10110	661420	FORENSICS	86204	EQUIPMENT	190,227
10	10110	661430	SART Program	61412	JANITORIAL SERVICES	366
10	10110	661430	SART Program	62366	MEDICAL SERVICES	11,202

2025-2026 Encumbrances
For 2026-2027 Budget

Fund Type	Fund	GL Key	GL Key Title	Object	Object Title	Carryover
10	10110	661800	COMMUNITY POLICING	61412	JANITORIAL SERVICES	1,628
10	10110	662300	MAIN JAIL - BLAINE	61412	JANITORIAL SERVICES	1,182
10	10110	662405	MEDICAL BEHAVIORAL & DENTAL H	86204	EQUIPMENT	19,678
10	10110	662500	ROUNTREE	61412	JANITORIAL SERVICES	1,069
21	21027	136155	HOUSING-SUBDIV IN-LIEU	62381	PROF & SPECIAL SERV-OTHER	36,875
21	21027	136156	HOUSING-AFFORDABLE IMPACT FEES	62381	PROF & SPECIAL SERV-OTHER	133,468
21	21028	136160	HOUSING - PALOMA DEL MAR	74001	AFFORDABLE HOUSING PROGRAM	300
21	21030	135490	HSNG-LMIH ASSET FND HSC34176D	62360	LEGAL SERVICES	85,963
21	21040	133950	PRJ HOMEKEY VETS VILLAGE	62381	PROF & SPECIAL SERV-OTHER	199,987
21	21040	133952	PRJ HOMEKEY 801 RIVER ST	75201	AFFORDABLE HSNG PROGRAMS/PROJ	70,000
21	21040	133953	PR0J HOMEKEY FREEDOM HOUSE	75201	AFFORDABLE HSNG PROGRAMS/PROJ	1,723,362
21	21042	133957	PROJ HDAP TSI	75231	CONTRIB TO OTHER AGENCIES-OTH	2,000,000
21	21042	133958	PROJ HDAP 22-23	75231	CONTRIB TO OTHER AGENCIES-OTH	2,000,000
21	21115	194969	PARK DED-IN-LIEU FEES	86110	BUILDINGS AND IMPROVEMENTS	7,496
21	21130	194956	PARK DED-LIVE OAK	86110	BUILDINGS AND IMPROVEMENTS	18,078
21	21300	134909	ART IN PUBLIC PLACES	75360	SPECIAL PROJ COSTS (NON F/A)	3,675
21	21300	134909	ART IN PUBLIC PLACES	86110	BUILDINGS AND IMPROVEMENTS	198,000
21	21310	194911	STATE PARK BONDS ADMIN	86110	BUILDINGS AND IMPROVEMENTS	50,895
22	22100	622100	APTOS SEASCAPE CSA 3	62330	DPW SERVICES-GENERAL MONEY	97
22	22115	622115	CO HWY SAFETY SERVICE AREA #9	62330	DPW SERVICES-GENERAL MONEY	44,575
22	22150	622150	EMPIRE ACRES CSA 17	62330	DPW SERVICES-GENERAL MONEY	51,000
22	21040	622180	HIDDEN VALLEY CSA 26	62330	DPW SERVICES-GENERAL MONEY	3,676
22	22185	622185	HOPKINS GULCH CSA 51	62330	DPW SERVICES-GENERAL MONEY	1,433
22	22195	622195	HUTCHINSON RD CSA 13	62330	DPW SERVICES-GENERAL MONEY	85,896
22	22245	622245	PAJ ST DRAIN MAINT DIST	62330	DPW SERVICES-GENERAL MONEY	131,076
22	22250	304300	CSA #4 - PAJARO DUNES(GSD)	61720	MAINT-MOBILE EQUIPMENT-SERV	16,009
22	22250	304300	CSA #4 - PAJARO DUNES(GSD)	61845	GSD-MAINT-STRUCT/GRDS-OTH-SRV	849
22	22250	304300	CSA #4 - PAJARO DUNES(GSD)	62381	PROF & SPECIAL SERV-OTHER	300,695
22	22250	304300	CSA #4 - PAJARO DUNES(GSD)	62856	SPECIAL MISC EXPENSE-SERVICES	519
22	22250	304300	CSA #4 - PAJARO DUNES(GSD)	62888	SPEC DIST EXP-SERVICES	10,571
22	22250	304300	CSA #4 - PAJARO DUNES(GSD)	86110	BUILDINGS AND IMPROVEMENTS	83,815
22	22250	304300	CSA #4 - PAJARO DUNES(GSD)	86204	EQUIPMENT	39,287
22	22300	622300	REDWOOD DR CSA #33	62330	DPW SERVICES-GENERAL MONEY	48,795
22	22345	135461	SC FL CON ZN 4 (EH)	62381	PROF & SPECIAL SERV-OTHER	27,133
22	22350	622350	SC FLOOD CON ZONE 5	62330	DPW SERVICES-GENERAL MONEY	216,484
22	22350	622350	SC FLOOD CON ZONE 5	86110	BUILDINGS AND IMPROVEMENTS	786,298
22	22355	135462	SC FLOOD CTL & WTR CNSRV GEN	62330	DPW SERVICES-GENERAL MONEY	177,556
22	22405	622405	SUNBEAM WOODS CSA 44	62330	DPW SERVICES-GENERAL MONEY	54,100
25	25100	621100	DPW ROAD FUND	62330	DPW SERVICES-GENERAL MONEY	3,504,497
25	25125	621125	ROAD OPERATIONS	62330	DPW SERVICES-GENERAL MONEY	1,563
25	25202	621202	2020 CZU COMPLEX LIGHTENING FI	62330	DPW SERVICES-GENERAL MONEY	997
25	25217	621217	2017 STORM	62330	DPW SERVICES-GENERAL MONEY	1,198,838
25	25223	621223	22-23 WINTER STORMS	62330	DPW SERVICES-GENERAL MONEY	379,010
25	25550	621550	MEASURE D TRANSPORTATION IMPRV	62330	DPW SERVICES-GENERAL MONEY	2,742,968
25	25560	621560	ROAD FUND-VEHICLE IMPACT FEES	62330	DPW SERVICES-GENERAL MONEY	67,467
26	26101	131856	LIBRARY CAPITAL PROJECTS	62381	PROF & SPECIAL SERV-OTHER	7,800
26	26105	304100	COUNTY FIRE DEPT(GSD)	61110	CLOTHING & PERSONAL SUPPLIES	30,879
26	26105	304100	COUNTY FIRE DEPT(GSD)	61720	MAINT-MOBILE EQUIPMENT-SERV	1,072
26	26105	304100	COUNTY FIRE DEPT(GSD)	61920	MEDICAL, DENTAL & LAB SUPPLIES	11,824
26	26105	304100	COUNTY FIRE DEPT(GSD)	62223	SUPPLIES	11,294

2025-2026 Encumbrances
For 2026-2027 Budget

Fund Type	Fund	GL Key	GL Key Title	Object	Object Title	Carryover
26	26105	304100	COUNTY FIRE DEPT(GSD)	62366	MEDICAL SERVICES	29,165
26	26105	304100	COUNTY FIRE DEPT(GSD)	62381	PROF & SPECIAL SERV-OTHER	1,145,945
26	26105	304100	COUNTY FIRE DEPT(GSD)	62715	SMALL TOOLS & INSTRUMENTS	797
26	26105	304100	COUNTY FIRE DEPT(GSD)	62856	SPECIAL MISC EXPENSE-SERVICES	10,811
26	26105	304100	COUNTY FIRE DEPT(GSD)	62888	SPEC DIST EXP-SERVICES	22,589
26	26105	304100	COUNTY FIRE DEPT(GSD)	86110	BUILDINGS AND IMPROVEMENTS	37,381
26	26105	304100	COUNTY FIRE DEPT(GSD)	86209	MOBILE EQUIPMENT	399,086
40	40100	191018	County Infrastructure-Various	86110	BUILDINGS AND IMPROVEMENTS	13,583
40	40100	191101	JH BSCC SB81 GYM	86110	BUILDINGS AND IMPROVEMENTS	2,393,841
40	40100	191102	JH BSCC SB81 - R2 RENOVATION	86110	BUILDINGS AND IMPROVEMENTS	8,315,155
40	40100	191133	PRKS-FARM PARK	86110	BUILDINGS AND IMPROVEMENTS	46,710
40	40100	191135	PRKS-SOUTH COUNTY PARKS	86110	BUILDINGS AND IMPROVEMENTS	102,015
40	40100	191139	PARKS-RAIL TRAIL SEGMENT 10/11	86110	BUILDINGS AND IMPROVEMENTS	3,970,962
40	40100	191141	PARKS-FREEDOM LAKE	86110	BUILDINGS AND IMPROVEMENTS	114,888
40	40100	191148	S&I-SIMPKINS CNTR 17TH AVE	86110	BUILDINGS AND IMPROVEMENTS	16,000
40	40100	191152	PRKS-PRKS & REC-OTHER	86110	BUILDINGS AND IMPROVEMENTS	135,526
40	40100	191162	PRKS & REC-2015B CERTS PROJ	86110	BUILDINGS AND IMPROVEMENTS	41,149
40	40100	191170	S&I-500 Westridge-W Marine Lab	86110	BUILDINGS AND IMPROVEMENTS	40,517
40	40100	191172	CHILD CRISIS 5300 SOQUEL	86110	BUILDINGS AND IMPROVEMENTS	29,686
40	40100	191403	MEAS S/OTH: FELTON LIBRARY	86110	BUILDINGS AND IMPROVEMENTS	46,778
40	40100	191407	CAPITOLA LIBRARY	86110	BUILDINGS AND IMPROVEMENTS	2,500
40	40100	191877	S&I-HEART OF SOQUEL	86110	BUILDINGS AND IMPROVEMENTS	1,514
40	40200	191502	FLEET CENTER MINOR IMPV	86110	BUILDINGS AND IMPROVEMENTS	17,030
40	40200	191533	Main Jail Minor Impv	86110	BUILDINGS AND IMPROVEMENTS	30,708
40	40200	191601	County Govt Ctr Capital Impv	86110	BUILDINGS AND IMPROVEMENTS	126,114
40	40200	191608	Public Hlth Bldg Capital Impv	86110	BUILDINGS AND IMPROVEMENTS	74,848
40	40200	191613	BHlth-PS Bldg Capital Impv	86110	BUILDINGS AND IMPROVEMENTS	34,352
40	40200	191617	Wats-Hlth Ctr Capital Impv	86110	BUILDINGS AND IMPROVEMENTS	64,448
40	40200	191628	Soq BHealth Ctr Capital Impv	86110	BUILDINGS AND IMPROVEMENTS	176,448
40	40200	191633	Main Jail Capital Impv	86110	BUILDINGS AND IMPROVEMENTS	305,240
40	40200	191636	RT Med Security Capital Impv	86110	BUILDINGS AND IMPROVEMENTS	56,557
40	40200	191636	RT Med Security Capital Impv	86204	EQUIPMENT	7,640
40	40200	191647	COUNTY FIRE STNS CAP IMPROV	86110	BUILDINGS AND IMPROVEMENTS	(348)
50	50105	625105	BOULDER CREEK CSA 7	86110	BUILDINGS AND IMPROVEMENTS	658,027
50	50110	625110	CO DISP SITES CSA 9C CAP	62330	DPW SERVICES-GENERAL MONEY	435,066
50	50110	625110	CO DISP SITES CSA 9C CAP	86110	BUILDINGS AND IMPROVEMENTS	915,778
50	50110	625110	CO DISP SITES CSA 9C CAP	86204	EQUIPMENT	13,263
50	50125	625125	DAVENPORT SANITATION	86110	BUILDINGS AND IMPROVEMENTS	111,630
50	50140	625140	FREEDOM CO SAN EXP CONST	86110	BUILDINGS AND IMPROVEMENTS	11,111
60	60100	421000	INFO SERVICES-ADMIN	62223	SUPPLIES	505
60	60100	422000	ISD-TELEPHONE FD60-100	61730	MAINT-OTH EQUIP-SERVICES	179,294
60	60100	424200	ISD-NETWORK ACCESS	61730	MAINT-OTH EQUIP-SERVICES	11,022
60	60100	424200	ISD-NETWORK ACCESS	62225	NON-PC SOFTWARE	125,563
60	60100	424400	ISD-DESKTOP SUPPORT	62226	INVENTORIABLE ITEMS <$10,000	175,565
60	60100	424400	ISD-DESKTOP SUPPORT	62229	PC HARDWARE <$10,000	253,482
60	60100	424600	ISD-ENTERPRISE APPLICATIONS	74234	PRINCIPAL ON SBITA	1,197,703
60	60105	601000	DPW-ADMINISTRATION-KEEP	62330	DPW SERVICES-GENERAL MONEY	4,144
60	60105	601000	DPW-ADMINISTRATION-KEEP	75320	DEPT OVERHEAD COSTS-1099	85,005
60	60105	601000	DPW-ADMINISTRATION-KEEP	75321	DIV OVERHEAD COSTS-1099	233,574
60	60105	601000	DPW-ADMINISTRATION-KEEP	86110	BUILDINGS AND IMPROVEMENTS	12,841

2025-2026 Encumbrances
For 2026-2027 Budget

Fund Type	Fund	GL Key	GL Key Title	Object	Object Title	Carryover
60	60105	601100	DPW - FLEET OPERATIONS	86204	EQUIPMENT	43,017
60	60105	601100	DPW - FLEET OPERATIONS	86209	MOBILE EQUIPMENT	399,101
60	60110	333500	FLEET OPERATIONS	62920	GAS, OIL, FUEL	70,877
60	60110	333540	FLEET DEPREC & REPLACEMT	61720	MAINT-MOBILE EQUIPMENT-SERV	40,366
60	60110	333540	FLEET DEPREC & REPLACEMT	74231	PRINCIPAL ON ROU LEASES	417,813
60	60110	333540	FLEET DEPREC & REPLACEMT	74421	INTEREST ON ROU LEASES	311,339
60	60113	332100	GSD MAINTENANCE BUILDING	61715	MAINT-BUILDING EQMT-SERVICES	395
60	60113	332100	GSD MAINTENANCE BUILDING	61830	FACILITIES MNT-ELECTRICAL-SERV	13,700
60	60113	332100	GSD MAINTENANCE BUILDING	61835	FACILITIES MAINT-GENERAL-SERV	21,880
60	60113	332100	GSD MAINTENANCE BUILDING	62381	PROF & SPECIAL SERV-OTHER	15,924
60	60113	332100	GSD MAINTENANCE BUILDING	62856	SPECIAL MISC EXPENSE-SERVICES	275
60	60113	332100	GSD MAINTENANCE BUILDING	62880	SECURITY SERVICES	62,259
60	60113	332200	GSD CUSTODIAL	61425	OTHER HOUSEHOLD EXP-SERVICES	4,612
60	60113	332300	GSD REAL PROPERTY AND LEASING	61825	FACILITIES MAINT-ACCESS-SERV	9,674
60	60113	332300	GSD REAL PROPERTY AND LEASING	62360	LEGAL SERVICES	372,834
60	60113	332400	GSD CAPITAL PROJECTS ADMIN	62381	PROF & SPECIAL SERV-OTHER	175,685
60	60118	511100	DENTAL/HEALTH SELF INS	62315	CLAIMS ADMINISTRATION	2,550
60	60118	511100	DENTAL/HEALTH SELF INS	62369	MEDICAL AND DENTAL CLAIMS	118,083
60	60120	515200	LIABILITY AND PROPERTY PROG	62360	LEGAL SERVICES	12,063
60	60140	515300	WORKERS COMPENSATION	62381	PROF & SPECIAL SERV-OTHER	50,000
						$ 48,986,704

County of Santa Cruz Board of Supervisors
Agenda Item Submittal
From: Auditor-Controller-Treasurer-Tax Collector
Subject: Adopt resolution fixing and levying the 2026-2027 tax rates
Meeting Date: September 29, 2026

Formal Title: Adopt resolution fixing and levying the 2026-2027 tax rates

Recommended Actions

1. Adopt and sign the attached resolution fixing and levying the 2026-2027 tax rates, as outlined in Resolution Fixing 2026-2027 Tax Rates.

Executive Summary

As required by Government Code Section 29100, on or before October 3 of each year, the Santa Cruz County Board of Supervisors shall adopt by resolution the rates of taxes on the secured roll. For voter-approved indebtedness, the Board shall adopt the rates to provide taxing agencies with the necessary revenue to pay the annual principal and interest charges on voter-approved indebtedness.

Discussion

The secured property tax rates include the one percent limitations specified in Article XIII A of the Constitution of the State of California and the voter approved indebtedness. In accordance with Section 29103 of the Government Code, my office completed calculation and review of the required tax rates to be applied on the Secured Roll based upon current law. The tax rates have been computed by request from schools, special districts, and cities per Government Code Section 29103.

Financial Impact

There is no financial impact.

Strategic Initiatives

Operational Plan - Operational Excellence

Submitted By:

Laura Bowers, , Auditor-Controller-Treasurer-Tax Collector

Recommended By:

Nicole D. Coburn, County Executive Officer

Artificial Intelligence Acknowledgment:

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.

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Adopted 9/29/2026
Board of Supervisors
DOC-2026-736 17.a

BEFORE THE BOARD OF SUPERVISORS OF
THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO. 201-2026
On the motion of Supervisor: Koenig
duly seconded by Supervisor: Cummings
the following resolution is adopted:

RESOLUTION FIXING 2026-2027 TAX RATES

WHEREAS, the debt service funds of all taxing entities in the County of Santa Cruz have been calculated as to their tax needs for the 2026-2027 fiscal year and the respective rates are shown on Attachment A; and,

WHEREAS, the general rate for all taxing entities' operations as allowed under the Constitution of the State of California is reflected on Attachment A; and,

WHEREAS, the last day for fixing said rates for the 2026-2027 fiscal year is not to extend beyond October 3, 2026;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors of the County of Santa Cruz does fix and levy the rates of the said county and district taxes pursuant to law and statutes as set forth in Attachment A attached hereto and by reference made a part hereof; and,

BE IT FURTHER RESOLVED AND ORDERED that the Board of Supervisors does hereby fix the allowance for unsecured delinquency to be used in computing the tax rates for the county and special district purposes at the prior fiscal year 2025-2026 delinquency rate, otherwise known as actual collection experience.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this 29th day of September, 2026, by the following vote:

AYES: Supervisors Koenig, De Serpa, Cummings, Hernandez and Martinez
NOES: None
ABSENT: None
ABSTAIN: None

DocuSigned by:
Juliette Rezzato
466B074F3141450... 10/1/2026

ATTEST: _____
Juliette Rezzato
Chief Deputy Clerk of Board

Signed by:
Monica Martinez
34684D888835450... 10/1/2026

_____
Monica Martinez
Chair of the Board of Supervisors

APPROVED AS TO FORM:

Signed by:
Negine Mansour Sewitsky 8/24/2026
C1EA3B3FB75D476...
County Counsel

AMS# 26-33661

Distribution: County Administrative Office
County Counsel
Treasurer-Tax Collector

COUNTY OF SANTA CRUZ
2026-27 Secured Tax Rates

Attachment A

Fund	GLKey		2026-27 Rate	2025-26 Rate
		STATE ASSESSED PROPERTY		
11058		Unitary and Operating Non-Unitary Rate	1.000000%	1.000000%
11059		Unitary and Operating Non-Unitary Debt Service Rate	0.337481%	0.222478%
11060		Railroad Unitary Rate	0.157000%	0.151000%
		COUNTYWIDE		
11057		PROPOSITION 13 RATE	1.000000%	1.000000%
		CITIES		
78130	131640	Watsonville Retirement Debt Service	0.077000%	0.077000%
78120	131624	City of Santa Cruz 2009 GOB Refunding 1999	0.003227%	0.003567%
		SPECIAL DISTRICTS		
35130	680201	Pajaro Valley Healthcare District Measure N GO Bond	0.015568%	0.024000%
		SCHOOL DISTRICTS		
ELEMENTARY SCHOOL DISTRICTS				
36122	640141	Bonny Doon UESD 2025 A	0.027066%	0.028204%
36137	640388	Live Oak Sch 2022 Refunding	0.023394%	0.024002%
36136	640389	Live Oak Sch 2024	0.008334%	0.022651%
36147	640481	Mountain Elementary School 2018	0.025456%	0.022884%
36149	640581	Pacific School District 2012	0.023472%	0.024618%
36145	640582	Pacific School District 2024 A-1 Ser A	0.016273%	0.025528%
36146	640583	Pacific School District 2024 A-2	0.019662%	0.019052%
36148	640584	Pacific School District 2024 A-1 Ser B	0.019528%	0.002325%
36161	641581	Santa Cruz Elementary School 2022 A	0.023754%	0.028196%
36162	641582	Santa Cruz Elementary School 1998 C	0.000000%	0.001006%
36163	641583	Santa Cruz Elementary School 2013 Refunding 1998/2005	0.008086%	0.008343%
36164	641584	Santa Cruz Elementary School 2016 A	0.007158%	0.006934%
36166	641585	Santa Cruz Elementary School 2016 B	0.005819%	0.005898%
36167	641586	Santa Cruz Elementary School 2016 C	0.010395%	0.010295%
36179	640885	Soquel Elementary School 2012 Refunding 2002	0.004683%	0.010868%
36180	640880	Soquel Elementary School 2017 B	0.012924%	0.013069%
36181	640881	Soquel Elementary School 2017 A	0.005472%	0.005335%
36186	640886	Soquel Elementary 2022 Refunding 2017A	0.003795%	0.004368%
36187	640887	Soquel Elementary 2025 A	0.028679%	0.026094%
HIGH SCHOOL DISTRICTS				
36191	641482	Santa Cruz High School 2022 A	0.024039%	0.027997%
36193	641484	Santa Cruz High School 2013 Refunding 1998/2005	0.007442%	0.008137%
36194	641485	Santa Cruz High School 2016 A	0.006772%	0.006810%
36195	641486	Santa Cruz High School 2016 B	0.005792%	0.005896%
36196	641487	Santa Cruz High School 2016 C	0.007868%	0.007986%
UNIFIED SCHOOL DISTRICTS				
36152	642089	Pajaro Valley 2002 B	0.024620%	0.025404%
36154	642092	Pajaro Valley 2012 B	0.001902%	0.002012%
36158	642095	Pajaro Valley 2012 C	0.001159%	0.008914%
36159	642096	Pajaro Valley 2012 D	0.005649%	0.005997%
36155	642097	Pajaro Valley 2019 Refunding	0.007644%	0.008108%
36150	642098	Pajaro Valley 2023 Refunding	0.006178%	0.004683%
36142	642099	Pajaro Valley 2024 A	0.054098%	0.056417%
36141	642090	Pajaro Valley 2025 Refunding	0.006714%	0.000000%
36203	641193	San Lorenzo Valley 2000 B	0.032512%	0.035955%
36204	641194	San Lorenzo Valley 2000 C	0.015934%	0.016781%
36198	641195	San Lorenzo Valley 2008 A	0.021893%	0.023221%
36301	641199	San Lorenzo Valley 2020 A	0.014395%	0.015195%
36302	641181	San Lorenzo Valley 2020 Refunding 2008 B	0.003655%	0.003900%
36303	641182	San Lorenzo Valley 2020 B	0.016248%	0.016907%

Fund	GLKey		2026-27 Rate	2025-26 Rate
36304	641162	San Lorenzo Valley 2020 C	0.013801%	0.014829%
36174	640787	Scotts Valley USD GO DS 2013 Refunding 2003-4	0.020648%	0.021192%
36171	640788	Scotts Valley USD GO DS 2014 Series A	0.000000%	0.013285%
36172	640789	Scotts Valley USD GO DS 2014 Series B	0.024340%	0.023719%
36175	640790	Scotts Valley USD GO DS 2024 A-1	0.031249%	0.032266%
36177	640791	Scotts Valley USD GO DS 2024 A-2	0.012690%	0.013006%
36178	640792	Scotts Valley USD GO DS 2025 Refunding	0.013549%	0.000000%
COMMUNITY COLLEGE				
36207	642582	Cabrillo Community College 1998 C	0.000000%	0.001691%
36208	642583	Cabrillo Community College 1998 D	0.001350%	0.004571%
36209	642584	Cabrillo Community College 2004 A	0.005142%	0.000000%
36214	642589	Cabrillo Community College 2016 Refunding 2004	0.004986%	0.005226%
36215	642590	Cabrillo Community College 2019 A Refunding	0.001545%	0.002059%
36216	642591	Cabrillo Community College 2019 B Refunding	0.005284%	0.005450%
		FOR INFORMATION PURPOSES - ASSESSED BY OTHER COUNTIES		
SANTA CLARA COUNTY SCHOOLS GENERAL OBLIGATION DEBT SERVICE RATES				
77830	131415	Los Gatos High School 2014	0.012600%	0.013200%
77830	131418	Loma Prieta School 2002 A	0.024500%	0.025200%
77830	131422	Loma Prieta School 2018	0.019500%	0.022100%
77830	131421	West Valley College 2004	0.006200%	0.006000%
77830	131419	West Valley College 2012	0.008400%	0.008400%
77830	131423	West Valley College 2018	0.012700%	0.004800%
SAN BENITO COUNTY SCHOOLS GENERAL OBLIGATION DEBT SERVICE RATES				
77711	642205	Aromas/San Juan Unified School District 2011 Refunding 2002	0.049295%	0.049137%
77711	642206	Aromas/San Juan Unified School District 2020 Series A	0.010910%	0.011711%
77711	642207	Aromas/San Juan USD 2010 Ref 2025	0.010647%	0.013746%
77711	642208	Aromas/San Juan USD 2020 Ref 2025	0.030491%	0.052915%
77711	642209	Aromas/San Juan USD 2026 A	0.022574%	0.000000%

BOARD GOVERNED DISTRICTS ANNUAL CHARGES

CSA	Description	UNIT	2026-27	2025-26
CSA 2	Place De Mer	Apartment Zone (A)	$ 1,488.42	$ 1,445.06
		Hill Zone (H)	$ 125.84	$ 122.17
		Park Zone (P)	$ 1,488.42	$ 1,445.06
		Townhouse Zone (T)	$ 1,600.70	$ 1,554.06
CSA 3	Aptos Seascape	Affordable Housing Project	$ 817.60	$ 800.00
		Minor Commercial	$ 817.60	$ 800.00
		Retirement Home	$ 408.80	$ 400.00
		Four Plex	$ 408.80	$ 400.00
		Duplex	$ 204.40	$ 200.00
		Single Family/Vacant Lots	$ 102.20	$ 100.00
		Condominium	$ 306.60	$ 300.00
CSA 4	Pajaro Dunes	Per Fire Flow Unit	$ 1,666.47	$ 1,676.59
CSA 5	Sand Dollar	Sand Dollar	$ 2,173.22	$ 2,109.91
		Canon Del Sol	$ 2,131.46	$ 2,069.37
CSA 7	Boulder Creek	Single Family Dwelling	$ 3,212.96	$ 2,813.45
		Condominiums	$ 2,896.74	$ 2,536.55
		Com'l (+10.12/HCF)	$ 2,216.81	$ 1,941.17
CSA 9	Highway Lighting	Improved	$ 16.60	$ 16.60
		Unimproved	$ 8.30	$ 8.30
CSA 9A	Residential Lighting	Single Family	$ 4.70	$ 4.70
		Commercial	$ 4.70	$ 4.70
		Mobile Home	$ 2.82	$ 2.82
		Multi-Unit	$ 2.82	$ 2.82
		Vacant Parcel	$ 2.35	$ 2.35
CSA 9C	Co Disp Sites	Comm/School/Church	$ 113.90	$ 113.90
		Agricultural	$ 113.90	$ 113.90
		Single Family	$ 56.94	$ 56.94
		Apartment/MH	$ 28.48	$ 28.48
		Vacant Lot	$ -	$ -
CSA 9D	Co Road Maint	Improved	$ 56.40	$ 56.40
		Unimproved	$ 28.20	$ 28.20
CSA 9E	Streetscape	Single-Family/Commercial	$ 3.08	$ 3.08
		Multi-Family/Commercial	$ 1.85	$ 1.85
		Vacant Lots/Unimproved	$ 1.54	$ 1.54
CSA 10	Rolling Woods	Rolling Woods	$ 340.80	$ 330.86
		Woods Cove	$ 340.80	$ 330.86
		Pasatiempo Golf Club	$ 6,401.82	$ 6,215.35
CSA 12	Co Septic Mgt	Parcel	$ 36.98	$ 35.56
CSA 12A	SL Septic Mgt	Parcel	$ 25.68	$ 24.69

BOARD GOVERNED DISTRICTS ANNUAL CHARGES

CSA	Description	UNIT	2026-27	2025-26
CSA 12N	Nonstand Septic	Nonconforming	$ 339.61	$ 339.61
		Alternative with OSSP	$ 171.34	$ 171.34
		Alternative no OSSP Compliance	$ 1,360.48	$ 1,360.48
CSA 13	Hutchinson Rd	Zone A	$ 500.00	$ 500.00
		Zone B	$ 976.38	$ 976.38
CSA 13A	Oakflat Road	Parcel	$ 1,533.00	$ 1,500.00
CSA 15	Huckleberry Wds Rd	Parcel	$ 600.00	$ 600.00
CSA 16	Robak Dr	Parcel	$ 254.00	$ 254.00
CSA 17	Empire Acres	Parcel	$ 200.00	$ 200.00
CSA 18	Whitehouse Canyon	Parcel	$ 102.20	$ 100.00
CSA 20	TrestleBeach	Parcel	$ 4,407.34	$ 4,278.96
CSA 21	Westdale Dr	Parcel	$ 172.56	$ 168.86
CSA 22	Kelly Hill	Zone 1	$ 10.00	$ 10.00
		Zone 2	$ 17.50	$ 17.50
		Zone 3	$ 35.00	$ 35.00
		Zone 4	$ 17.50	$ 17.50
CSA 23	Old Ranch Road	Zone A	$ 448.16	$ 438.51
		Zone B	$ 796.72	$ 779.57
		Zone C	$ 1,045.71	$ 1,023.20
		Zone BMR	$ 2,948.16	$ 2,938.51
CSA 24	Pineridge	Parcel	$ 279.12	$ 279.12
CSA 25	Viewpoint Rd	Parcel	$ 300.00	$ 300.00
CSA 26	Hidden Valley	Zone A	$ 232.89	$ 227.88
		Zone B	$ 465.78	$ 455.76
		Zone C	$ 698.67	$ 683.64
		Zone D	$ 931.56	$ 911.52
		Zone E	$ 1,164.45	$ 1,139.40
		Zone F	$ 1,397.34	$ 1,367.28
		Zone G	$ 1,630.23	$ 1,595.16
		Muir Drive Zone H	$ 517.89	$ 512.88
		Muir Drive Zone I	$ 532.89	$ 527.88
		Muir Drive Zone J	$ 847.89	$ 842.88
		Muir Drive Zone K	$ 1,117.89	$ 1,112.88
		Muir Drive Zone L	$ 1,147.89	$ 1,142.88
		Muir Drive Zone M	$ 1,222.89	$ 1,217.88
		Muir Drive Zone O	$ 1,927.89	$ 1,922.88
		Muir Drive Zone P	$ 2,227.89	$ 2,222.88
		Muir Drive Zone Q	$ 2,347.89	$ 2,342.88
		Muir Drive Zone R	$ 607.89	$ 602.88

BOARD GOVERNED DISTRICTS ANNUAL CHARGES

CSA	Description	UNIT	2026-27	2025-26
CSA 28	Lomond Terrace	Parcel - Improved	$ 700.00	$ 700.00
		Parcel - Unimproved	$ 350.00	$ 350.00
CSA 30	Glenwood Acres	Parcel	$ 500.00	$ 500.00
CSA 32	View Circle	Parcel	$ 600.00	$ 600.00
CSA 33	Redwood Dr	Zone A Improved	$ 186.45	$ 186.45
		Zone A Unimproved	$ 93.20	$ 93.20
		Monte Toyon Camp	$ 186.45	$ 186.45
		Zone B Improved	$ 251.74	$ 251.74
		Zone B Unimproved	$ 125.86	$ 125.86
		Zone C Improved	$ 372.98	$ 372.98
		Zone C Unimproved	$ 186.45	$ 186.45
		Zone D Improved	$ 466.24	$ 466.24
		Zone D Unimproved	$ 233.10	$ 233.10
		Zone E Improved	$ 512.85	$ 512.85
		Zone E Unimproved	$ 256.40	$ 256.40
CSA 34	Larsen Rd	Zone A Improved	$ 16.60	$ 16.24
		Zone B Improved	$ 22.16	$ 21.68
		Zone C Improved	$ 27.70	$ 27.10
CSA 35	Country Estates	Parcel	$ 824.13	$ 806.39
CSA 36	Forest Glen	Zone A	$ 56.77	$ 56.77
		Zone B	$ 1,263.31	$ 1,263.31
		Zone C (includes Zone A)	$ 584.77	$ 584.77
		Zone D	$ 558.43	$ 558.43
		Zone E	$ 282.18	$ 282.18
		Zone F (includes Zone A)	$ 189.36	$ 189.36
CSA 37	Roberts Road	Entrance Zone A	$ 138.68	$ 138.68
		Ridge Zone B	$ -	$ -
		Chanterelle Zone C	$ -	$ -
		Roberts Zone D	$ 837.28	$ 837.28
CSA 39	Reed Street	Parcel	$ -	$ -
CSA 40	Ralston Way	Zone A	$ 26.78	$ 26.20
		Zone B	$ 364.00	$ 356.15
		Zone C	$ 702.04	$ 686.93
		Zone D	$ 954.16	$ 933.62
CSA 41	Loma Prieta	Parcel	$ 361.45	$ 361.45
CSA 42	Sunlit Ln	Zone A	$ 180.12	$ 176.24
		Zone B	$ 189.02	$ 184.95
		Zone C	$ 198.64	$ 194.36
CSA 43	Bonita Encino	Parcel	$ 304.52	$ 297.96

CSA	Description	UNIT	2026-27	2025-26
CSA 44	Sunbeam Woods	Improved Parcel	$ 442.14	$ 442.14
CSA 46	Pinecrest	**Zone A**	$ 30.50	$ 29.84
		Zone B	$ 41.00	$ 40.12
		Zone C	$ 44.15	$ 43.20
		Zone D	$ 54.68	$ 53.50
		Zone E	$ 78.86	$ 77.16
		Zone F	$ 87.28	$ 85.40
		Zone G	$ 179.81	$ 175.94
		Zone H	$ 194.55	$ 190.36
		Zone I	$ 290.25	$ 284.00
		Zone J	$ 318.64	$ 311.78
		Zone K	$ 354.39	$ 346.76
		Zone L	$ 374.38	$ 366.32
		Zone M	$ 408.02	$ 399.24
		Zone N	$ 409.09	$ 400.28
		Zone 0	$ 450.09	$ 440.40
		Zone P	$ 477.44	$ 467.16
		Zone Q	$ 487.94	$ 477.44
		Zone R	$ 526.86	$ 515.52
		Zone S	$ 555.25	$ 543.30
		Zone T	$ 586.81	$ 574.18
CSA 47	Braemoor	Improved	$ 474.93	$ 464.71
		Unimproved	$ 237.46	$ 232.35
CSA 48	County Fire	Per Fire Flow Unit	$ 99.30	$ 97.18
	CSA 48 2020	Per Single Family	$ 176.48	$ 172.71
CSA 50	Vineyard	Parcel	$ 400.00	$ 400.00
CSA 51	Hopkins Gulch	Zone A Improved	$ 35.61	$ 34.84
		Zone A Unimproved	$ 8.85	$ 8.66
		Zone B Improved	$ 227.53	$ 222.63
		Zone B Unimproved	$ 56.87	$ 55.65
		Zone C Improved	$ 562.37	$ 550.26
		Zone C Unimproved	$ 140.57	$ 137.54
		Jackson Excavating Co	$ 1,687.08	$ 1,650.76
		Zone D Improved	$ 736.50	$ 720.65
		Zone D Unimproved	$ 184.08	$ 180.12
		Zone E Improved	$ 803.47	$ 786.17
		Zone E Unimproved	$ 200.78	$ 196.46
		Zone F Improved	$ 1,031.17	$ 1,008.97
		Zone F Unimproved	$ 257.76	$ 252.21
		Zone G Improved	$ 1,339.18	$ 1,310.35
		Zone G Unimproved	$ 334.77	$ 327.56
CSA 52	Upper Pleasant Valley	Zone A Improved	$ 239.09	$ 233.94
		Zone D Improved	$ 205.86	$ 201.43
		Zone E Improved	$ 261.66	$ 256.03
		Zone F Improved	$ 106.94	$ 104.64

CSA	Description	UNIT	2026-27	2025-26
		Zone G Improved	$ 362.06	$ 354.27
		Zone H Improved	$ 66.22	$ 64.79
		Zone I Improved	$ 65.34	$ 63.93
		Zone J Improved	$ 152.11	$ 148.84
		Zone K Improved	$ 308.66	$ 302.02
		Zone L Improved	$ 330.33	$ 323.22
		Zone M Improved	$ 313.63	$ 306.88
		Zone N Improved	$ 286.75	$ 280.56
		Zone O Improved	$ 200.84	$ 196.52
		Zone P Improved	$ 376.78	$ 368.67
		Zone Q Improved	$ 235.19	$ 230.13
		Zone S Improved	$ 152.87	$ 149.58
		Zone T Improved	$ 327.34	$ 320.29
		Zone U Improved	$ 343.30	$ 335.91
CSA 53	MosquitoAbatement-SoCnty	Single Family/MH w/Land	$ 11.59	$ 11.59
		Multi Fam (2-4 Units)	$ 15.42	$ 15.42
		Multi Fam(5+& Up) & MH Parks	$ 46.38	$ 46.38
		Recreational Use	$ 16.70	$ 16.70
		Comm/Institutional Use	$ 14.15	$ 14.15
		Agricultural Use	$ 11.59	$ 11.59
		Vacant Land	$ 5.80	$ 5.80
CSA 53S	MosquitoDisease-SoCnty	Single Family/Institutional	$ 13.16	$ 12.97
		Multi-Fam (2-4 Units)-Per Unit	$ 5.23	$ 5.15
		Condominium/Vacant	$ 6.59	$ 6.49
		Mobile Home	$ 3.02	$ 2.98
		Industrial/Comm'l	$ 6.59	$ 6.49
		Office	$ 18.70	$ 18.42
		Auto Stor/Prkg	$ 0.25	$ 0.25
		Apartments (5+ Units)	$ 5.27	$ 5.19
		Agricultural	$ 0.04	$ 0.04
CSA 53N	MosquitoDisease-NoCnty	Single Family/Institutional	$ 19.43	$ 19.14
		Multi-Fam (2-4 Units)-Per Unit	$ 7.76	$ 7.65
		Condominium/Vacant	$ 9.71	$ 9.57
		Mobile Home	$ 4.47	$ 4.40
		Industrial/Comm'l	$ 9.71	$ 9.57
		Office	$ 27.59	$ 27.18
		Auto Stor/Prkg	$ 0.38	$ 0.37
		Apartments (5+ Units)	$ 7.77	$ 7.66
		Agricultural	$ 0.04	$ 0.04
		*Plus Add'l Charges More Acres/Units		
101809	Mosquito, Vector & Disease Control Assessment	Commercial	$ 5.99	$ -
		Office	$ 17.03	$ -
		Vacant	$ 5.76	$ -
		Parking Lot/Warehouse	$ 0.25	$ -
		Apartment - 5 or more Residential Units	$ 3.24	$ -
		Agricultural	$ 0.03	$ -
		Mobile Home Park	$ 6.00	$ -
		Single Family Residence	$ 11.99	$ -

CSA	Description	UNIT	2026-27	2025-26
		Residence with 2-4 Residential Units	$ 5.76	$ -
		Mobile Home on Own Land	$ 5.59	$ -
		Open Space	$ 0.01	$ -
CSA 55	Riverdale Park	Zone 1	$ 53.19	$ 53.19
		Zone 2	$ 399.60	$ 399.60
		Zone 3	$ 425.79	$ 425.79
		Zone 4	$ 496.26	$ 496.26
		Zone 5	$ 541.35	$ 541.35
		Zone 6	$ 555.93	$ 555.93
		Zone 7	$ 552.69	$ 552.69
		Zone 8	$ 615.06	$ 615.06
		Zone 9	$ 615.06	$ 615.06
		Zone 10	$ 620.46	$ 620.46
		Zone 11	$ 585.09	$ 585.09
		Zone 12	$ 627.75	$ 627.75
		Zone 13	$ 637.47	$ 637.47
		Zone 14	$ 483.03	$ 483.03
		Zone 15	$ 543.51	$ 543.51
		Zone 16	$ 570.24	$ 570.24
		Zone 17	$ 589.14	$ 589.14
		Zone 18	$ 593.46	$ 593.46
		Zone 19	$ 612.36	$ 612.36
		Zone 20	$ 637.47	$ 637.47
		Zone 21	$ 670.14	$ 670.14
		Zone 22	$ 681.21	$ 681.21
		Zone 23	$ 680.40	$ 680.40
		Zone 24	$ 692.82	$ 692.82
		Zone 25	$ 52.38	$ 52.38
		Zone 26	$ 59.67	$ 59.67
		Zone 27	$ 71.01	$ 71.01
		Zone 28	$ 68.04	$ 68.04
		Zone 29	$ 82.89	$ 82.89
		Zone 30	$ 86.67	$ 86.67
		Zone 31	$ 102.60	$ 102.60
		Zone 32	$ 102.60	$ 102.60
		Zone 33	$ 107.46	$ 107.46
CSA 56	Felton Grove	Parcel	$ 272.37	$ 266.51
CSA 57	Graham Hill	Single Family Residence	$ 766.49	$ 749.99
CSA 58	Ridge Drive	Zone 1	$ 82.01	$ 80.24
		Zone 2	$ 328.09	$ 321.02
		Zone 3	$ 574.17	$ 561.80
		Zone 4	$ 820.25	$ 802.58
CSA 59	McGaffigan Mill Rd	Bridge & Road Maintenance	$ 1,300.00	$ 1,300.00
308820	County Sanitation	Condo/Townhome/Apartment	$ 1,067.76	$ 992.40
		Mobile Home	$ 912.72	$ 845.64
		Single Family	$ 1,240.08	$ 1,155.36

CSA	Description	UNIT	2026-27	2025-26
		Accessory Dwelling Unit (ADU)	$ 1,067.76	$ 992.40
		Bakeries/Donut Shops (+16.96/HCF)	$ 487.44	$ 451.44
		Restaurants/Catering (+17.43/HCF)	$ 487.44	$ 451.44
		Food Processing (+20.06/HCF)	$ 487.44	$ 451.44
		Funeral Parlor/Mortuary (+ 14.03/HCF)	$ 487.44	$ 451.44
		Other Business (General) (+ 13.53/HCF)	$ 487.44	$ 451.44
		Domincan Hospital (+14.03/HCF)	$ 487.44	$ 451.44
		Chaminade (+ 17.48/HCF)	$ 487.44	$ 451.44
		State Parks (+ 13.13/HCF)	$ 487.44	$ 451.44
		Elementary/Middle Sch (+31.65/ADA)	$ 487.44	$ 451.44
		High Sch (+ 47.41/ADA)	$ 487.44	$ 451.44
		Community College (+ 41.77/FTES)	$ 487.44	$ 451.44
		All Schools (+ 13.13/HCF)	$ 487.44	$ 451.44
308851	Davenport SanitationWATER	Residential	$ 2,349.72	$ 2,281.28
		Commercial (+ 15.22/HCF)	$ 613.72	$ 595.84
		Schools (+ 15.22/HCF)	$ 613.72	$ 595.84
308885	Davenport SanitationSEWER	Residential	$ 2,568.14	$ 2,493.64
		Commercial (+ 21.73/HCF)	$ 794.96	$ 771.80
		Schools (+ 52.37/ADA)	$ 794.96	$ 771.80
300829	Freedom Sanitation	Single Family	$ 935.72	$ 908.46
		Multi-Family/Condo/Townhome	$ 609.26	$ 591.50
		Mobile Homes	$ 943.90	$ 916.40
		Commercial (+ 8.36/HCF)	$ 203.56	$ 197.62
		Schools (+ 20.16/ADA)	$ 203.56	$ 197.62
Zone 7	Flood Control	Residential - per residence	$ 103.23	$ 101.01
505802		Agricultural Acreage - per acre	$ 14.11	$ 13.81
		Unimproved Acreage - per acre	$ 1.35	$ 1.32
		Commercial/Industrial Acreage - per acre	$ 689.10	$ 674.27
		Churches/Schools - per acre	$ 172.12	$ 168.41

Expenditure Agreements to be Renewed for Fiscal Year 2026-2027

Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement	26-27 Amount
AUDITOR CONTROLR-TREAS-TAX COL	128000	27C4909	6/30/2027	JUSTICE SYSTEMS LLC	CALSECII	26,294.71
COUNTY RECORDER	231000	27C3760	6/30/2027	DEPT OF JUSTICE 903347	WIDGETII	2,600.00
COUNTY RECORDER	231000	27C4720	6/30/2027	BMI IMAGING SYSTEMS INC	CALSECII	14,500.00
COUNTY RECORDER	231000	27C4887	6/30/2027	TYLER TECHNOLOGIES INC	CALSECII	125,000.00
COUNTY RECORDER	231000	27C4959	6/30/2027	BMI IMAGING SYSTEMS INC	CALSECII	20,225.00
COUNTY RECORDER	231000	27C4959	6/30/2027	BMI IMAGING SYSTEMS INC	CALSECII	20,000.00
		27C4959			CALSECII	**40,225.00**
COUNTY CLERK	214000	27C0150A	06/30/2027	DFM ASSOCIATES INC	CALSECII	161,663.16
EMERGENCY SERVICES	304100	27C0027	06/30/2027	CA DEPARTMENT OF FORESTRY	CALSECII	5,785,517.00
EMERGENCY SERVICES	304300	27C0027	06/30/2027	CA DEPARTMENT OF FORESTRY	CALSECII	2,775,583.00
		27C0027			CALSECII	**8,561,100.00**
HUMAN RESOURCES	510000	27C0728	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	39,778.00
HUMAN RESOURCES	515200	27C3235	6/30/2027	SLOAN SAKAI YEUNG & WONG LLP	CALSECII	192,000.00
HEALTH SERVICES AGENCY	364042	27H0100	6/30/2027	Encompass Community Services	WIDGETII	6,902,857.00
HEALTH SERVICES AGENCY	364042	27H0100	6/30/2027	Encompass Community Services	WIDGETII	781,576.00
HEALTH SERVICES AGENCY	364042	27H0100	6/30/2027	Encompass Community Services	WIDGETII	712,065.00
HEALTH SERVICES AGENCY	364042	27H0100	6/30/2027	Encompass Community Services	WIDGETII	100,000.00
HEALTH SERVICES AGENCY	364042	27H0100	6/30/2027	Encompass Community Services	WIDGETII	200,328.00
HEALTH SERVICES AGENCY	364042	27H0100	6/30/2027	Encompass Community Services	WIDGETII	50,000.00
		27H0100			WIDGETII	**8,746,826.00**
HEALTH SERVICES AGENCY	363149	27H0116	6/30/2027	CALIFORNIA PSYCHIATRIC TRANSITIONS INC	WIDGETII	814,080.00
HEALTH SERVICES AGENCY	363210	27H0129	6/30/2027	Encompass Community Services	WIDGETII	4,705,151.00
HEALTH SERVICES AGENCY	363119	27H0129	6/30/2027	Encompass Community Services	WIDGETII	1,432,387.00
HEALTH SERVICES AGENCY	363117	27H0129	6/30/2027	Encompass Community Services	WIDGETII	519,145.00
		27H0129			WIDGETII	**6,656,683.00**
HEALTH SERVICES AGENCY	364042	27H0133	6/30/2027	JANUS OF SANTA CRUZ	WIDGETII	14,860,000.00
HEALTH SERVICES AGENCY	364042	27H0133	6/30/2027	JANUS OF SANTA CRUZ	WIDGETII	1,203,551.00
HEALTH SERVICES AGENCY	364045	27H0133	6/30/2027	JANUS OF SANTA CRUZ	WIDGETII	100,000.00
HEALTH SERVICES AGENCY	364042	27H0133	6/30/2027	JANUS OF SANTA CRUZ	WIDGETII	746,000.00
HEALTH SERVICES AGENCY	364042	27H0133	6/30/2027	JANUS OF SANTA CRUZ	WIDGETII	50,000.00
		27H0133			WIDGETII	**16,959,551.00**
HEALTH SERVICES AGENCY	363149	27H0175	6/30/2027	S. Scagliotti inc.	WIDGETII	1,347,533.00
HEALTH SERVICES AGENCY	363140	27H0176	6/30/2029	CARELON BEHAVIORAL HEALTH OF CALIFORNIA INC	CALSECIII	549,108.00
HEALTH SERVICES AGENCY	363140	27H0177	6/30/2027	SJBH, LLC	WIDGETII	1,200,000.00
HEALTH SERVICES AGENCY	363210	27H0205	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	WIDGETII	1,531,172.00
HEALTH SERVICES AGENCY	363117	27H0205	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	WIDGETII	335,313.00
		27H0205			WIDGETII	**1,866,485.00**
HEALTH SERVICES AGENCY	363104	27H02103	6/30/2027	HAPPYORNOT AMERICAS INC	CALSECII	6,215.00
HEALTH SERVICES AGENCY	360150	27H0216	6/30/2027	HANSINE FISHER & ASSOCIATES	CALSECII	200,000.00
HEALTH SERVICES AGENCY	363114	27H0218	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	CALSECIII	806,545.00
HEALTH SERVICES AGENCY	363149	27H0231	6/30/2027	PSYNERGY PROGRAMS INC	WIDGETII	339,035.00
HEALTH SERVICES AGENCY	363210	27H0231	6/30/2027	PSYNERGY PROGRAMS INC	WIDGETII	276,140.00
		27H0231			WIDGETII	**615,175.00**
HEALTH SERVICES AGENCY	363113	27H0245	6/30/2027	PACIFIC CLINICS	WIDGETII	760,706.00
HEALTH SERVICES AGENCY	363104	27H02501	6/30/2027	PRAXIS ASSOCIATES	CALSECII	150,000.00
HEALTH SERVICES AGENCY	361241	27H02610	8/16/2030	ALSCO INC	CALSECIII	14,613.00
HEALTH SERVICES AGENCY	361341	27H02610	8/16/2030	ALSCO INC	CALSECIII	10,500.00
HEALTH SERVICES AGENCY	361950	27H02610	8/16/2030	ALSCO INC	CALSECIII	700.00
HEALTH SERVICES AGENCY	362503	27H02610	8/16/2030	ALSCO INC	CALSECIII	5,000.00
		27H02610			CALSECIII	**30,813.00**
HEALTH SERVICES AGENCY	363104	27H0262	6/30/2027	VERIFIABLE INC	CALSECII	32,500.00
HEALTH SERVICES AGENCY	363140	27H0263	6/30/2027	BHC FREMONT HOSPITAL	WIDGETII	1,257,979.00
HEALTH SERVICES AGENCY	363210	27H0341	6/30/2027	Family Service Agency of the Central Coast	CALSECIII	1,016,839.00
HEALTH SERVICES AGENCY	363149	27H0348	6/30/2027	DISCOVERY PRACTICE MANAGEMENT INC	WIDGETII	400,000.00
HEALTH SERVICES AGENCY	364042	27H0365	6/30/2027	JANUS OF SANTA CRUZ	CALSECII	238,126.00
HEALTH SERVICES AGENCY	363149	27H0367	6/30/2027	LOS GATOS THERAPY CENTER	WIDGETII	350,000.00
HEALTH SERVICES AGENCY	363140	27H0367	6/30/2027	LOS GATOS THERAPY CENTER	WIDGETII	825,000.00
HEALTH SERVICES AGENCY	363301	27H0367	6/30/2027	LOS GATOS THERAPY CENTER	WIDGETII	125,000.00
		27H0367			WIDGETII	**1,300,000.00**
HEALTH SERVICES AGENCY	363210	27H0369	6/30/2027	Encompass Community Services	CALSECII	781,451.00
HEALTH SERVICES AGENCY	363210	27H0380	6/30/2027	FRONT ST INC.	CALSECII	373,555.00
HEALTH SERVICES AGENCY	364042	27H0385	6/30/2027	JANUS OF SANTA CRUZ	CALSECII	504,493.00
HEALTH SERVICES AGENCY	364042	27H0386	6/30/2027	Encompass Community Services	CALSECII	40,500.00
HEALTH SERVICES AGENCY	363110	27H0400	6/30/2027	ASPIRANET	CALSECII	2,995,336.00
HEALTH SERVICES AGENCY	363110	27H0400	6/30/2027	ASPIRANET	CALSECII	3,127,396.00
		27H0400			CALSECII	**6,122,732.00**
HEALTH SERVICES AGENCY	363210	27H0420	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	314,847.00
HEALTH SERVICES AGENCY	363117	27H0420	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	9,044.00
		27H0420			CALSECII	**323,891.00**
HEALTH SERVICES AGENCY	364042	27H0427	6/30/2027	THE CAMP RECOVERY CENTER LLC	WIDGETII	3,659,750.00

Expenditure Agreements to be Renewed for Fiscal Year 2026-2027

Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement	26-27 Amount
HEALTH SERVICES AGENCY	364042	27H0427	6/30/2027	THE CAMP RECOVERY CENTER LLC	WIDGETII	459,000.00
		27H0427			WIDGETII	**4,118,750.00**
HEALTH SERVICES AGENCY	363141	27H0430	6/30/2027	JACKSON & COKER HOLDINGS LLC	WIDGETII	353,500.00
HEALTH SERVICES AGENCY	361231	27H0430	6/30/2027	JACKSON & COKER HOLDINGS LLC	WIDGETII	1.00
HEALTH SERVICES AGENCY	361331	27H0430	06/30/2027	JACKSON & COKER HOLDINGS LLC	WIDGETII	1.00
HEALTH SERVICES AGENCY	361333	27H0430	06/30/2027	JACKSON & COKER HOLDINGS LLC	WIDGETII	1.00
		27H0430			WIDGETII	**353,503.00**
HEALTH SERVICES AGENCY	363210	27H0433	6/30/2027	FRONT ST INC.	WIDGETII	2,079,247.00
HEALTH SERVICES AGENCY	363117	27H0437	6/30/2027	HAVEN OF HOPE INC	WIDGETII	178,488.00
HEALTH SERVICES AGENCY	363149	27H0444	6/30/2027	7TH AVENUE CARE CENTER	WIDGETII	2,371,881.00
HEALTH SERVICES AGENCY	361100	27H0447	6/30/2028	WIPFLI ADVISORY LLC	CALSECIII	87,000.00
HEALTH SERVICES AGENCY	363149	27H3501	6/30/2027	FRONT ST. INC	WIDGETII	1,829,281.00
HEALTH SERVICES AGENCY	363210	27H3501	6/30/2027	FRONT ST. INC	WIDGETII	1,501,819.00
		27H3501			WIDGETII	**3,331,100.00**
HEALTH SERVICES AGENCY	363149	27H0539	6/30/2027	FRONT ST. INC	WIDGETII	1,585,418.00
HEALTH SERVICES AGENCY	363210	27H0539	6/30/2027	FRONT ST. INC	WIDGETII	1,312,231.00
		27H0539			WIDGETII	**2,897,649.00**
HEALTH SERVICES AGENCY	363210	27H0492	6/30/2027	Family Service Agency of the Central Coast	CALSECII	214,963.00
HEALTH SERVICES AGENCY	363143	27H0492	6/30/2027	Family Service Agency of the Central Coast	CALSECII	140,160.00
		27H0492			CALSECII	**355,123.00**
HEALTH SERVICES AGENCY	363149	27H0593	6/30/2027	Crestwood Behavioral Health, Inc.	WIDGETII	1,251,720.00
HEALTH SERVICES AGENCY	363140	27H0665	6/30/2027	ADVOCACY INC	CALSECII	117,441.00
HEALTH SERVICES AGENCY	363117	27H1412	6/30/2027	Parents Center, Inc.	WIDGETII	696,137.00
HEALTH SERVICES AGENCY	363210	27H1460	6/30/2027	MENTAL HEALTH CLIENT ACTION NETWORK	CALSECII	1.00
HEALTH SERVICES AGENCY	364042	27H2535	6/30/2027	RIKKI RAP INC	WIDGETII	998,284.00
HEALTH SERVICES AGENCY	364042	27H2537	6/30/2027	NEW LIFE COMMUNITY SERVICES INC	WIDGETII	4,263,178.00
HEALTH SERVICES AGENCY	364042	27H2537	6/30/2027	NEW LIFE COMMUNITY SERVICES INC	WIDGETII	690,000.00
		27H2537			WIDGETII	**4,953,178.00**
HEALTH SERVICES AGENCY	363114	27H3106	6/30/2027	PVPSA	WIDGETII	1,182,124.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	25,718.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	57,018.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1,061,545.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
HEALTH SERVICES AGENCY	361950	27H3444	6/30/2027	FRONT STREET HOUSING INC	CALSECII	1.00
		27H3444			CALSECII	**1,144,289.00**
HEALTH SERVICES AGENCY	363149	27H3460	6/30/2027	DAVIS GUEST HOME INC	WIDGETII	1,977,297.00
HEALTH SERVICES AGENCY	363141	27H3591	6/30/2027	FCS INC	WIDGETII	35,000.00
HEALTH SERVICES AGENCY	363149	27H3680	6/30/2027	HELIOS HEALTHCARE LLC	WIDGETII	31,200.00
HEALTH SERVICES AGENCY	363111	27H3900	6/30/2027	UNITED WAY OF SANTA CRUZ COUNTY	CALSECII	102,108.00
HEALTH SERVICES AGENCY	363114	27H3901	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	CALSECII	102,525.00
HEALTH SERVICES AGENCY	363210	27H3903	6/30/2027	FRONT STREET HOUSING INC	CALSECII	914,623.00
HEALTH SERVICES AGENCY	363140	27H3952	6/30/2027	TELECARE CORPORATION	CALSECII	11,927,528.00
HEALTH SERVICES AGENCY	363140	27H3953	6/30/2027	TELECARE CORPORATION	CALSECII	7,809,476.00
HEALTH SERVICES AGENCY	365001	27H3955	9/1/2031	PALO ALTO MEDICAL FOUNDATION	CALSECIII	1.00
HUMAN SERVICES DEPT	391200	27M0002	6/30/2027	HOUSING MATTERS	CALSECIII	1,720,384.00
HUMAN SERVICES DEPT	392140	27W4257	6/30/2027	SANTA CRUZ METRO TRANSIT DIST	CALSECII	85,860.00
HUMAN SERVICES DEPT	391200	27C4360	6/30/2027	FOCUS STRATEGIES	CALSECII	75,000.00
HUMAN SERVICES DEPT	391200	27C4371	6/30/2027	HOUSING MATTERS	CALSECII	1,894,131.00
HUMAN SERVICES DEPT	391200	27C4450	6/30/2027	GARDNER, ANTHONY J	CALSECII	75,250.00
HUMAN SERVICES DEPT	392140	27C4452	6/30/2027	BITFOCUS INC	CALSECII	195,622.00
HUMAN SERVICES DEPT	392140	27C4452	6/30/2027	BITFOCUS INC	CALSECII	294,678.00
HUMAN SERVICES DEPT	391200	27C4452	6/30/2027	BITFOCUS INC	CALSECII	-
HUMAN SERVICES DEPT	391200	27C4452	6/30/2027	BITFOCUS INC	CALSECII	50,000.00
		27C4452			CALSECII	**540,300.00**
HUMAN SERVICES DEPT	391200	27M0001	6/30/2027	HOUSING MATTERS	CALSECII	250,000.00
HUMAN SERVICES DEPT	391200	27M0006	6/30/2027	HOUSING MATTERS	CALSECIII	250,000.00
HUMAN SERVICES DEPT	391200	27M0006	6/30/2027	HOUSING MATTERS	CALSECIII	753,798.00
		27M0006			CALSECIII	**1,003,798.00**
HUMAN SERVICES DEPT	392110	27W1776	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	300,000.00
HUMAN SERVICES DEPT	392120	27W1776	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	17,750.00
HUMAN SERVICES DEPT	392130	27W1776	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	75,000.00
		27W1776			CALSECII	**392,750.00**
HUMAN SERVICES DEPT	392140	27W1893	6/30/2027	REGENTS OF THE UNIVERSITY OF CA DAVIS	CALSECII	277,200.00
HUMAN SERVICES DEPT	392110	27W2016	6/30/2027	Families In Transition - Santa Cruz County, Inc.	CALSECII	401,370.00
HUMAN SERVICES DEPT	392110	27W2261	6/30/2027	GOODWILL CENTRAL COAST	CALSECII	19,000.00
HUMAN SERVICES DEPT	392110	27W3485	6/30/2027	Encompass Community Services	CALSECII	88,000.00
HUMAN SERVICES DEPT	392120	27W3485	6/30/2027	Encompass Community Services	CALSECII	380,123.00
		27W3485			CALSECII	**468,123.00**
HUMAN SERVICES DEPT	392110	27W3600	6/30/2027	THE WATSONVILLE LAW CENTER	CALSECII	45,000.00

Expenditure Agreements to be Renewed for Fiscal Year 2026-2027

Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement	26-27 Amount
HUMAN SERVICES DEPT	392120	27W3611	6/30/2027	Parents Center, Inc.	CALSECII	1,110,818.00
HUMAN SERVICES DEPT	392120	27W3611	6/30/2027	Parents Center, Inc.	CALSECII	52,800.00
HUMAN SERVICES DEPT	392120	27W3611	6/30/2027	Parents Center, Inc.	CALSECII	73,296.00
HUMAN SERVICES DEPT	392130	27W3611	6/30/2027	Parents Center, Inc.	CALSECII	4,800.00
HUMAN SERVICES DEPT	392120	27W3611	6/30/2027	Parents Center, Inc.	CALSECII	25,115.00
		27W3611			CALSECII	**1,266,829.00**
HUMAN SERVICES DEPT	392110	27W3902	6/30/2027	Second Harvest Food Bank Santa Cruz County	CALSECII	200,000.00
HUMAN SERVICES DEPT	392110	27W3904	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	519,972.00
HUMAN SERVICES DEPT	392120	27W3909	6/30/2027	Parents Center, Inc.	CALSECII	522,379.00
HUMAN SERVICES DEPT	392110	27W3913	6/30/2027	GOODWILL CENTRAL COAST	CALSECII	526,178.00
HUMAN SERVICES DEPT	392110	27W3934	6/30/2027	CABRILLO COMMUNITY COLLEGE DISTRICT	CALSECII	70,144.00
HUMAN SERVICES DEPT	392110	27W3934	6/30/2027	CABRILLO COMMUNITY COLLEGE DISTRICT	CALSECII	94,661.00
		27W3934			CALSECII	**164,805.00**
HUMAN SERVICES DEPT	391200	27W3972	6/30/2027	Families In Transition - Santa Cruz County, Inc.	CALSECII	1,731,000.00
HUMAN SERVICES DEPT	391200	27W3973	6/30/2027	HOUSING MATTERS	CALSECII	521,010.00
HUMAN SERVICES DEPT	392110	27W3973	6/30/2027	HOUSING MATTERS	CALSECII	125,910.00
HUMAN SERVICES DEPT	391200	27W3973	6/30/2027	HOUSING MATTERS	CALSECII	99,990.00
		27W3973			CALSECII	**746,910.00**
HUMAN SERVICES DEPT	392120	27W3983	6/30/2027	Encompass Community Services	CALSECII	502,994.00
HUMAN SERVICES DEPT	392200	27W3983	6/30/2027	Encompass Community Services	CALSECII	503,861.00
		27W3983			CALSECII	**1,006,855.00**
HUMAN SERVICES DEPT	392140	27W3988	6/30/2027	CALIFORNIA STATE UNIVERSITY FRESNO FOUNDATIOI	CALSECII	135,689.00
HUMAN SERVICES DEPT	392120	27W3998	6/30/2027	WAYFINDER FAMILY SERVICES	CALSECIII	85,850.00
HUMAN SERVICES DEPT	392120	27W3998	6/30/2027	WAYFINDER FAMILY SERVICES	CALSECIII	66,000.00
		27W3998			CALSECIII	**151,850.00**
HUMAN SERVICES DEPT	391200	27W4046	6/30/2027	HOUSING MATTERS	CALSECII	755,000.00
HUMAN SERVICES DEPT	392120	27W4047	6/30/2027	DOCTORS ON DUTY MEDICAL GROUP INC	CALSECII	175,000.00
HUMAN SERVICES DEPT	392140	27W4049	6/30/2027	COUNTY OF SANTA CRUZ	CALSECII	170,000.00
HUMAN SERVICES DEPT	392120	27W4057	6/30/2027	WAYFINDER FAMILY SERVICES	CALSECII	166,019.00
HUMAN SERVICES DEPT	392120	27W4058	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	CALSECII	108,721.00
HUMAN SERVICES DEPT	392120	27W4058	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	CALSECII	30,823.00
		27W4058			CALSECII	**139,544.00**
HUMAN SERVICES DEPT	391200	27W4087	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	367,826.00
HUMAN SERVICES DEPT	391200	27W4088	6/30/2027	HOUSING MATTERS	CALSECII	750,000.00
HUMAN SERVICES DEPT	391200	27W4089	6/30/2027	ABODE SERVICES	CALSECIII	1,012,261.00
HUMAN SERVICES DEPT	391200	27W4090	6/30/2027	ABODE SERVICES	CALSECII	190,000.00
HUMAN SERVICES DEPT	392110	27W4108	9/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	77,860.00
HUMAN SERVICES DEPT	392140	27W4109	6/30/2027	CIPOLLA-STICKLES, AMY MCDONALD	CALSECII	25,000.00
HUMAN SERVICES DEPT	391200	27W4116	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECIII	1,100,000.00
HUMAN SERVICES DEPT	391200	27W4117	6/30/2027	MILLER MAXFIELD INC	CALSECII	25,000.00
HUMAN SERVICES DEPT	391200	27W4119	6/30/2027	APPLIED SURVEY RESEARCH	CALSECII	90,000.00
HUMAN SERVICES DEPT	391200	27W4120	6/30/2027	STRENGTHS MODEL INC.	CALSECII	150,000.00
HUMAN SERVICES DEPT	391200	27W4121	6/30/2027	HOUSING AUTHORITY OF COUNTY OF SC	CALSECII	130,000.00
HUMAN SERVICES DEPT	391200	27W4122	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	178,000.00
HUMAN SERVICES DEPT	391200	27W4123	6/30/2027	HOUSING MATTERS	CALSECII	150,000.00
HUMAN SERVICES DEPT	391200	27W4159	6/30/2027	HOUSING MATTERS	CALSECII	413,984.00
HUMAN SERVICES DEPT	392130	27W4208	6/30/2027	Community Action Board of Santa Cruz County, Inc.	CALSECII	247,813.00
HUMAN SERVICES DEPT	392130	27W4216	6/30/2027	SENIORS COUNCIL OF SANTA CRUZ & SAN BENITO CC	CALSECII	131,000.00
HUMAN SERVICES DEPT	391200	27W4230	6/30/2027	ASSOCIATION OF FAITH COMMUNITIES	CALSECII	608,435.00
HUMAN SERVICES DEPT	391200	27W4240	6/30/2027	SENIOR CITIZENS LEGAL SERVICES	CALSECII	500,000.00
HUMAN SERVICES DEPT	391200	27W4250	6/30/2027	THE HUB FOR SUSTAINABLE LIVING	CALSECII	140,000.00
HUMAN SERVICES DEPT	391200	27W4270	6/30/2027	UNITED WAY OF SANTA CRUZ COUNTY	CALSECII	220,000.00
HUMAN SERVICES DEPT	391200	27W4272	6/30/2027	HOMEBASE	CALSECIII	270,000.00
HUMAN SERVICES DEPT	391200	27W4330	6/30/2027	RACHEL METZ	CALSECII	47,300.00
HUMAN SERVICES DEPT	391200	27W4335	6/30/2027	BILL WILSON CENTER	CALSECIII	0.00
HUMAN SERVICES DEPT	391200	27W4335	6/30/2027	BILL WILSON CENTER	CALSECIII	550,000.00
		27W4335			CALSECIII	**550,000.00**
CUSTODIAL FUNDS	134904	27C0092	6/30/2027	ARTS COUNCIL OF SANTA CRUZ COUNTY	CALSECII	-
CUSTODIAL FUNDS	134904	27C0642	6/30/2027	MUSEUM OF ART & HISTORY	CALSECII	77,297.00
PARKS, OPEN SPACE & CULTURAL S	494000	27C4693	6/30/2027	FRIENDS OF SANTA CRUZ COUNTY PARKS	CALSECII	130,000.00
CUSTODIAL FUNDS	136160	27C0362	6/30/2027	PALOMA DEL MAR ASSOCIATES	CALSECIII	3,600.00
CUSTODIAL FUNDS	135490	27C4509	6/30/2027	RUTAN & TUCKER, LLP	CALSECII	125,000.00
PROBATION	574200	27C01908	6/30/2027	SANTA CRUZ BARRIOS UNIDOS	CALSECII	67,000.00
PROBATION	574000	27C3742	6/30/2027	CATALIS COURTS & LAND RECORDS LLC	CALSECII	163,680.50
PROBATION	574000	27C3742	6/30/2027	CATALIS COURTS & LAND RECORDS LLC	CALSECII	42,275.20
PROBATION	574000	27C3742	6/30/2027	CATALIS COURTS & LAND RECORDS LLC	CALSECII	18,109.33
PROBATION	574300	27C3742	6/30/2027	CATALIS COURTS & LAND RECORDS LLC	CALSECII	17,246.97
		27C3742			CALSECII	**241,312.00**
PROBATION	574400	27C4345	6/30/2027	Encompass Community Services	CALSECII	160,000.00
PROBATION	574200	27C4492A	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	157,029.00
PROBATION	574200	27C4492A	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	67,298.00
		27C4492A			CALSECII	**224,327.00**
PROBATION	577000	27C4519	6/30/2027	COUNTY OF SONOMA	WIDGETII	440,000.00
PROBATION	574200	27C4895	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	185,000.00

Expenditure Agreements to be Renewed for Fiscal Year 2026-2027

Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement	26-27 Amount
PROBATION	574200	27C4896	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	589,879.00
PROBATION	574200	27C4897	6/30/2027	GOODWILL CENTRAL COAST	CALSECII	250,000.00
PROBATION	574200	27C4898	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	CALSECII	401,370.00
PROBATION	574200	27C4899	6/30/2027	Encompass Community Services	CALSECII	398,921.00
PROBATION	574200	27C4939	6/30/2027	CONFLICT RESOLUTION CENTER OF SANTA CRUZ COUNTY	CALSECII	64,832.00
PROBATION	574200	27C4940	6/30/2027	Encompass Community Services	CALSECII	116,375.00
PROBATION	574200	27C4941	6/30/2027	MONARCH SERVICES-SERVICIOS MONARCA	CALSECII	87,045.00
PROBATION	574200	27C4942	6/30/2027	MONARCH SERVICES-SERVICIOS MONARCA	CALSECII	60,500.00
PROBATION	574200	27C4943	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	CALSECII	73,737.00
PROBATION	574200	27C4944	6/30/2027	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	CALSECII	55,560.00
PUBLIC DEFENDER	591000	27C0097A	06/30/2027	VENDORLESS VENDOR	CALSECIII	990,000.00
PUBLIC WORKS	625110	27D0708	6/30/2027	CAMPOS BROS RECOVERY INC	CALSECII	66,950.00
PUBLIC WORKS	625110	27D0708	6/30/2027	CAMPOS BROS RECOVERY INC	CALSECII	36,050.00
		27D0708			CALSECII	**103,000.00**
PUBLIC WORKS	622115	27D3388	6/30/2027	CAL-WEST LIGHTING & SIGNAL MAINTENANCE INC	CALSECII	50,000.00
SHERIFF-CORONER	661100	27C02619	6/30/2027	CENTRAL COAST LANDSCAPE AND MAINTENANCE INC	CALSECII	80,000.00
SHERIFF-CORONER	662300	27C02619	6/30/2027	CENTRAL COAST LANDSCAPE AND MAINTENANCE INC	CALSECII	22,000.00
SHERIFF-CORONER	662500	27C02619	6/30/2027	CENTRAL COAST LANDSCAPE AND MAINTENANCE INC	CALSECII	19,800.00
		27C02619			CALSECII	**121,800.00**
SHERIFF-CORONER	661100	27C02675	6/30/2027	ASHLEY, KURT	CALSECII	120,000.00
SHERIFF-CORONER	661800	27C4019	6/30/2027	MASTERMAN, JOHN	CALSECII	8,400.00
SHERIFF-CORONER	661800	27C4019	6/30/2027	MASTERMAN, JOHN	CALSECII	23,273.00
SHERIFF-CORONER	661800	27C4019	6/30/2027	MASTERMAN, JOHN	CALSECII	3,568.00
SHERIFF-CORONER	661800	27C4019	6/30/2027	MASTERMAN, JOHN	CALSECII	7,989.00
		27C4019			CALSECII	**43,230.00**
SHERIFF-CORONER	661800	27C4257	6/30/2027	BOULDER CREEK FIRE DEPT	CALSECII	271.00
SHERIFF-CORONER	661800	27C4257	6/30/2027	BOULDER CREEK FIRE DEPT	CALSECII	25,182.00
		27C4257			CALSECII	**25,453.00**
SHERIFF-CORONER	661420	27C4316	6/30/2027	THALES DIS USA INC	CALSECII	194,264.00
DISTRICT ATTORNEY/PUBLIC ADMIN	271220	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	29,944.30
DISTRICT ATTORNEY/PUBLIC ADMIN	271220	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	9,862.41
DISTRICT ATTORNEY/PUBLIC ADMIN	271220	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	14,468.21
PROBATION	574200	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	29,944.30
PROBATION	574200	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	9,862.41
PROBATION	574200	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	14,468.21
SHERIFF-CORONER	661800	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	29,944.30
SHERIFF-CORONER	661800	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	9,862.41
SHERIFF-CORONER	661800	27C4352	6/30/2027	APTOS VILLAGE LLC	CALSECII	14,468.21
		27C4352			CALSECII	**162,824.76**
SHERIFF-CORONER	661430	27C4424	6/30/2027	COUNTY OF SANTA CLARA	CALSECII	150,000.00
SHERIFF-CORONER	661430	27C4577	6/30/2027	SHERMAN & BOONE REALTORS INC	CALSECII	16,486.00
SHERIFF-CORONER	661430	27C4577	6/30/2027	SHERMAN & BOONE REALTORS INC	CALSECII	36,253.00
SHERIFF-CORONER	661430	27C4577	6/30/2027	SHERMAN & BOONE REALTORS INC	CALSECII	5,935.00
		27C4577			CALSECII	**58,674.00**
SHERIFF-CORONER	661430	27C4586	6/30/2027	COUNTY OF SANTA CLARA	CALSECII	75,000.00
SHERIFF-CORONER	661420	27C4700	6/30/2027	CELLEBRITE INC	CALSECII	106,080.00
SHERIFF-CORONER	662110	27C4797	6/30/2027	JANUS OF SANTA CRUZ	CALSECIII	1,000,000.00
SHERIFF-CORONER	662405	27C4891	6/30/2027	NAPHCARE INC	CALSECIII	12,017,140.82
SHERIFF-CORONER	662300	27C4986	6/30/2027	BI INCORPORATED	CALSECII	60,000.00
SHERIFF-CORONER	661100	27C5124	6/30/2027	EXECUTIVE FACILITIES SERVICES INC	CALSECIII	124,509.00
SHERIFF-CORONER	661430	27C5124	6/30/2027	EXECUTIVE FACILITIES SERVICES INC	CALSECIII	5,382.00
SHERIFF-CORONER	661800	27C5124	6/30/2027	EXECUTIVE FACILITIES SERVICES INC	CALSECIII	27,984.00
SHERIFF-CORONER	662300	27C5124	6/30/2027	EXECUTIVE FACILITIES SERVICES INC	CALSECIII	19,209.26
SHERIFF-CORONER	662500	27C5124	6/30/2027	EXECUTIVE FACILITIES SERVICES INC	CALSECIII	12,806.20
		27C5124			CALSECIII	**189,890.46**
SHERIFF-CORONER	661100	27C5133	6/30/2027	PARKER, TERRY B	CALSECII	60,480.00
SHERIFF-CORONER	661800	27C5181	6/30/2027	WEBSTER, ALEC	CALSECII	32,760.00
SHERIFF-CORONER	661800	27C5181	6/30/2027	WEBSTER, ALEC	CALSECII	3,312.00
		27C5181			CALSECII	**36,072.00**

Revenue Agreements to bye Renewed for Fiscal Year 2026-2027

Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement Type	26-27 Amount
AGRICULTURAL COMMISSIONER & WT	103210	27R0095	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	5,506.00
AGRICULTURAL COMMISSIONER & WT	103210	27R02456	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	14,950.50
AGRICULTURAL COMMISSIONER & WT	103210	27R0295	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	8,912.00
AGRICULTURAL COMMISSIONER & WT	103210	27R0459	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	10,647.00
AGRICULTURAL COMMISSIONER & WT	103210	27R0568	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	87,102.31
AGRICULTURAL COMMISSIONER & WT	103210	27R0570	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	143,807.00
AGRICULTURAL COMMISSIONER & WT	103210	27R0704	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	6,415.00
AGRICULTURAL COMMISSIONER & WT	103300	**27R0707**	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	**3,900.00**
AGRICULTURAL COMMISSIONER & WT	103300	27R0709	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	720.00
AGRICULTURAL COMMISSIONER & WT	103210	27R0728	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	58,609.87
AGRICULTURAL COMMISSIONER & WT	103210	27R0781	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	69,160.68
AGRICULTURAL COMMISSIONER & WT	103210	27R0976	6/30/2027	CALIFORNIA DEPT OF FOOD & AGRICULTURE	SECIVAMD	5,547.40
AUDITOR CONTROLR-TREAS-TAX COL	123300	**27R0412**	6/30/2027	ZAYANTE FIRE DISTRICT	SECIVAMD	**2,700.00**
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0412	6/30/2027	ZAYANTE FIRE DISTRICT	SECIVAMD	**3,400.00**
		27R0412			SECIVAMD	6,100.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0414	6/30/2027	CENTRAL FIRE PROTECTION DIST	SECIVAMD	19,000.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0415	6/30/2027	EMSIA C/O APTOS LA SELVA FIRE	SECIVAMD	500.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0416	6/30/2027	FELTON FIRE PROTECTION DISTRICT	SECIVAMD	2,400.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0416	6/30/2027	FELTON FIRE PROTECTION DISTRICT	SECIVAMD	2,400.00
		27R0416			SECIVAMD	4,800.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0417	6/30/2027	PAJARO REGIONAL FLOOD MANAGEMENT AGENCY	SECIVAMD	4,200.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0417	6/30/2027	PAJARO REGIONAL FLOOD MANAGEMENT AGENCY	SECIVAMD	1,200.00
		27R0417			SECIVAMD	5,400.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	**27R0418**	6/30/2027	BEN LOMOND FIRE PROTECTION DISTRICT	SECIVAMD	**2,700.00**
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0418	6/30/2027	BEN LOMOND FIRE PROTECTION DISTRICT	SECIVAMD	4,000.00
		27R0418			SECIVAMD	6,700.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0419	6/30/2027	SCOTTS VALLEY FIRE PROTECTION DISTRICT	SECIVAMD	5,100.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0419	6/30/2027	SCOTTS VALLEY FIRE PROTECTION DISTRICT	SECIVAMD	16,000.00
		27R0419			SECIVAMD	**21,100.00**
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0436	6/30/2027	BOULDER CREEK FIRE DEPT	SECIVAMD	1,800.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0436	6/30/2027	BOULDER CREEK FIRE DEPT	SECIVAMD	3,500.00
		27R0436			SECIVAMD	5,300.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0437	6/30/2027	BOULDER CREEK REC & PARK DISTRICT	SECIVAMD	500.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0437	6/30/2027	BOULDER CREEK REC & PARK DISTRICT	SECIVAMD	4,000.00
		27R0437			SECIVAMD	**4,500.00**
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0438	6/30/2027	CENTRAL WATER DISTRICT	SECIVAMD	2,200.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0438	6/30/2027	CENTRAL WATER DISTRICT	SECIVAMD	2,300.00
		27R0438			SECIVAMD	4,500.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0439	6/30/2027	UNITED WAY OF SANTA CRUZ COUNTY	SECIVAMD	900.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0440	6/30/2027	LA SELVA BEACH RECREATION DISTRICT	SECIVAMD	2,500.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	**27R0440**	6/30/2027	LA SELVA BEACH RECREATION DISTRICT	SECIVAMD	**900.00**
		27R0440			SECIVAMD	3,400.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0444	6/30/2027	LOCAL AGENCY FORMATION COMM	SECIVAMD	600.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0444	6/30/2027	LOCAL AGENCY FORMATION COMM	SECIVAMD	1,000.00
		27R0444			SECIVAMD	1,600.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0445	6/30/2027	PAJARO VALLEY CEMETERY DISTRICT	SECIVAMD	3,600.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	**27R0445**	6/30/2027	PAJARO VALLEY CEMETERY DISTRICT	SECIVAMD	**3,400.00**
		27R0445			SECIVAMD	7,000.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0447	6/30/2027	SANTA CRUZ CO REGIONAL TRANSPORTATION	SECIVAMD	10,500.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0448	6/30/2027	RESOURCE CONSERVATION DISTRICT OF SANTA CRUZ CTY.	SECIVAMD	4,500.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0448	6/30/2027	RESOURCE CONSERVATION DISTRICT OF SANTA CRUZ CTY.	SECIVAMD	6,300.00
		27R0448			SECIVAMD	10,800.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0449	6/30/2027	SALSIPUEDES SANITARY DISTRICT	SECIVAMD	1,500.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	**27R0449**	6/30/2027	SALSIPUEDES SANITARY DISTRICT	SECIVAMD	**1,800.00**
		27R0449			SECIVAMD	3,300.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0450	6/30/2027	SANTA CRUZ REGIONAL 9-1-1	SECIVAMD	9,200.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0450	6/30/2027	SANTA CRUZ REGIONAL 9-1-1	SECIVAMD	26,000.00
		27R0450				35,200.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0451	6/30/2027	SANTA CRUZ ANIMAL SHELTER, COUNTY OF	SECIVAMD	7,000.00
AUDITOR CONTROLR-TREAS-TAX COL	123200	27R0451	6/30/2027	SANTA CRUZ ANIMAL SHELTER, COUNTY OF	SECIVAMD	16,000.00
AUDITOR CONTROLR-TREAS-TAX COL		27R0451			SECIVAMD	23,000.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	27R0453	6/30/2027	SANTA CRUZ METRO TRANSIT DIST	SECIVAMD	700.00
AUDITOR CONTROLR-TREAS-TAX COL	123300	**27R0469**	6/30/2027	PAJARO VALLEY FIRE PROTECTION DISTRICT	SECIVAMD	**2,200.00**
EMERGENCY SERVICES	304100	27C4662	6/30/2027	DEPT OF FORESTRY & FIRE	SECIVAMD	6,000.00
HEALTH SERVICES AGENCY	363101	27R0115	6/30/2027	PAJARO VALLEY UNIFIED SCHOOL DISTRICT	SECIVAMD	632,425.00
HEALTH SERVICES AGENCY	363101	27R0124	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	SECIVAMD	65,000.00
HEALTH SERVICES AGENCY	363101	27R0139	6/30/2027	CITY OF WATSONVILLE	SECIVAMD	114,597.00
HEALTH SERVICES AGENCY	364042	**27R0183**	6/30/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CARE SER	SECIVAMD	**1,209,223.00**
HEALTH SERVICES AGENCY	364022	27R0183	6/30/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CARE SER	SECIVAMD	411,659.00
HEALTH SERVICES AGENCY	364012	27R0183	6/30/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CARE SER	SECIVAMD	26,212.00
		27R0183			SECIVAMD	**1,647,094.00**

Revenue Agreements to bye Renewed for Fiscal Year 2026-2027

Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement Type	26-27 Amount
HEALTH SERVICES AGENCY	362800	27R0185	6/30/2027	CA Department of Public Health	SCIVNOAM	200,217.00
HEALTH SERVICES AGENCY	364022	27R0203	9/30/2027	CA Office of Traffic Safety	SECIVAMD	280,000.00
HEALTH SERVICES AGENCY	361210	**27R0229**	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	**403,000.00**
HEALTH SERVICES AGENCY	361310	27R0229	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	254,600.00
HEALTH SERVICES AGENCY	361951	27R0229	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	93,400.00
		27R0229			SCIVNOAM	751,000.00
HEALTH SERVICES AGENCY	360120	27R0238	6/30/2028	VENDORLESS VENDOR	SCIVNOAM	71,500.00
HEALTH SERVICES AGENCY	360150	**27R0238**	6/30/2028	VENDORLESS VENDOR	SCIVNOAM	**2,500,000.00**
		27R0238			SCIVNOAM	2,571,500.00
HEALTH SERVICES AGENCY	360120	27R0239	6/30/2028	VENDORLESS VENDOR	SCIVNOAM	10,400.00
HEALTH SERVICES AGENCY	360150	27R0239	6/30/2028	VENDORLESS VENDOR	SCIVNOAM	40,000.00
		27R0239			SCIVNOAM	50,400.00
HEALTH SERVICES AGENCY	362300	27R0258	6/30/2028	CALIFORNIA DEPARTMENT OF PUBLIC HEALTH	SCIVNOAM	200,129.00
HEALTH SERVICES AGENCY	364022	27R0271	10/31/2028	CA Board of State and Community Corrections	SECIVAMD	711,305.00
HEALTH SERVICES AGENCY	361950	27R0280	6/30/2027	HOUSING AUTHORITY OF COUNTY OF SC	SECIVAMD	-
HEALTH SERVICES AGENCY	361210	27R0281	9/29/2027	ADVOCATES FOR HUMAN POTENTIAL, INC	SCIVNOAM	273,203.00
HEALTH SERVICES AGENCY	361310	27R0281	9/29/2027	ADVOCATES FOR HUMAN POTENTIAL, INC	SCIVNOAM	273,203.00
HEALTH SERVICES AGENCY	361950	27R0281	9/29/2027	ADVOCATES FOR HUMAN POTENTIAL, INC	SCIVNOAM	**273,203.00**
		27R0281			SCIVNOAM	819,609.00
HEALTH SERVICES AGENCY	361210	27R0288	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	-
HEALTH SERVICES AGENCY	361310	**27R0288**	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	-
HEALTH SERVICES AGENCY	361951	27R0288	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	-
		27R0288			SCIVNOAM	-
CUSTODIAL FUNDS (HSA)	135461	27R0290	6/30/2027	SANTA MARGARITA GROUNDWATER AGENCY	SCIVNOAM	280,857.00
CUSTODIAL FUNDS (HAS)	135461	27R0291	6/30/2027	SANTA CRUZ MID-COUNTY GROUNDWATER AGENCY	SCIVNOAM	283,857.00
HEALTH SERVICES AGENCY	363101	27R0311	11/30/2027	VENDORLESS VENDOR	SCIVNOAM	50,000.00
HEALTH SERVICES AGENCY	363101	27R0312	6/30/2027	VENDORLESS VENDOR	SCIVNOAM	1.00
HEALTH SERVICES AGENCY	362750	27R0317	6/30/2028	CA Department of Public Health	SECIVAMD	1,228,865.00
HEALTH SERVICES AGENCY	363101	**27R0323**	8/31/2026	CA Department of Public Health	SCIVNOAM	**1.00**
HEALTH SERVICES AGENCY	365200	27R0330	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	1,528,652.00
HEALTH SERVICES AGENCY	362200	27R0348	6/30/2030	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	135,303.00
HEALTH SERVICES AGENCY	362100	27R0360	6/30/2027	CA DEPT OF PUBLIC HEALTH	SECIVAMD	1,449,900.00
HEALTH SERVICES AGENCY	363101	27R0374	6/30/2029	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CARE SER	SECIVAMD	1.00
HEALTH SERVICES AGENCY	364022	27R0379	6/30/2027	TULARE CO OFFICE OF EDUCATION	SECIVAMD	46,000.00
HEALTH SERVICES AGENCY	367200	27R0382	12/31/2028	STATE WATER RESOURCES CONTROL BOARD	SECIVAMD	100,000.00
HEALTH SERVICES AGENCY	362210	27R0383	9/29/2027	VENDORLESS VENDOR	SCIVNOAM	250,167.00
HEALTH SERVICES AGENCY	363101	27R0402	6/30/2028	VENDORLESS VENDOR	SCIVNOAM	100,000.00
HEALTH SERVICES AGENCY	362010	27R0403	6/30/2027	PUBLIC HEALTH INSTITUTE	SCIVNOAM	7,875.00
HEALTH SERVICES AGENCY	365200	27R0431	4/30/2029	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	265,000.00
HEALTH SERVICES AGENCY		27R0433	6/30/2028	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	1,917,229.00
HEALTH SERVICES AGENCY	363101	27R0434	8/31/2026	CALIF DEPT OF SOCIAL SERVICES	SCIVNOAM	1.00
HEALTH SERVICES AGENCY	363101	**27R0441**	6/30/2027	ADVOCATES FOR HUMAN POTENTIAL INC	SCIVNOAM	**3,759,504.00**
HEALTH SERVICES AGENCY	367500	27R0452	8/30/2026	VENDORLESS VENDOR	SCIVNOAM	2,000.00
HEALTH SERVICES AGENCY	362210	27R0455	6/30/2027	SIERRA HEALTH FOUNDATION:	SCIVNOAM	189,000.00
HEALTH SERVICES AGENCY	363101	27R0456	6/30/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CARE SER	SCIVNOAM	357,824.00
HEALTH SERVICES AGENCY	362300	27R0458	6/30/2027	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	357,530.00
CUSTODIAL FUNDS (HSA)	135461	27R0463	6/30/2027	California Wildlife Conservation Board	SCIVNOAM	240,000.00
HEALTH SERVICES AGENCY	365200	27R0470	8/31/2026	CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES	SCIVNOAM	-
HEALTH SERVICES AGENCY	364012	27R0473	6/30/2028	BOARD OF STATE AND COMMUNITY CORRECTIONS	SECIVAMD	2,757,720.00
HEALTH SERVICES AGENCY	361233	27R0475	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	4,380,000.00
HEALTH SERVICES AGENCY	361333	27R0475	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	2,500,000.00
HEALTH SERVICES AGENCY	361933	27R0475	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARIPOSA	SCIVNOAM	1,118,560.00
		27R0475			SCIVNOAM	7,998,560.00
HEALTH SERVICES AGENCY	362800	27R0479	6/30/2027	CA DEPT OF PUBLIC HEALTH	SECIVAMD	318,000.00
HEALTH SERVICES AGENCY	363101	27R0480	12/31/2027	VENDORLESS VENDOR	SCIVNOAM	150,000.00
HEALTH SERVICES AGENCY	363101	27R0481	12/31/2027	VENDORLESS VENDOR	SCIVNOAM	275,000.00
HEALTH SERVICES AGENCY	363101	27R0482	12/31/2027	VENDORLESS VENDOR	SCIVNOAM	150,000.00
HEALTH SERVICES AGENCY	362810	27R0483	6/30/2027	HEALTH CONNECTED	SCIVNOAM	2,100.00
HEALTH SERVICES AGENCY	364012	27R0484	6/30/2027	SUN STREET CENTERS	SECIVAMD	10,000.00
HEALTH SERVICES AGENCY	364012	27R0484	6/30/2027	SUN STREET CENTERS	SECIVAMD	8,000.00
		27R0484			SECIVAMD	18,000.00
HEALTH SERVICES AGENCY	364012	27R0485	6/30/2027	ALERT DRIVING INC	SECIVAMD	**10,000.00**
HEALTH SERVICES AGENCY	364012	27R0485	6/30/2027	ALERT DRIVING INC	SECIVAMD	8,000.00
		27R0485			SECIVAMD	18,000.00
HEALTH SERVICES AGENCY	362100	27R0486	12/31/2027	Second Harvest Food Bank Santa Cruz County	SCIVNOAM	3,716.00
HEALTH SERVICES AGENCY	367200	27R0490	6/30/2027	CITY OF SANTA CRUZ	SECIVAMD	**35,123.00**
HEALTH SERVICES AGENCY	367200	27R0491	6/30/2027	SAN LORENZO VALLEY WATER DISTRICT	SECIVAMD	15,347.00
HEALTH SERVICES AGENCY	367200	27R0492	6/30/2027	SOQUEL CREEK WATER DISTRICT	SECIVAMD	20,188.00
HEALTH SERVICES AGENCY	367200	27R0493	6/30/2027	SCOTTS VALLEY WATER DISTRICT	SECIVAMD	2,575.00
HEALTH SERVICES AGENCY	367200	27R0494	6/30/2027	CITY OF CAPITOLA	SECIVAMD	**1,751.00**
HEALTH SERVICES AGENCY	360180	27R0496	12/31/2035	FRONT ST INC.	SCIVNOAM	144,000.00
HEALTH SERVICES AGENCY	363101	27R0499	6/30/2029	VENDORLESS VENDOR	SCIVNOAM	1,021,398.00
HEALTH SERVICES AGENCY	367200	27R0502	6/30/2027	PVSDMD	SECIVAMD	9,064.00
HEALTH SERVICES AGENCY	362200	27R0519	6/30/2027	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	84,000.00

Revenue Agreements to bye Renewed for Fiscal Year 2026-2027

Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement Type	26-27 Amount
HEALTH SERVICES AGENCY	363101	27R0554	6/30/2027	SANTA CRUZ, CITY OF	SECIVAMD	97,198.00
HEALTH SERVICES AGENCY	364042	27R0574	12/31/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CAR	SECIVAMD	**0.01**
HEALTH SERVICES AGENCY	364042	27R0574	12/31/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CAR	SECIVAMD	0.01
HEALTH SERVICES AGENCY	364032	27R0574	12/31/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CAR	SECIVAMD	0.01
HEALTH SERVICES AGENCY	364012	27R0574	12/31/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CAR	SECIVAMD	0.01
		27R0574			SECIVAMD	0.04
HEALTH SERVICES AGENCY	362851	27R0587	6/30/2028	CA DEPT OF PUBLIC HEALTH	SECIVAMD	373,944.00
HEALTH SERVICES AGENCY	362215	27R0590	6/30/2029	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	20,010.00
HEALTH SERVICES AGENCY	361210	27R0598	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARI	SECIVAMD	**162,096.00**
HEALTH SERVICES AGENCY	361310	27R0598	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARI	SECIVAMD	162,096.00
HEALTH SERVICES AGENCY	361950	27R0598	1/1/3000	SANTA CRUZ-MONTEREY-MERCED-SAN BENITO-MARI	SECIVAMD	162,096.00
		27R0598			SECIVAMD	486,288.00
HEALTH SERVICES AGENCY	363101	27R0680	6/30/2027	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CAR	SCIVNOAM	1.00
HEALTH SERVICES AGENCY	362800	27R0681	6/30/2027	SANTA CRUZ COUNTY REGIONAL TRANSP COMM (SC	SECIVAMD	78,000.00
HEALTH SERVICES AGENCY	362800	27R0681	6/30/2027	SANTA CRUZ COUNTY REGIONAL TRANSP COMM (SC	SECIVAMD	78,000.00
		27R0681			SECIVAMD	**156,000.00**
HEALTH SERVICES AGENCY	365200	27R0708	6/30/2027	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	1.00
HEALTH SERVICES AGENCY	362200	27R0723	6/30/2028	CA DEPT OF PUBLIC HEALTH	SECIVAMD	131,721.00
HEALTH SERVICES AGENCY	367200	27R0740	6/30/2028	STATE WATER RESOURCES CONTROL BOARD	SCIVNOAM	104,225.00
HEALTH SERVICES AGENCY	360140	27R0753	1/1/3000	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CAR	SCIVNOAM	500,000.00
HEALTH SERVICES AGENCY	362110	27R0806	6/30/2027	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	**236,207.00**
HEALTH SERVICES AGENCY	362110	27R0806	6/30/2027	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	68,724.00
HEALTH SERVICES AGENCY	362110	27R0806	6/30/2027	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	172,935.00
		27R0806			SCIVNOAM	**477,866.00**
HEALTH SERVICES AGENCY	360140	27R0812	1/1/3000	STATE OF CALIFORNIA-DEPARTMENT OF HEALTH CAR	SCIVNOAM	1,000,000.00
HEALTH SERVICES AGENCY	361950	27R0844	2/28/2027	VENDORLESS VENDOR	SECIVAMD	51,436.00
HEALTH SERVICES AGENCY	361950	27R0844	2/28/2027	VENDORLESS VENDOR	SECIVAMD	57,018.00
HEALTH SERVICES AGENCY	361950	27R0844	2/28/2027	VENDORLESS VENDOR	SECIVAMD	**1,061,545.00**
HEALTH SERVICES AGENCY	361950	27R0844	2/28/2027	VENDORLESS VENDOR	SECIVAMD	65,928.00
		27R0844			SECIVAMD	1,235,927.00
HEALTH SERVICES AGENCY	362800	27R0873	6/30/2027	DEPT OF TRANSPORTATION	SCIVNOAM	1,232,690.00
HEALTH SERVICES AGENCY	364022	27R0903	9/30/2027	TULARE CO OFFICE OF EDUCATION	SECIVAMD	6,000.00
HEALTH SERVICES AGENCY	362010	27R0941	6/30/2029	DIGNITY HEALTH	SCIVNOAM	20,600.00
HEALTH SERVICES AGENCY	362800	27R0946	1/1/3000	SANTA CRUZ, CITY OF	SCIVNOAM	15,500.00
HEALTH SERVICES AGENCY	363101	27R0948	6/30/2027	SANTA CRUZ, CITY OF	SECIVAMD	**147,250.00**
HEALTH SERVICES AGENCY	362200	27R0951	6/30/2027	CA DEPT OF PUBLIC HEALTH	SECIVAMD	29,309.00
HEALTH SERVICES AGENCY	362800	27R0954	9/30/2027	CA Office of Traffic Safety	SECIVAMD	279,000.00
HEALTH SERVICES AGENCY	362800	27R0954	9/30/2027	CA Office of Traffic Safety	SECIVAMD	121,000.00
		27R0954			SECIVAMD	400,000.00
HEALTH SERVICES AGENCY	362300	27R0956	3/31/2029	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	221,336.00
HEALTH SERVICES AGENCY	362300	27R0957	5/31/2029	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	63,453.00
HEALTH SERVICES AGENCY	360180	27R0961	06/30/2029	VOLUNTEER CENTERS OF SANTA CRUZ COUNTY	SCIVNOAM	46,668.00
HEALTH SERVICES AGENCY	363140	27R0962	6/30/2031	TELECARE CORPORATION	SECIVAMD	240,000.00
HEALTH SERVICES AGENCY	360180	27R0969	06/30/2029	Encompass Community Services	SCIVNOAM	1.00
HEALTH SERVICES AGENCY	360180	27R0970	06/30/2034	Encompass Community Services	SCIVNOAM	45,408.00
HEALTH SERVICES AGENCY	360180	27R0975	12/31/2040	FRONT ST INC.	SCIVNOAM	52,740.00
HEALTH SERVICES AGENCY	361100	27R0977	1/31/2027	Health Resources and Services Administration	SECIVAMD	2,166,678.00
HEALTH SERVICES AGENCY	361950	27R0977	1/31/2027	Health Resources and Services Administration	SECIVAMD	722,226.00
		27R0977			SECIVAMD	2,888,904.00
HEALTH SERVICES AGENCY	363141	27R0980	1/1/3000	VENDORLESS VENDOR	SCIVNOAM	1.00
HEALTH SERVICES AGENCY	362750	27R0984	6/30/2027	CA DEPT OF PUBLIC HEALTH	SCIVNOAM	847,556.00
HEALTH SERVICES AGENCY	361241	27R0987	12/31/2027	VENDORLESS VENDOR	SCIVNOAM	-
HUMAN SERVICES DEPT	133953	27R0504	4/30/2031	BILL WILSON CENTER	SCIVNOAM	1.00
INFORMATION SERVICES	424200	27R0218	1/1/1000	VENDORLESS VENDOR	SCIVNOAM	7,166.00
TECHNICAL RADIO SERVICE 2006	431000	27R0215	12/31/9999	SANTA CRUZ FIRE DEPARTMENT	SCIVNOAM	42,832.00
TECHNICAL RADIO SERVICE 2006	431000	27R0236	12/31/9999	AMERICAN MEDICAL RESPONSE WEST	SCIVNOAM	33,460.00
TECHNICAL RADIO SERVICE 2006	431000	27R0658	12/31/9999	SANTA CRUZ REGIONAL 9-1-1	SCIVNOAM	**22,338.00**
TECHNICAL RADIO SERVICE 2006	431000	27R0659	12/31/9999	CITY OF SANTA CRUZ	SCIVNOAM	12,375.00
TECHNICAL RADIO SERVICE 2006	431000	27R0998	1/1/1000	CAPITOLA POLICE DEPARTMENT, CITY OF	SCIVNOAM	2,925.00
TECHNICAL RADIO SERVICE 2006	431000	27R1019	1/1/1000	AT&T	SCIVNOAM	37,000.00
PARKS, OPEN SPACE & CULTURAL S	492100	27R0337	6/30/2027	BLACKWOLF, KAYOTAE	SCIVNOAM	3,300.00
PARKS, OPEN SPACE & CULTURAL S	492100	27R0353	6/30/2027	DEVOS, ROXANE	SCIVNOAM	3,300.00
PARKS, OPEN SPACE & CULTURAL S	492100	27R0994	6/30/2027	COMMUNITY BRIDGES	SCIVNOAM	1.00
PARKS, OPEN SPACE & CULTURAL S	492100	27R0995	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	SCIVNOAM	19,404.00
PARKS, OPEN SPACE & CULTURAL S	492100	27R0996	6/30/2027	SANTA CRUZ COUNTY HORSEMAN'S ASSOCIATION	SCIVNOAM	1.00
PROBATION	574400	27R0132	6/30/2027	SANTA CRUZ COUNTY OFFICE OF EDUCATION	SCIVNOAM	47,190.00
PROBATION	574300	27R0338	6/30/2027	SUPERIOR COURT OF CA - COUNTY OF SANTA CRUZ	SCIVNOAM	333,995.00
SHERIFF-CORONER	661200	27R0123	6/30/2027	SAN LORENZO VALLEY UNIFIED SCHOOL DISTRICT	SECIVAMD	53,257.00
SHERIFF-CORONER	661200	27R0667	6/30/2027	CABRILLO COLLEGE	SECIVAMD	952,548.00

Revenue Agreements to bye Renewed for Fiscal Year 2026-2027						
Department Title	GL Key	2026-27 Contract	Updated End Date	Contractor	26-27 Continuing Agreement Type	26-27 Amount
SHERIFF-CORONER	661200	27R0712	6/30/2027	14TH DISTRICT AGRICULTURAL ASSOCIATION	SECIVAMD	30,000.00
SHERIFF-CORONER	661430	**27R0733**	6/30/2027	REGENTS OF THE UNIVERSITY OF CALIFORNIA	SECIVAMD	**15,000.00**
SHERIFF-CORONER	661430	27R0734	6/30/2027	DIGNITY HEALTH	SECIVAMD	25,000.00
SHERIFF-CORONER	661430	27R0736	6/30/2027	WATSONVILLE POLICE DEPARTMENT	SECIVAMD	119,295.00
SHERIFF-CORONER	661430	27R0737	6/30/2027	CAPITOLA POLICE DEPARTMENT, CITY OF	SECIVAMD	22,574.00
SHERIFF-CORONER	661430	27R0738	6/30/2027	SANTA CRUZ POLICE DEPT, CITY OF	SECIVAMD	147,007.00
SHERIFF-CORONER	661430	27R0739	6/30/2027	SCOTTS VALLEY POLICE DEPARTMENT	SECIVAMD	27,619.00
SHERIFF-CORONER	661200	27R0760	6/30/2027	14TH DISTRICT AGRICULTURAL ASSOCIATION	SECIVAMD	10,000.00
SHERIFF-CORONER	661200	27R0887	6/30/2027	SANTA CRUZ CITY SCHOOLS	SECIVAMD	100,085.00