Santa Clara County Office of Education

Budget Development Workshop

Internal Business Services

February 3-5, 2026

Emergency Preparedness

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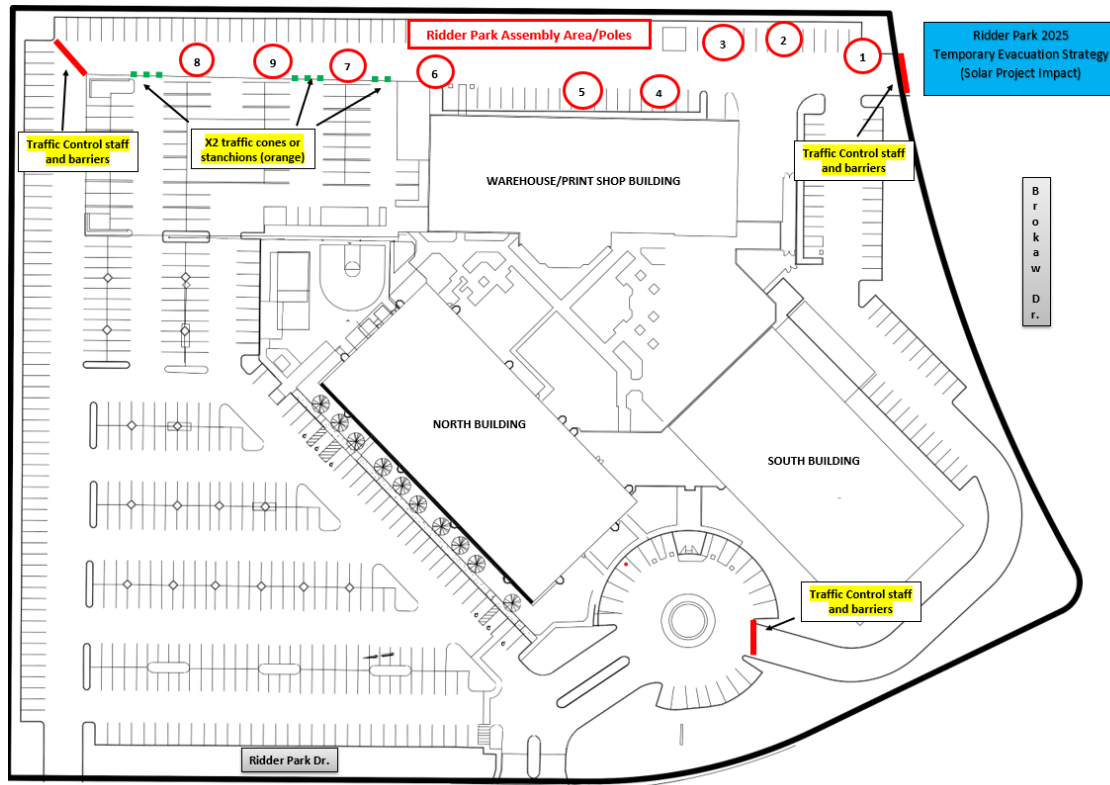- For emergencies, dial **9-1-1** from a landline

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

- Visit Sccoe.to/EmergencyPlan for the complete plan

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Emergency Evacuation Site

Do not use elevators

- Presenter to point out **Assembly Area 8**, 2 stairwells/exits

- Follow staff to vacate the building

- Join your group in the parking lot at Assembly Area 8

- Do not go to your car or leave the parking lot until attendance reporting is completed

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Emergency Devices

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

Automated External Defibrillator (AED)

First Aid Kits

Fire Extinguishers

Narcan Naloxone Nasal Spray

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Visitor Wi-Fi Access
connect to "**sccoe_visitor**" – no password is required

All-Gender Restroom
South Building, 2nd Floor
(around the corner from the Oak Grove Room)

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

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Agenda

Agenda Items		
1. Fiscal Year (FY) 2026-27 SCCOE Budget Overview		
2. Governor's Proposal for FY2026-27 K-12 Education		
3. FY2026-27 SCCOE Budget Assumptions		
4. Budget Development Schedules		
5. Budget Development & Funding Sources		
6. Budget Development Process		
7. Budget Guidelines	Budgeting Revenues	
	Budgeting Personnel Expenses	
	Budgeting Non-Personnel Expenses	

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Presenters

Stephanie Gomez
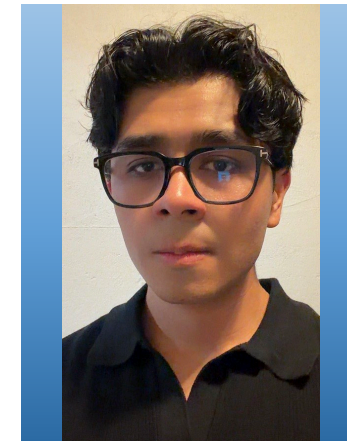Assistant Superintendent-Business Services

Clifford Duong
Assistant Director,
Internal Business Services

Lauren Nguyen
Director,
Internal Business Services

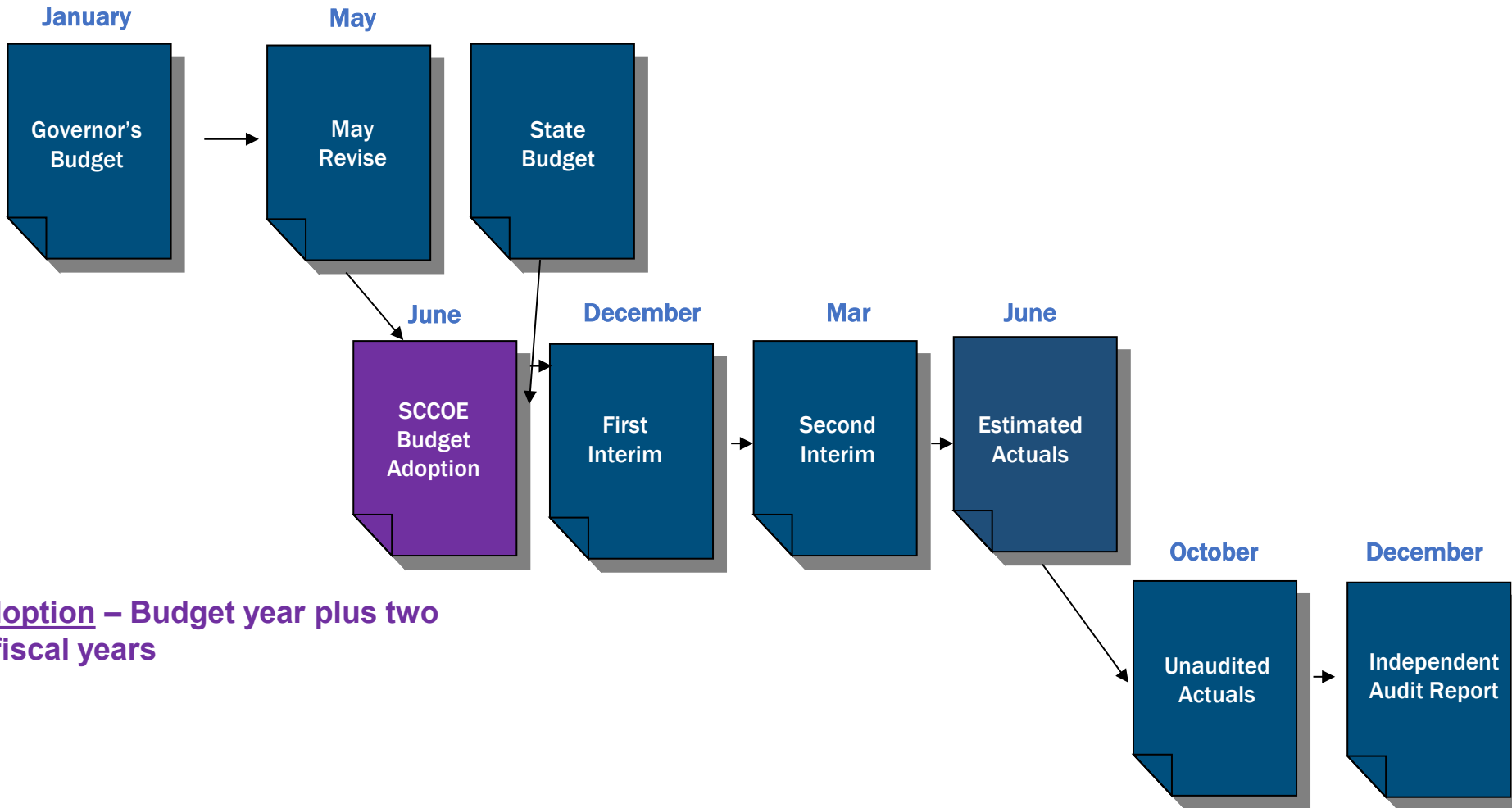**Mike Gomez**
Budget Analyst,
Internal Business Services

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2026-27 SCCOE Budget

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BUDGETING AND FINANCIAL REPORTING
A TWO-YEAR PROCESS

January

Governor's Budget

May

May Revise

State Budget

June

SCCOE Budget Adoption

December

First Interim

Mar

Second Interim

June

Estimated Actuals

October

Unaudited Actuals

December

Independent Audit Report

Budget Adoption – Budget year plus two following fiscal years

SCCOE's Funding Sources

Local Control Funding Formula

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

a) County LCFF Target Entitlement, includes cost-of-living adjustment (COLA) estimated at 2.41% for fiscal year 2026-27 (2026-27 Governor's Budget)

b) County LCFF Transition Calculation

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

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SCCOE's Funding Sources

Local Control Funding Formula

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

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

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Funding Sources by Program

TOTAL SCCOE REVENUE - $379.19 Million
(FY2025-26 County School Service Fund)

47%
FUNDED BY FEES PAID BY DISTRICTS

Special Education
Technology (External)
Walden West
Teacher Credentialing
Fees for Provided Services

20%
STATE/ FEDERAL/ GRANT FUNDED
Head Start, Early Start, Safe & Drug Free Schools, Migrant Ed, ESSA/Title I, Initiatives

3%
ADA FUNDED
OYA Charter, Alt Ed

30%
COUNTY OPERATIONS FOR MANDATED SERVICES
(FLAT FUNDED)
District Business Advisory Services (DBAS), Internal Business Services (IBS), Maintenance & Operations, Technology (Internal), Human Resources, Charter School Department

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Cost-of-Living Adjustment (COLA) & Average Daily Attendance (ADA) Revenue Reductions Multi-Year Projections

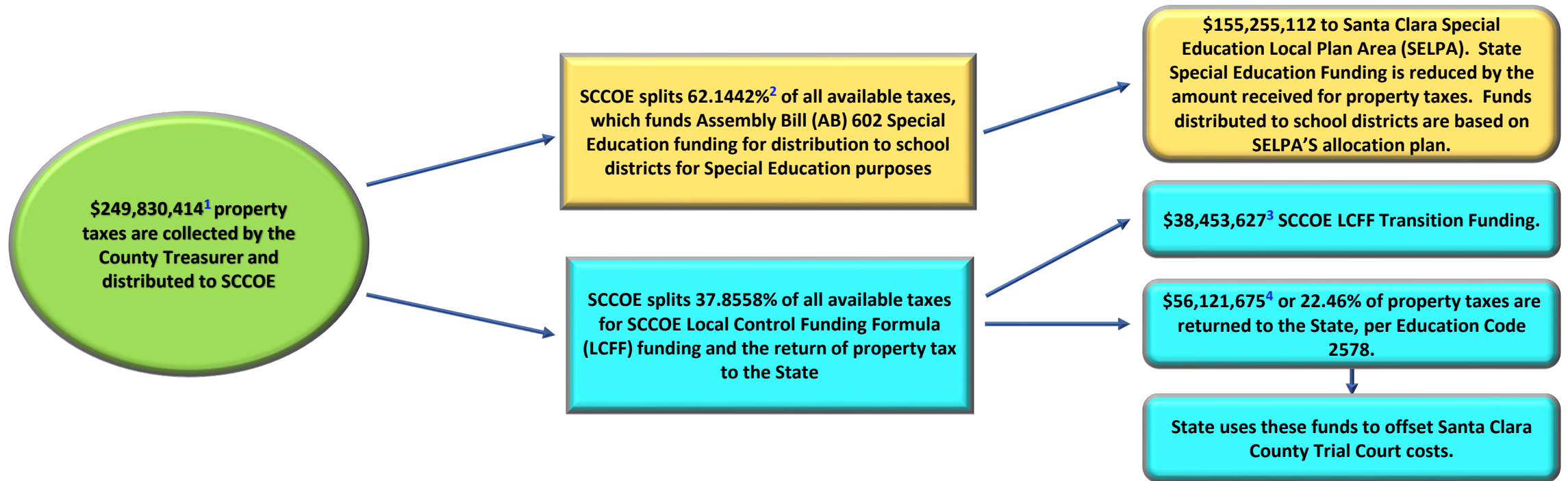*As of FY2025-26 First interim, October 31, 2025*
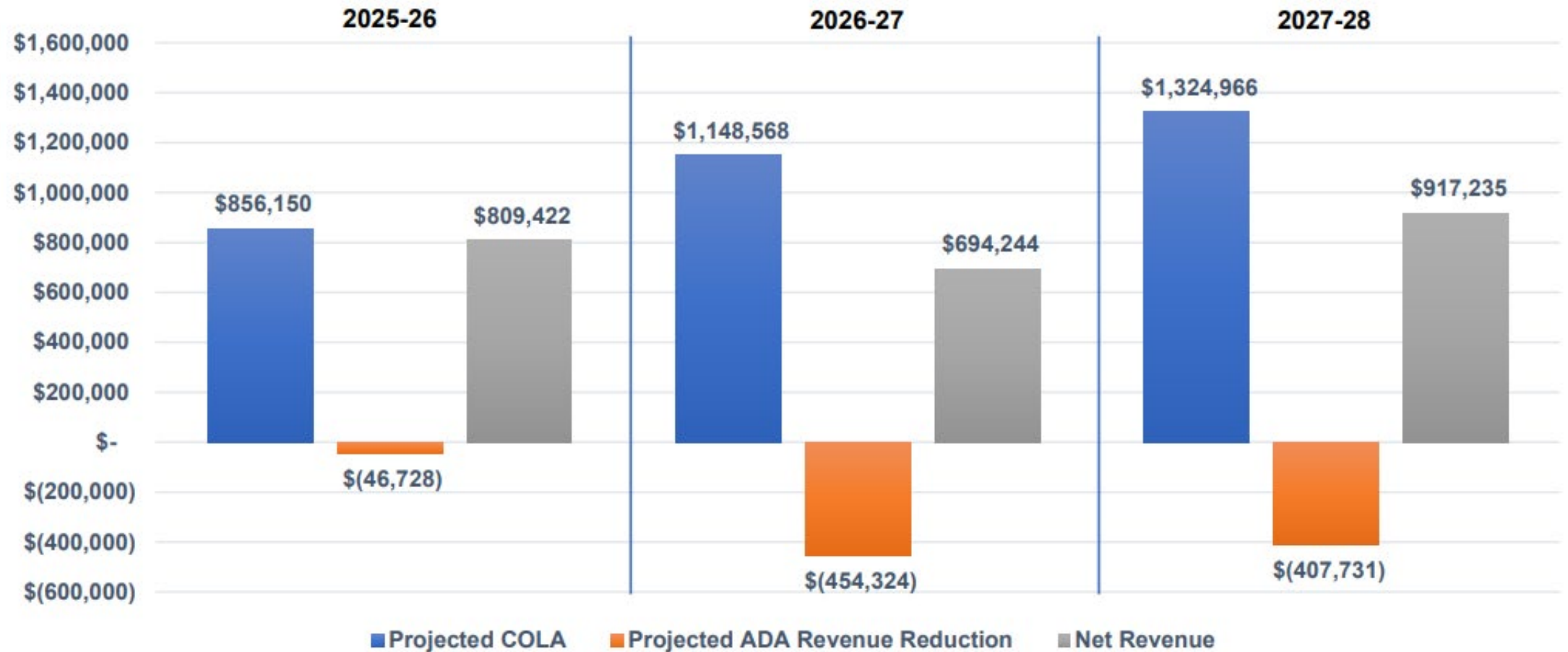
Santa Clara County K-12
Projected Enrollment & Average Daily Attendance (ADA)
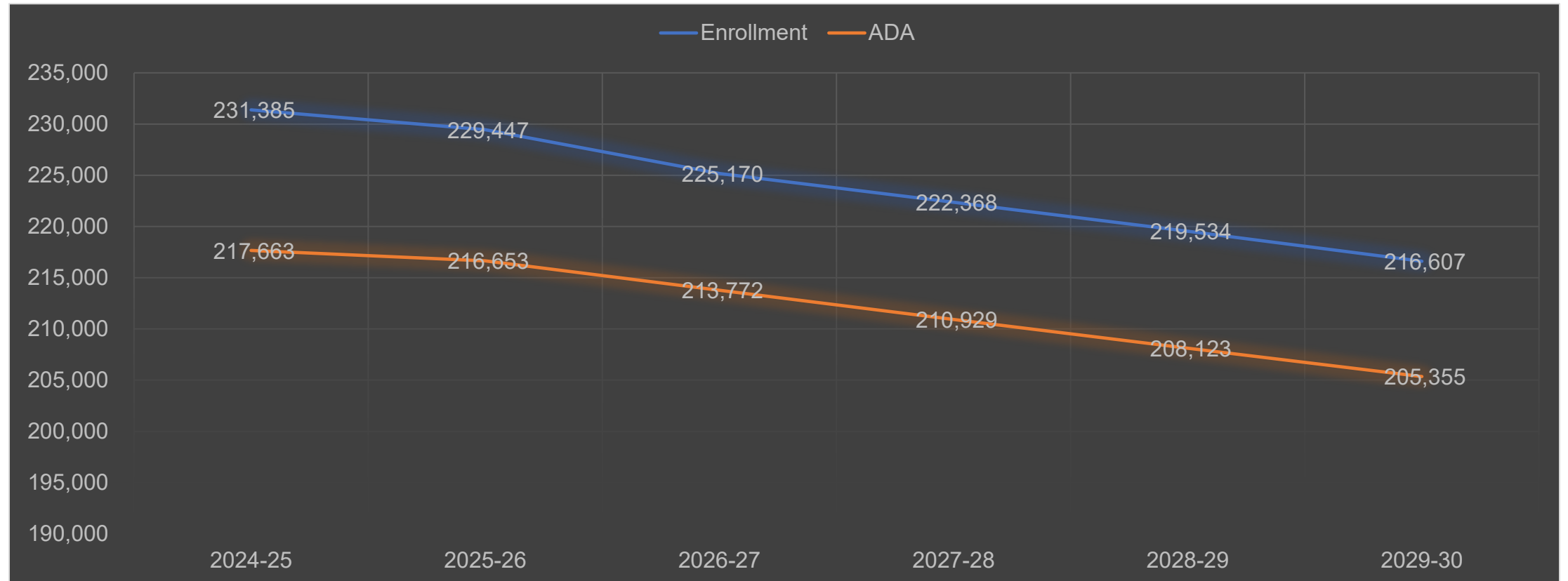
- *Reference: California Public K-12 Graded Enrollment and High School Graduate Projections by County — 2025 Series, California Department of Finance*
  https://dof.ca.gov/forecasting/demographics/public-k-12-graded-enrollment/

As of FY2025-26 First interim, October 31, 2025

Return of Local Property Tax Cycle
Fiscal Year 2025-26 (Estimate)

$249,830,414[1] property taxes are collected by the County Treasurer and distributed to SCCOE

SCCOE splits 62.1442%[2] of all available taxes, which funds Assembly Bill (AB) 602 Special Education funding for distribution to school districts for Special Education purposes

$155,255,112 to Santa Clara Special Education Local Plan Area (SELPA). State Special Education Funding is reduced by the amount received for property taxes. Funds distributed to school districts are based on SELPA'S allocation plan.

SCCOE splits 37.8558% of all available taxes for SCCOE Local Control Funding Formula (LCFF) funding and the return of property tax to the State

$38,453,627[3] SCCOE LCFF Transition Funding.

$56,121,675[4] or 22.46% of property taxes are returned to the State, per Education Code 2578.

State uses these funds to offset Santa Clara County Trial Court costs.

1 Calculated based on fiscal year 2025-26 P-1 Taxes.
2 Special Education ratio obtained from CDE Local Revenue Exhibit and historically is the same each year (California Code 2570-2571).
3 - Calculated based on County Local Control Funding Formula per California education Code 2574 with COLA adjustment of 2.30%.
  - Based on Alternative Ed and OYA ADA estimates for FY 2025-26 First interim at 120 for Community Schools, 68.28 for Court Schools and 60 for Probation Referred
  - Applied 2.30% COLA for FY 2025-26 Alternative Ed and OYA LCFF Base, Supplemental and Concentration estimated revenues.
4 The return of property taxes to the State is calculated using the taxes for FY 2025-26 minus the amount allocated to the Santa Clara SELPA and SCCOE LCFF Transition Funding and prior year adjustment ($249,830,414 − $155,255,112 − $38,453,627 = $56,121,675).

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2025-26 Estimated Return of Local Property Taxes

➤ As of FY2025-26 First interim reporting, estimated local property taxes to be returned to the state for 2024-25 is $47.66M, for 2025-26 is $53.96M and for 2026-27 is $55.43M. This amount is required pursuant to Education Code section 2575(e) and 2578. The following table shows the local property taxes the SCCOE was required to return.

➤ Total Return of Local Property Taxes remitted to the State Controller to date is **$333,161,507** for fiscal years 2013-2014 through 2023-2024.

➤ 2024-25* will be remitted in April of 2026.

Fiscal Year	Return of Local Property Taxes*
2013-14	$12,295,907
2014-15	$12,873,350
2015-16	$17,459,375
2016-17	$22,140,554
2017-18	$25,225,094
2018-19	$30,723,648
2019-20	$35,113,807
2020-21	$38,668,925
2021-22	$42,600,287
2022-23	$48,395,753
2023-24	$47,664,807
2024-25 (estimate)	$53,958,022
2025-26 (estimate)	$56,121,675

*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.
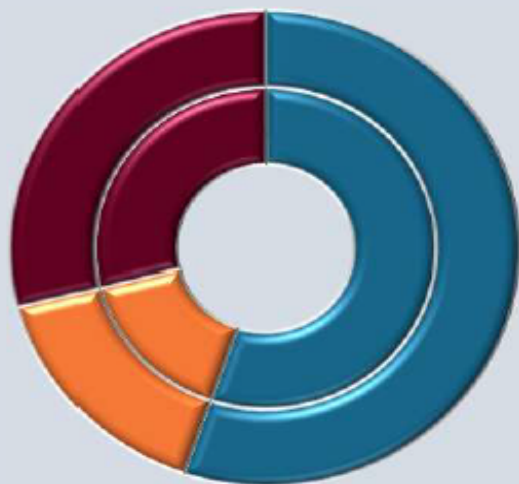
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Governor's January Budget Proposal for 2026-27 TK-12 Education

Proposition 98

Governor Newsom's 2026-27 Education Priorities

Core Education Enrichment Reserves

The Governor revisits key education priorities in his CALIFORNIA FOR ALL KIDS campaign

71% Over 70% of new spending is proposed for core education and key enrichment programs

29% Nearly one-third of available funding used to replenish the Rainy Day Fund

SOMETHING BORROWED, SOMETHING BLUE

Unfortunately, he also draws from last year's playbook with a proposed $5.6 billion settle-up—26% of new education funding—to address the state deficit

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Proposition 98

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

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

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

Due to persistent uncertainty in revenue projections, the Budget proposes creating $5.6 billion in settle-up in 2025-26 which decreases the Guarantee from $121.4 billion to $115.9 billion.

Total Budget includes total funding $149.1 billion ($88.7 billion General Fund and $60.4 other funds for all TK-12 education programs.

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Proposition 98 Rainy Day Fund

2025 Budget Act projected a total balance of $0 balance in the Public School System Stabilization Account (PSSSA) and 1) a mandatory deposit of $455 million in 2024-25 and 2) a mandatory withdrawal of the full balance of $455 million in 2025-26.

Adjustments in capital gains revenues revise these amounts in the Budget, requiring an increased deposit of $3.8 billion in 2024-25, eliminating the mandatory withdrawal in 2025-26 and replacing it with a mandatory deposit of $424.3 million, and requiring a mandatory withdrawal of $407.1 million in 2026-27.

Additionally, the Budget proposes a discretionary deposit of $240 million in 2025-26, further increasing the Proposition 98 safety net.

At the end of the three-year budget window, the total balance in the Proposition 98 Rainy Day Fund is $4.1 billion.

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Risks to Proposition 98 and Local Budgets

- In addition to the larger effects that the national and state economy could have on education funding and local budgets, historical risks persist alongside one relatively new risk

Declining Enrollment
Protracted declines in student enrollment continue to pressure local budgets—trends are expected to continue
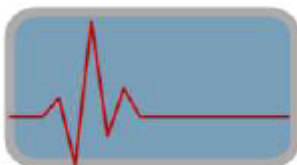
Deficit Spending
A growing number of LEAs are deficit spending, which, when coupled with declining enrollment, can create fiscal crises if unaddressed

Proposition 98 Settle-Up
The state's reliance on Proposition 98 borrowing is concerning as deficits mount

Proposition 98 and Local Budgets Health Risks
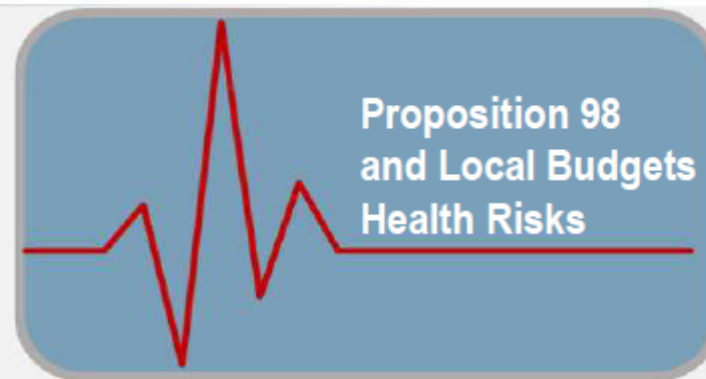
Highlights   **Show All**

Funding
So far, you're borrowing more than you normally do.

Prop 98
Settle-Up

19-20 20-21 21-22 22-23 23-24 24-25 25-26 26-27

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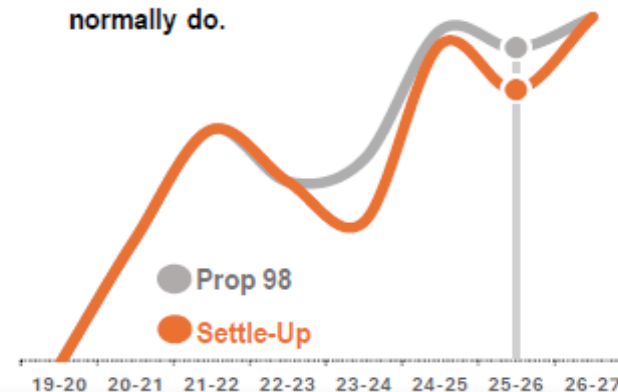
Multiyear State Budget Condition

- Although the Governor's Budget uses healthier state revenue assumptions than the Legislative Analyst's Office (LAO) in its November 2025 *Fiscal Outlook*, the state still faces a modest $2.9 billion shortfall in 2026-27

"If a [stock] market downturn of more than 20 percent—comparable to the decline of 2022—were to occur in 2026 and be sustained through the end of the year, revenue could be $25 billion to $30 billion below forecast within the budget window."

~ 2026-27 Governor's Budget Summary

Worsening Budget Conditions

$22 billion

with continued deficits in 2028-29 and 2029-30

In billions

	2026-27	2027-28
	-$2.9	-$22.0

$0.0
-$5.0
-$10.0
-$15.0
-$20.0
-$25.0
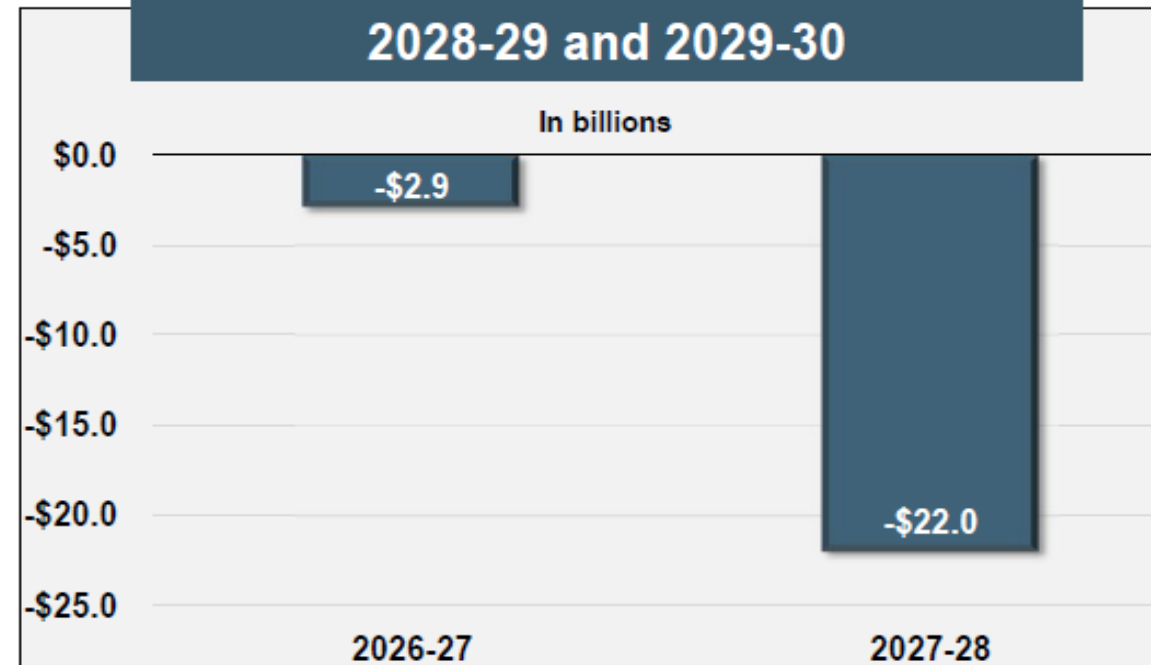
Settle-Up versus Maintenance Factor

- Historically, when the state has not appropriated the full guarantee, it has *suspended* Proposition 98, allowing lawmakers to appropriate less than the minimum guarantee
  - Proposition 98 has been suspended just three times—in 2004-05, 2010-11, and 2023-24
  - The 2023-24 minimum guarantee was suspended as part of the 2024-25 Enacted Budget when the state could not afford the higher estimate—today's conditions are eerily similar

Questions	Settle-Up	Maintenance Factor
What creates the obligation?	When revised funding level is more than previously appropriated	When the state suspends Proposition 98
Is it adjusted for inflation?	No	Yes, each year, the balance is adjusted for COLA and changes in ADA
When are payments made?	Based on a Director of Finance-determined or state-adopted schedule	Constitution requires payments when General Fund revenues are outpacing personal income
What determines payment amounts?	The Director's or state-adopted schedule	A constitutional formula

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2025-26 Settle-Up Proposal

- The Governor's Budget proposes the same withholding strategy used last year, but at a much higher amount

If the 2025-26 minimum guarantee is fully appropriated and allocated to TK-12 agencies on an equal per-ADA basis, LEAs would receive approximately

$909
per ADA

The Governor and Legislature determine how Proposition 98 funds are allocated to LEAs

In billions

$121.4

☑ Constitutional Funding Level

■ Governor's Budget Proposed Funding Level

$5.56

$115.9

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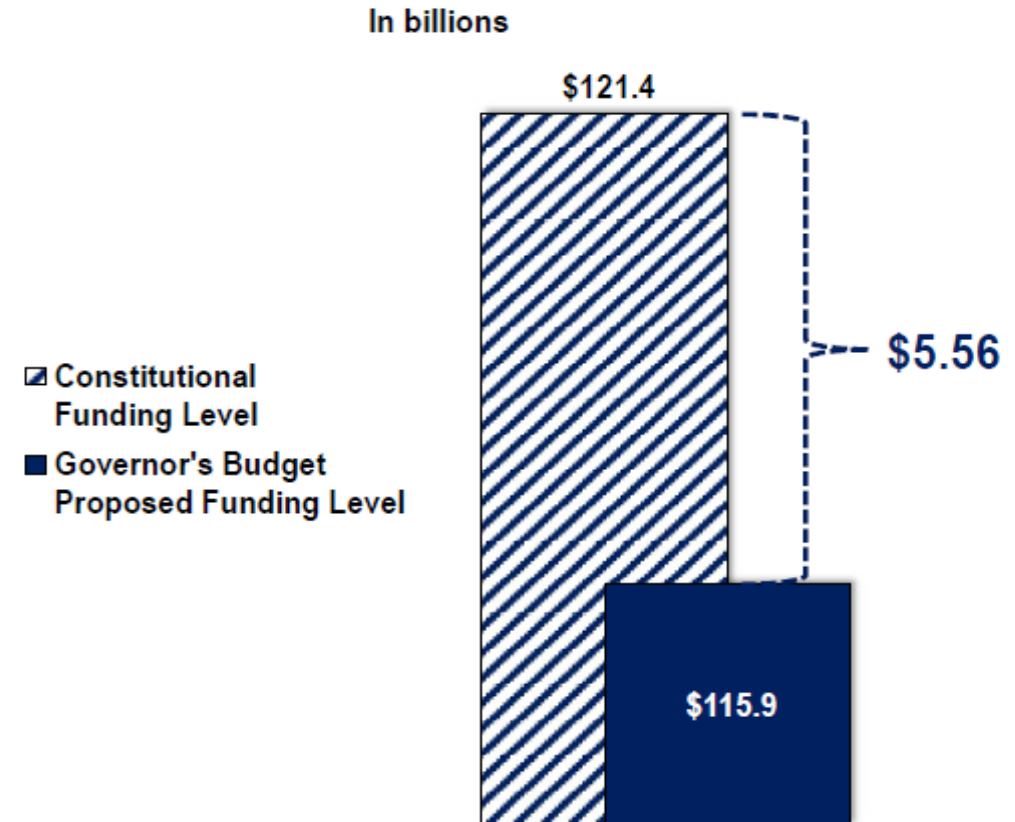
2026-27 Categorical Programs COLA

- COLA is provided for the LCFF Equity Multiplier and the following categorical programs:

Youth in Foster Care	Child Nutrition	Mandate Block Grant (MBG)	Special Education	State Preschool

$228.2 million is included to fund the 2.41% estimated statutory COLA

Adults in Correctional Facilities Program[1]	American Indian Early Childhood Education Program	American Indian Education Centers	Charter School Facility Grant Program	LCFF Equity Multiplier

[1] 2025-26 statutory COLA

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Next Steps

Budget committee hearings

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

Legislature must pass Budget Bill by June 15

Final budget deal must pass by June 30

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2026-27 SCCOE Budget Assumptions

Benefit Rates

Benefit	Object Codes	Benefit Rate	
State Teachers' Retirement System (STRS)	3101/02		19.10%
Public Employees' Retirement System (PERS)	3201/02		26.40%
Old-Age, Survivors & Disability Insurance-Social Security (OASDI)	3311/12	Maximum $184,500	6.20%
Medicare	3321/22		1.45%
Health & Welfare	3401/02	Per Open Position	$23,500
Unemployment Insurance (U.I.)	3501/02		0.05%
Workers' Compensation (W/C) - Lower Rate	3601/02	All SCCOE Programs Except Programs Subject to Higher Rate	1.03%
Workers' Compensation (W/C) - Higher Rate	3601/02	Head Start, Child Development & Special Education	4.28%

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Workers' Compensation Rates

Program	Workers' Comp Rate (%)
All SCCOE Programs except Programs listed below	1.03
Child Development (Fund 120)	4.28
Head Start (Fund 860)	4.28
Special Education (Funds 820 and 950)	4.28

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Indirect Rates

Program	Indirect Cost Rate (%)
a) All funding except programs listed below	10.41
b) Child Development (Fund 120)	7.25
c) Child and Adult Care Food Program (CACFP)	6.20
d) Head Start (Fund 860)	9.90
e) SELPA (Fund 810)	5.50
f) Special Education (Fund 820/950)	8.00
g) Migrant Education (Fund 870)	8.25

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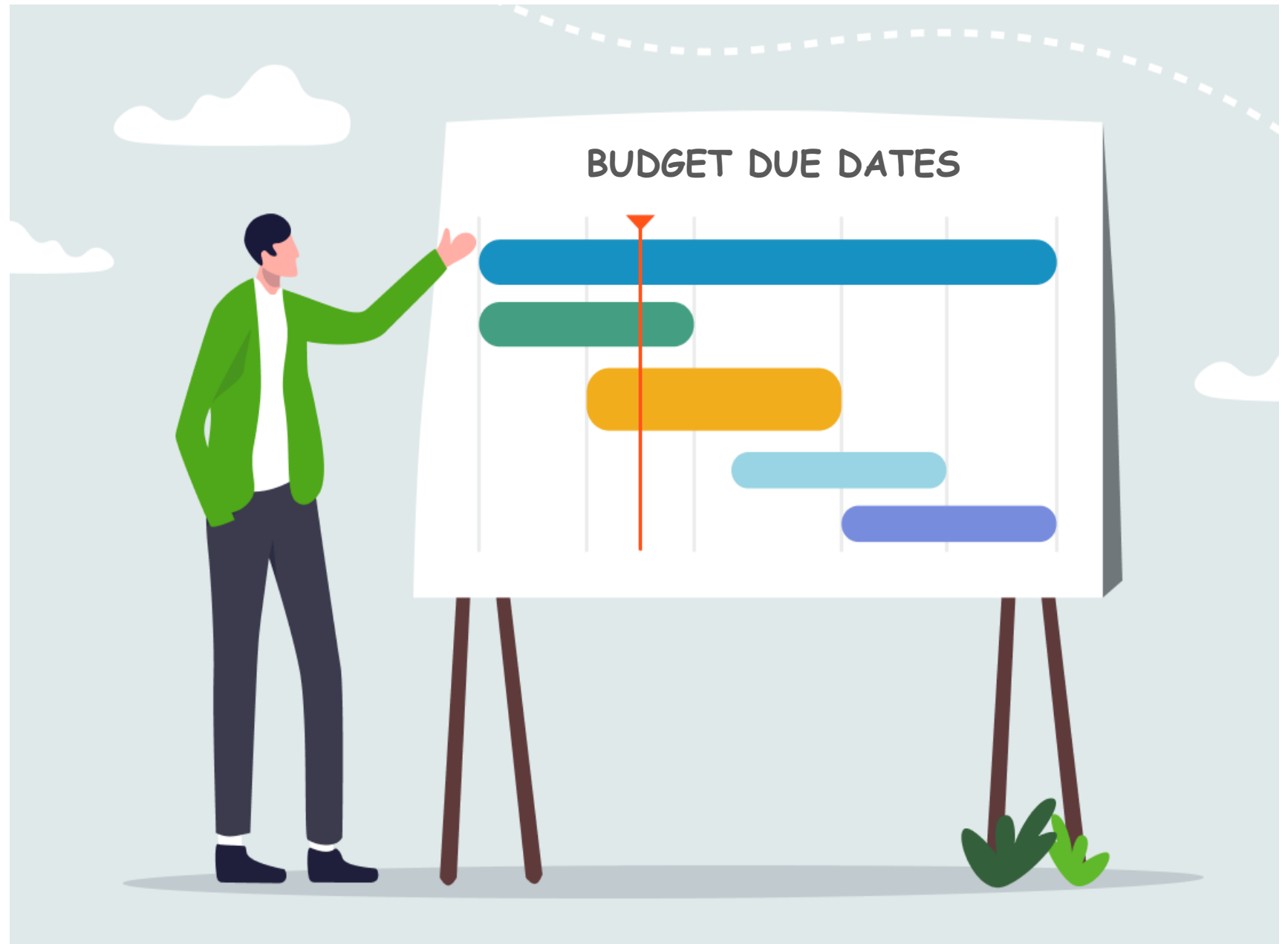
Budget Development Schedules

Budget Development Schedules

	Program Managers submit budgets to Accountant	Budget Office returns budgets to Program Managers for final review	Program Managers submit final budgets to Division Head for review	Division Head submits final budgets to Budget Office
Fund 800	Feb 23, 2026	Mar 16, 2026	Mar 17-20, 2026	Mar 27, 2026
Funds 88X/93X	Mar 02, 2026	Mar 23, 2026	Mar 24-27, 2026	Apr 03, 2026
All Others	Mar 09, 2026	Mar 30, 2026	Mar 31-Apr 3, 2026	Apr 10, 2026

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WARNING
DUE DATES ARE CLOSER THAN THEY APPEAR!

Budget Development & Funding Sources

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Budget Development & Funding Sources

➢ As we develop the budget it is important to understand the source of funding for the program(s)

➢ The Resource Code in SCCOE's 35-digit financial account string helps determine the type of funding source and the appropriate steps to take for developing the budget

➢ The two broad categories of funding sources are:

▪ Unrestricted Funding – Resource Code **0000 – 1999**

▪ Restricted Funding – Resource Code **2000 - 9999**

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SCCOE's 35-Digit Account String

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Cost Center	Site	Manager
XXX	XXXX	X	XXXX	XX	XXXX	XXXX	XXXXXX	XXX	XXXX
930	9144	0	5200	00	8600	2100	546210	000	3520

```
Fnd Resc Y Objt SO Goal Func CstCtr Ste Mngr
930-9144-0-5200-00-8600-2100-546210-000-3520
            Description:
Account status: Open      Roll Flag: Y Pseudo Code: 546210520000
            Fund: 930       CONTRACT SERVICES
        Resource: 9144      iSTEAM
        ProjYear: 0         NOT APPLICABLE
          Object: 5200      TRAVEL & CONFERENCES
         SubObjt: 00        TRAVEL & CONFERENCES
            Goal: 8600      COUNTY SERVICES TO DISTRICTS
        Function: 2100      SUPERVISION OF INSTRUCTION
        CostCent: 546210    Curriculum & Instruction Math
            Site: 000       UNDEFINED
         Manager: 3520      COORD MATH MARIA ISABEL GARCIA
```

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SCCOE's Funding Sources

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Cost Center	Site	Manager
XXX	XXXX	X	XXXX	XX	XXXX	XXXX	XXXXXX	XXX	XXXX
930	9144	0	5200	00	8600	2100	546210	000	3520

Category	Resource Code	Type	Example
Unrestricted	0000	General	General Fund Fund 800 Programs
	0001-1999	Other (for a specific purpose)	RE 0990 Transportation
Restricted	3000-5999	Federal	RE 5210-5240 Head Start
	6000-7999	State	RE 6500 Special Education
	8000-9999	Local	Grants/ Contracts/ Workshops/ Donations

Resource Code helps determine the type of funding source and the appropriate steps to take for developing a budget

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General Rule on Funding Sources

Unrestricted: Fund 800 Programs – RE 0000

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

Restricted: All Other Programs

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

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Development Process

Reports Provided by Accounting

Comparative Budget Report

- Comparison of
  - Prior year (2024-25) Working Budget and Actual
  - Current Year (2025-26) Adopted Budget, Working Budget, and Year-to-Date Actual
- Preliminary budget column for FY2026-27 is the FY2025-26 working budget as of January 31, 2026

Benefit Projection Report

- Benefit projection for FY2026-27 includes step & column and benefit rate increases for FY2026-27.
- All positions and account strings reflected in Benefit Projection Report are based on employee records as of January 30, 2026.

Budget Development Process

Budget **REVENUES** (Object Codes 8XXX)

Budget **EXPENDITURES** (Object Codes 1XXX – 7XXX)

Personnel Expenditures (Object Codes 1XXX – 3XXX)

Non-Personnel Expenditures (Object Codes 4XXX – 7XXX)

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Budget Development Process for **Fund 800**, **Resource Code 0000**

Budget **Expenditures Only**

Step 1
Personnel Expenditures

(Object Codes 1XXX – 3XXX)

Step 2
Non-Personnel Expenditures

(Object Codes 4XXX – 7XXX)

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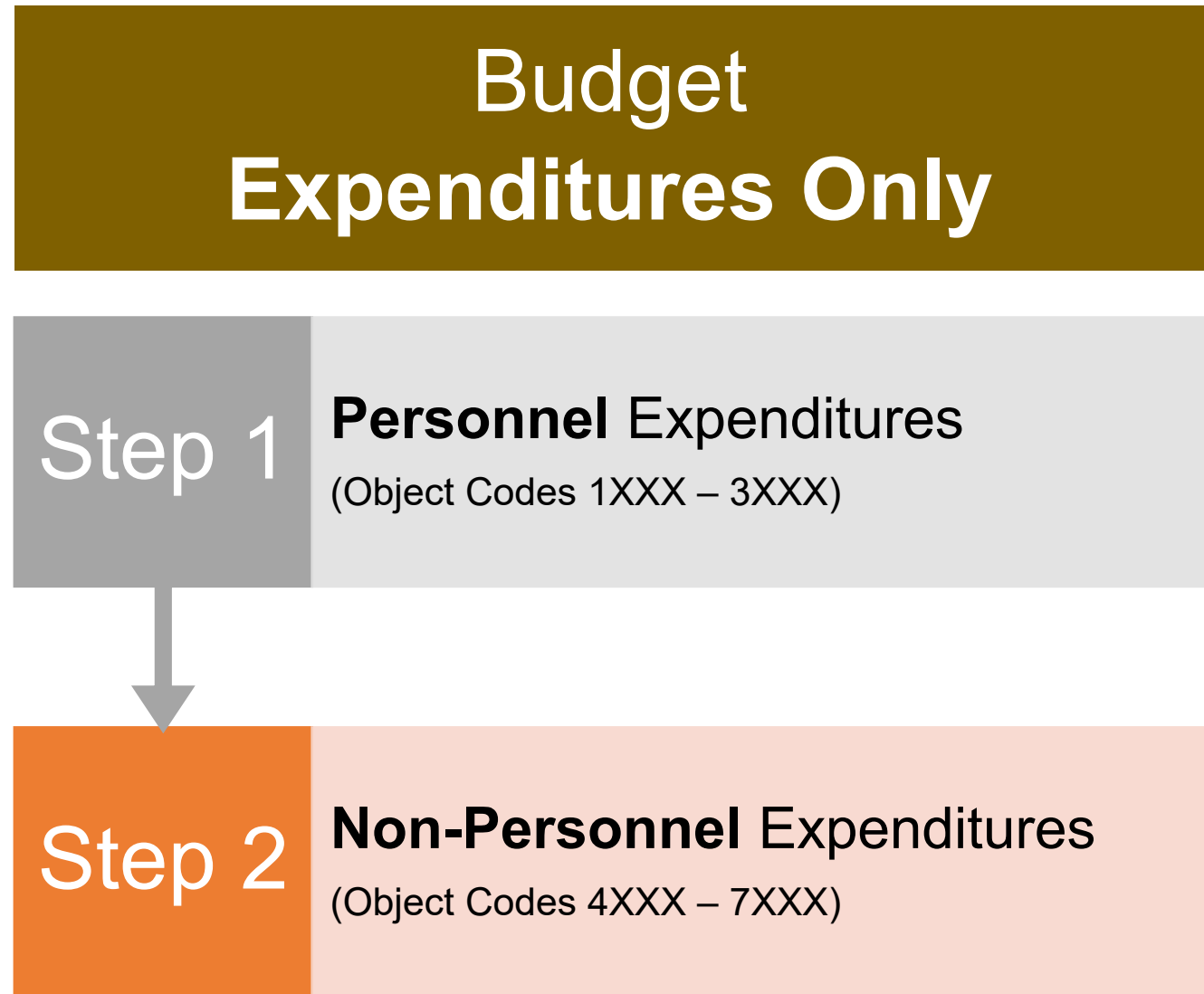
Final Budget Sample

Object	Object Description	Proposed Budget FY2026-27
8000	Revenue	$ 500,000
1000	Certificated Salaries	150,000
2000	Classified Salaries	150,000
3000	Benefits	94,993
4000	Materials & Supplies	10,412
5000	Professional/Consulting Services	47,453
	Total Direct Cost	$ 452,858
7310	Indirect Cost (10.41%)	47,142
	Total Expenditures	$ 500,000

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Budget Packet Submission

➢ **Program Manager:**

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

➢ **Program Accountant:**

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

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Budgeting Guidelines

Budget – SCCOE Board Policy

SCCOE Board Policy 3100 BP

- The SCCOE budget shall guide administrative decisions and actions through the year and shall serve as a tool for monitoring the fiscal health of the SCCOE.

- The SCCOE budget shall show a complete plan and itemized statement of all proposed expenditures in each fund of the SCCOE.

Board Policy 3000
Business and Noninstructional Operations

- 🚫 SCCOE funds may not be used to purchase alcoholic beverages.

- Purchases must meet program/department needs at the lowest responsible cost.

- Every purchase requires a formal contract, purchase order, or receipt and must comply with purchasing procedures.

- [SCCOE Board Policy 3300 AR](#)

- [SCCOE Board Policy 3300 BP](#)

- [SCCOE Board Policy 3310 AR](#)

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Board Policy 3000 Federal Grant Funds

- **3230 AR – Federal Grant Funds**
  - Allowable costs
  - Reasonable costs
  - Allocable costs
  - Prior written approval (Pre-Award costs)
  - Capitalization threshold for equipment:
    - Effective July 1, 2025, increased from $5,000 to **$10,000** per unit
  - Equipment definition and management
  - Equipment disposition
  - Supplies and computing devices

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Budget Companion Document

NEW

- Program Overview
- Current Year Program Goals
- Summary of Revenue Sources and Key Expenditures
- Rationale for Expenditures

Charter Schools Department - Fiscal Narrative

Program Overview

Under the direction of the County Superintendent, the Charter Schools Department coordinates the programmatic and fiscal oversight for charter schools approved by the Santa Clara County Board of Education. The department also serves as a resource for Santa Clara County's charter schools, school districts, state and local agencies as well as families and communities.

Current Year Program Goals

- 2024-25 Five Renewals
- 2024-25 Data Book
- 2024-25 Annual Visits
- Charter Authorizer Support Initiative (CASI)
- Two renewals upcoming in 2025-26

Revenue Sources

The Charter Schools Department is funded through the lesser of 1% of the authorized charter schools' revenue or the actual costs of oversight. These funds are considered as general fund dollars and are included in the general fund revenues. They are not a fee for service because these funds are mandated by statute (EC 47612.6) nor are they State revenue as they do not come directly from the State. These funds are restricted as they are to be used for charter school oversight only, but they are also unrestricted depending on how the authorizer determines how oversight is to be carried out. Currently, the CSD oversees 20 SCCBOE authorized charter schools which generates $1.06M in oversight fees. The Charter Schools Department budget for FY 2025–2026 reflects a strong financial position and targeted investments in leadership, operations, and program support.

- Total Revenue (after reserve): $1,060,085
- Total Expenditures (including proposed additions & CASI): $1,038,164
- Projected Surplus: $75,960

Key Expenditures:

- Personnel & Benefits: $1,067,000
- Operations & Services: $34,000
- CASI Program Support: $34,040

Rationale for Expenditures

The budget supports expanded services through the CASI contract while maintaining fiscal stability. Staff input was collected on 2/26/25. This input resulted in the decision to allocate funding to the EPIC platform to streamline renewals and oversight activities.

Funding Source

State/Federal/Grant

General Fund

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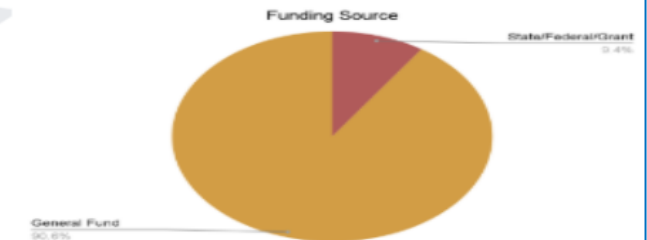
Budgeting Revenues

General Guidelines

Sponsored Projects/ Contracts

Budget revenue per sponsored project/contract award.

Include the award notification with the budget packet to your accountant

Revenue Generating Programs

Budget revenue per projected revenue for the upcoming year.

Revenue will be based on the amount stated on the Revenue Estimate Form.

Include Revenue Estimate Form with the budget packet to your accountant

Fund 800/ Resource Code 0000 Programs

These programs do not have to budget revenues

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Budgeting Revenues for New Sponsored Project *or* Contracts

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

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

Budget sponsored project award/ contract amount as the revenue

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

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Budgeting for Revenue & ADA Generating Programs

Prepare a revenue estimate, using current year estimate as basis

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

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

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

Santa Clara County
Office of Education

Revenue Estimate Form

Santa Clara County Office of Education

Revenue Estimate

Program Name: _____

Division: Business, Facilities, & Operations Division (BFOD) ▼

Program Mngr.: _____

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

* If applicable

Narrative

Authorizations

Program Manager _____ Date _____

Division Head _____ Date _____

Budgeting **Personnel** Expenditures

Santa Clara County
Office of Education

Comparative Budget Report

```
090 SCCOE                          COMPARATIVE BUDGET REPORT              J69807  BDR110   L.00.23 02/02/26 PAGE  1398
CBR for 26-27 budget developme

              Manager :2900      Manager Name                    Fund    :805        SUPPORT SERVICES
              CostCent:805290

                                 2024-2025     2024-2025     2025-2026     2025-2026     2025-2026     2026-2027     2026-2027
                                 WORKING       ACTUAL        ADOPTED       WORKING       ACTUAL        PRELIM        BUDGET
                                 Budget                      Budget        Budget                      Budget        CHANGE
              ------------------------------------------------------------------------------------------------------------------
2463      TELECOMMUNICATIONS
   805-0000-0-2400-00-0000-7200-805290-000-2900      119,616       119,612       120,078       120,078        70,029       145,079
   805-0000-0-2400-82-0000-7200-805290-000-2900                         87
      TOTAL:                                         119,616       119,698       120,078       120,078        70,029       145,079

      TOTAL: 2xxx                                    119,616       119,698       120,078       120,078        70,029       145,079

3202      PERS - CLASSIFIED
   805-0000-0-3202-00-0000-7200-805290-000-2900       27,404        27,403        31,341        30,464        17,766        39,172
      TOTAL:                                           27,404        27,403        31,341        30,464        17,766        39,172

3312      OASDI-CLASSIFIED
   805-0000-0-3312-00-0000-7200-805290-000-2900        7,416         7,393         7,445         7,445         4,270         8,995
      TOTAL:                                            7,416         7,393         7,445         7,445         4,270         8,995

3322      MEDICARE-CLASSIFIED
   805-0000-0-3322-00-0000-7200-805290-000-2900        1,734         1,729         1,742         1,742           999         2,104
      TOTAL:                                            1,734         1,729         1,742         1,742           999         2,104

3402      HEALTH & WELFARE-CLASSFIED
   805-0000-0-3402-00-0000-7200-805290-000-2900       14,349        15,856        14,206        17,416        10,159        21,617
      TOTAL:                                           14,349        15,856        14,206        17,416        10,159        21,617

3502      STATE UNEMPLOYMNT-CLASSFD
   805-0000-0-3502-00-0000-7200-805290-000-2900          603           596           606           606           344           292
      TOTAL:                                              603           596           606           606           344           292

3602      WORKERS COMP-CLASSIFIED
   805-0000-0-3602-00-0000-7200-805290-000-2900        1,242         1,238         1,247         1,247           715         1,504
      TOTAL:                                            1,242         1,238         1,247         1,247           715         1,504

      TOTAL: 3xxx                                     52,748        54,216        56,587        58,920        34,253        73,684
```

Budget changes are entered in this column

Classified Salaries 2xxx

Benefits 3xxx

Benefit Projection Report


```
090 SCCOE                                BENEFIT PROJECTION          J65147  PPS400   L.00.15 01/31/26 PAGE    132
BPR OTBS OSS 1.03 WC                     FTE COUNTED ON: 05/01/2026

         Manager :2900    Manager Name                    Fund    :805      SUPPORT SERVICES
         CostCent:805290

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

805-0000-0-2400-00-0000-7200-805290-000-2900
DOE JANE                             001109 53-53.5-05 070126/063027 137425.17       0.00 37104.80  8520.36 17355.79   274.85  1415.48
                                                        1.0000  66663.94       0.00     0.00  1992.66     0.00     0.00     0.00

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

                                                    STRS BO      PERS BO      MEDICARE     PERSPLUS     125 C/O      PERS RLR
        CostCent                                     0.00         0.00         1992.66      0.00         0.00         0.00
                            1.00
        Fund                                         0.00         0.00         1992.66      0.00         0.00         0.00
                            1.00
```

Annotations:

- Account String
- Employee Name
- Position Control # (PC#)
- Gross Salary for PC#001109
- Total Benefits for PC#001109: STRS, PERS, OASDI, H&W, SUI, W/Comp and Medicare
- FTE for PC#001109
- Total FTEs for this Cost Center
- Total Salaries in Object 2xxx for Cost Center
- Total Benefits by Cost Center

Santa Clara County Office of Education

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Budgeting **Personnel** Expenditures

Review the Benefit Projection Report

Validate:

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

Santa Clara County
Office of Education

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

Complete a Salary Account Change Form (SACF)

Include completed SACF with the budget packet to your accountant

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Office of Education

Salary Account Change Form (SACF)

SALARY ACCOUNT CHANGE FORM

Purpose of Form:

1. To request salary account code changes for **currently active** positions.
2. This form is vital for maintaining the Position Control Database which will be used to drive payroll and to project salaries and benefits for Budget Development.

Form Instructions:

1. Enter the full account string and percentage for current and requested allocations. These account strings follow the format: Fnd Resc-Y-Objt-So-Goal-Func-CstCtr-Ste-Mngr.
2. Please provide an explanation and secure identified signature approvals for changes before submitting your request.
3. If funds for position are not avaialble, submit a Budget Revision form to the Budget Office to align with the account code changes. Accountant will enter BT# in the Budget Transfer Box.
4. Once signed by program manager, submit packet to your Program Accountant or email to Budget Office at **BudgetOffice@sccoe.org** for IBS Director approval
5. **Budget Office will submit the approved forms to Human Resources.**

Program / Site / Fund:	
Effective Date:	
Authorized Requestor / Phone Ext:	

Employee Name	PC #	Position Name	FTE	Current Account String(s)	%	Requested Account String(s)	%

REVISED

Establishment of a New Position

Request for New or Increase of Position Form

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

Employee Fringe Benefit Cost Form

- Use 2026-27 Employee Fringe Benefit Cost Form to compute benefits for the new position
- These benefits should be included in the budget projection for the new position

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Office of Education

Employee Fringe Benefit Cost Form

2026-27 EMPLOYEE FRINGE BENEFIT COST FORM

FOR CERTIFICATED EMPLOYEES

NAME/PHONE: Jane Doe   DATE:

PROGRAM: PSEUDO CODE:

Base Salary+ Extra time (if any)	$ 100,000	**Employee Type Selection:**	
Cell Phone Stipend (Object 5911)			
Mileage Stipend (Object 5201)		A	Certificated Regular Employee
Vacation Payout (Sub Object 83)		B	Certificated Non-Regular
TOTAL SALARY	$ 100,000	C	Certificated Substitute
Employee Type	A	D	Cert Regular Emp w/ PERS
FTE	1		
Workers Comp Higher Rate 3.00%	Fund 820		

ACCOUNT	OBJECT CODE	BENEFITS RATE		CERTIFICATED EMPLOYEES (A,B,C,D) 1XXX Object Codes
STRS	3101	NO MAX	0.1910	19,100
PERS	3201	NO MAX	0.2640	0
OASDI	3311	MAX. $184,500	0.0620	
MEDICARE	3321	NO MAX	0.0145	1,450
HEALTH & WELFARE	3401	PER EMPLOYEE	$23,500	23,500
U.I.	3501	NO MAX	0.0005	50
W.C. 1.03%	3601	NO MAX	0.0103	1,030
W.C. 3.25%	3601-01	NO MAX	0.0325	3,250
		TOTAL BENEFITS		48,380
		TOTAL SALARY & BENEFITS		148,380
		TOTAL BENEFITS %		48.38%

Extra Time Pay (Sub Object 81)

Please do not enter FTE if calculating for Extra Time Pay

Health & Welfare Note:

$20,700 applies only to 1 open FTE. If you know the actual H & W employee

Worker's Comp Higher Rate 4.28% (.0428) for Funds

Fund 120   Fund 820

Fund 860   Fund 950

FOR CLASSIFIED EMPLOYEES

NAME/PHONE: DATE:

PROGRAM: PSEUDO CODE:

Base Salary + Extra time (if any)	$ 100,000	**Employee Type Selection:**	
Cell Phone Stipend (Object 5912)			
Mileage Stipend (Object 5202)		E	Classified Regular Employee
Overtime (Sub Object 82)		F	Classified Reg Emp w/ STRS
Vacation Payout (Sub Object 83)		G	Classified Non-Regular NO PERS
TOTAL SALARY	$ 100,000	H	Classified Non-Regular w/ PERS
Employee Type	E	I	Classified Substitute NO PERS
FTE	1	J	Classified Substitute w/ PERS
Workers Comp Higher Rate 3.00%			

ACCOUNT	OBJECT CODE	BENEFITS RATE		CLASSIFIED REGULAR EMPLOYEE (E & F) 2XXX Object Codes	CLASSIFIED NON REGULAR EMPLOYEE (G & H) 2XXX Object Codes	CLASSIFIED SUBSTITUTE EMPLOYEE (I & J) 2XXX Object Codes
PERS	3202	NO MAX	0.2640	26,400		
STRS	3102	NO MAX	0.1910	0		
OASDI	3312	MAX. $184,500	0.0620	6,200		
MEDICARE	3322	NO MAX	0.0145	1,450		
HEALTH & WELFARE	3402	PER EMPLOYEE	$23,500	23,500		
U.I.	3502	NO MAX	0.0005	50		
W.C. 1.03%	3602	NO MAX	0.0103	1,030		
W.C. 3.25%	3602-01	NO MAX	0.0325	0		
		TOTAL BENEFITS		58,630		
		TOTAL SALARY & BENEFITS		158,630		
		TOTAL BENEFITS %		58.63%		

Classified Non-Regular & Substitute Object Codes w/ NO PERS

Classified Non-Regular		Classified Substitute	
2150	2420	2155	2398
2185	2485	2190	2486
2285	2920	2256	2930

Worker's Comp Higher Rate 4.28% (.0428) for Funds:

Fund 120   Fund 820

Fund 860   Fund 950

Open positions that will **not** be budgeted *and* will be eliminated

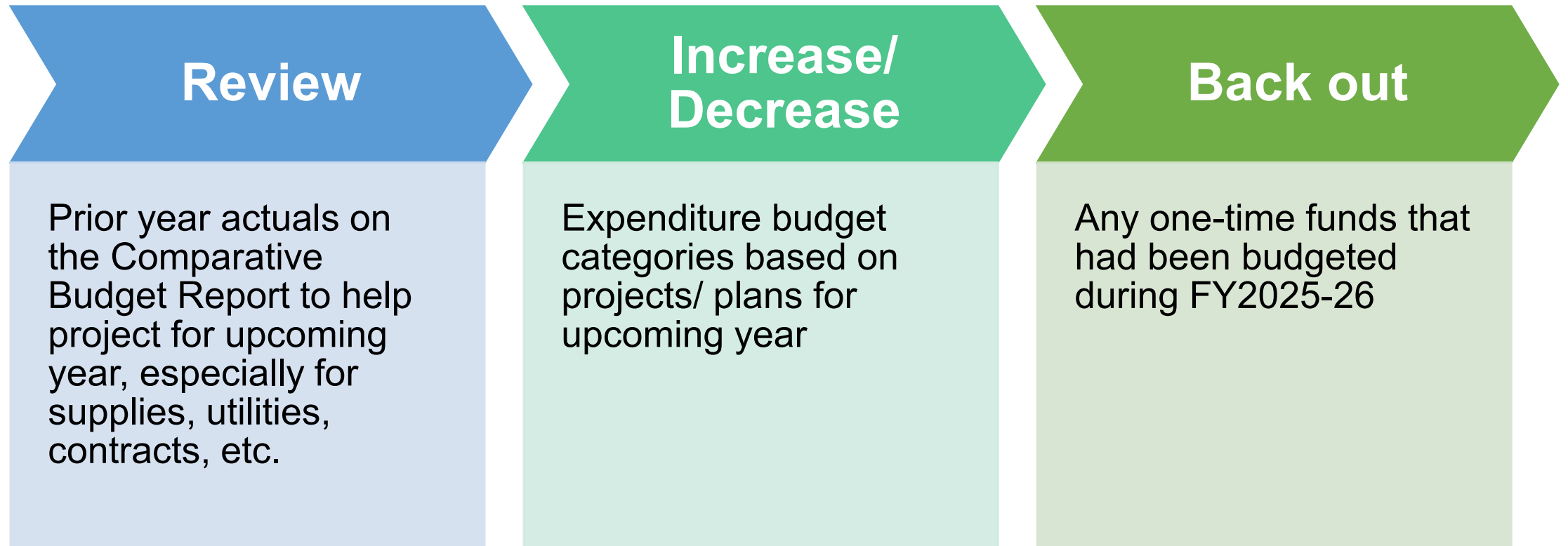Complete HR's 'Request to Decrease or Eliminate Position' form. Ensure this form is approved

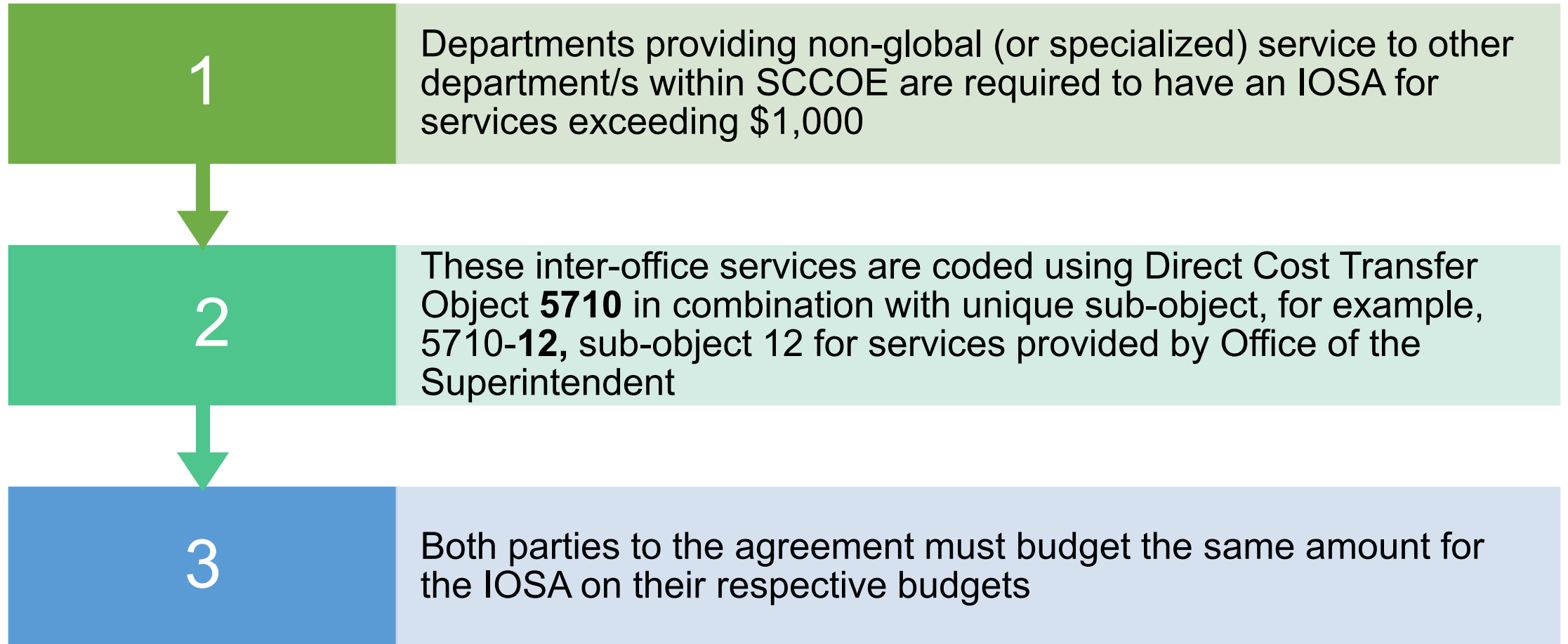Include approved form with the budget packet to your accountant

Santa Clara County Office of Education

Budgeting **Non-Personnel** Expenditures

General Guidelines

Review

Prior year actuals on the Comparative Budget Report to help project for upcoming year, especially for supplies, utilities, contracts, etc.

Increase/ Decrease

Expenditure budget categories based on projects/ plans for upcoming year

Back out

Any one-time funds that had been budgeted during FY2025-26

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Budgeting for Inter-Office Service Agreements (IOSAs)

1	Departments providing non-global (or specialized) service to other department/s within SCCOE are required to have an IOSA for services exceeding $1,000
2	These inter-office services are coded using Direct Cost Transfer Object **5710** in combination with unique sub-object, for example, 5710-**12,** sub-object 12 for services provided by Office of the Superintendent
3	Both parties to the agreement must budget the same amount for the IOSA on their respective budgets

Budgeting for Inter-Office Service Agreements (IOSAs)

4	a) Service Provider will budget a negative amount in 5710-XX b) Service Recipient will budget a positive amount in 5710-XX
5	Include the fully executed IOSA with the budget packet to your accountant
6	Please refer to IOSA procedures (included in the Budget Guide) for details

Santa Clara County
Office of Education

Budgeting for Phone & Internet Services

Budget

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

Changes in Service

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

Contact

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

Santa Clara County
Office of Education

Budgeting for Phone & Internet Services

Purchase Orders

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

Best Practice

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

Santa Clara County
Office of Education

Budgeting for Utility Services

Budget

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

Changes in Service

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

Purchase Orders

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

Budgeting for Utilities/ Custodial Services/ Other Related Costs for a Shared Facility

To Budget

- If you have a site that is shared with other program(s) such as Snell or Brownell, contact General Services to update occupied spaces if applicable.
- Work with your assigned program accountant to obtain the estimated costs to budget for utilities, custodial services, and other related site costs for FY2026-27.

Purchase Orders

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

Santa Clara County
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Budgeting for Technology Services

Item	Cost
Dell Pro Plus 14 (tax included)	$1,530
Dell P2400 Monitor (2)	$345
Dell WD22TB4 Dock	$300
Headset	$30
Web Camera	$35
Keyboard and Mouse	$30
Adobe CC License	$6
Phone	$200
Office License	$77
DUO	$15
TOTAL	**$2,568**

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

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Budgeting for Technology Services Workstation Refresh Program

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

- **Frequency**:
  - ➤It is a four-year workstation refresh program.

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

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Office of Education

Budgeting for Technology Services Workstation Refresh Program

UPDATED

• **How this program is funded:**

Program will use the SCCOE Hardware Assignment Website or Power BI application to view active workstation assignments

Technology will advise what model workstations are required for refresh.

It is the program's responsibility to budget for their eligible employee's workstation refresh each year.
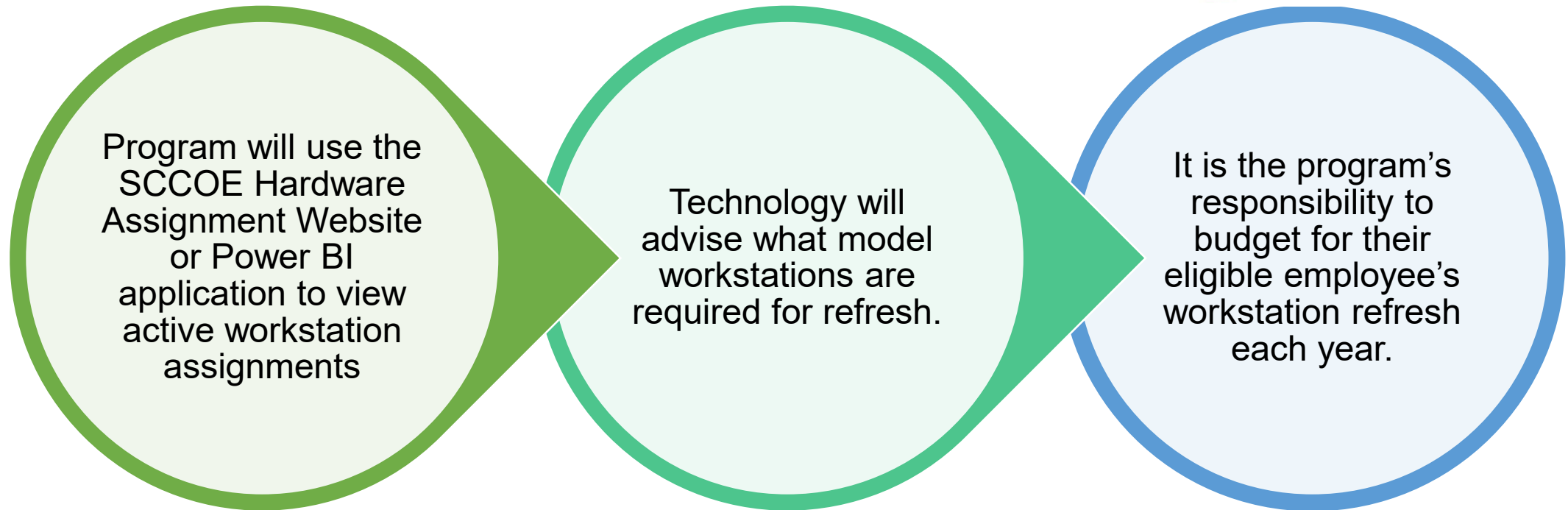
For questions or additional information, please contact:
Lee Andersen – Director III, Technology Infrastructure & Support
- ☎ (408) 453-6946
- ✉ landersen@sccoe.org

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Budgeting for Technology Services
Zoom/ DocuSign

- Programs are responsible for verifying DocuSign and Zoom accounts.

- Current accounts are updated daily and can be viewed on Technology & Data Services Division page of the Intranet.

- DocuSign and Zoom purchases will be based on program budget set up for Object Codes 5710/5750 and SubObject Codes **31** for DocuSign and **32** for Zoom and accounts as noted on Intranet.

For questions or additional information, please contact:
Jim Carrillo – Director III, Application and Software Engineering
- ☎ (408) 453-6944
- ✉ jcarrillo@sccoe.org

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Microsoft Copilot Functional Differences

Recommended Approach:
- Staff are encouraged to use Copilot Chat as the default option.
- Paid Microsoft 365 Copilot licenses should be requested only when there is a clear business need.
- **All paid license requests require Cabinet approval.**

Feature	Microsoft 365 Copilot (Paid)	Microsoft 365 Copilot Chat (Free)
Accessibility	Embedded in Microsoft 365 applications	Available via URL, downloadable app, Edge
Data Sources	Organization's Microsoft 365 tenant data	Web data
Security	Comprehensive security, privacy, compliance	Enterprise data protection (EDP)
Extensibility	Connect external organization data	Not applicable
Toggle Switch	Switch between Work and Web information	No toggle switch

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Microsoft Copilot Options Overview

Governance Lens	Copilot Chat (Included)	Microsoft 365 Copilot (Paid Upgrade)
Cost to Organization	Included within current Microsoft 365 licensing	Approx. $18 per user/month
Budget Impact	No additional funding required	Recurring operational expense
Primary Capability	Secure, web-grounded AI chat with enterprise data protection	AI embedded directly within Word, Excel, PowerPoint, Outlook, and Teams
Work Data Integration	Limited reasoning across organizational files	Full work-grounded AI using organizational documents, emails, and meetings
Use Case	Research, summarization, idea generation, quick insights	In-the-flow assistance while creating documents, presentations, and data analysis
Productivity Impact	Supports foundational AI adoption across the workforce	Drives higher efficiency for content-heavy and analytical roles
Access Strategy	Broad access to promote equitable AI readiness	Targeted deployment aligned to high-value roles
Governance Requirement	No approval required	Cabinet approval required prior to purchase

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Office of Education

Budgeting for Technology Services CoPilot AI Licensing

Technology and Data Services (TDS) informs programs/departments about CoPilot AI licenses, unit cost, and how it works.

Program must complete and submit form CoPilot AI License Request.

TDS will collect responses from online forms to create the budget for CoPilot AI Licensing total cost.

It is the program/department's (service recipient/requestor) responsibilities to create their own budget.

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Budgeting for Technology Services CoPilot AI Licensing (Cont'd.)

TDS program accountant will reconcile object code/sub-object code **57XX-36** to ensure it is net to zero.

TDS contacts other programs/departments if there are any discrepancies in the budget to confirm the number of licenses requested.

TDS must provide their accountant 35-digit account string that will be used for the contract and requisition. The amount budgeted in this account will be offset with TDS's **57XX-36** accounts.

• This ensures sufficient budget for contract/requisition.

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CoPilot AI Licensing Charge Back
New Fiscal Year 2026-27

On July 1, TDS enters a requisition based on the approved budget set up at Budget Development.

TDS program accountant will process a journal entry/cash transfer to charge back program as soon as licenses are issued and distributed.

During a fiscal year:

- If a program wants to request additional license(s) during a fiscal year, they must complete and submit the same form CoPilot AI License Request.
- TDS will initiate a budget revision and a journal entry/cash transfer to chargeback the program before TDS purchases additional license(s).
  ➢This ensures TDS will not cover extra costs for other programs.

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TDS Contact for CoPilot AI Licensing

- Lee Andersen – Director III, Technology Infrastructure & Support
  - ☏ (408) 453-6946
  - ✉ landersen@sccoe.org
- Danny Kwan – Manager, Technology Infrastructure &Support
  - ☏ (408) 453-6669
  - ✉ dkwan@sccoe.org

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Budgeting for Capital Outlay

- Object Codes **6XXX**

- Effective July 1, 2025, capitalization threshold has been increased from $5,000 to **$10,000** per unit.

- Effective January 01 ,2026, threshold for maintaining equipment inventory records has been creased from $500 to $1,500.
  - ➤ Object Code **4400** (Non-Capitalized Equipment):
    - *Unit cost from $1,500 to $9,999*
  - ➤ Object Code **4368** (Equipment under $1,500):
    - *Unit cost below $1,500*
  - ➤ Reference**:** Change to Threshold for Maintaining Equipment Inventory Records, California Department of Education *(https://www.cde.ca.gov/fg/ac/co/chgtothreshold2026.asp)*

Santa Clara County
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GPO Fee for Service Overview

- **What:**
  - ➤ Implementing a fee for service model for select services provided by the GPO Department
- **Who:**
  - ➤ Mandatory
  - ➤ For all internal SCCOE teams receiving Tier 3 GPO pre-award and/or post-award support when the sponsored project has no or reduced indirect costs
- **When:**
  - ➤ Fiscal Year 2026-2027

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Rationale & Implementation

- **Why:**
  - ➢To address budgetary concerns due to flat state funding
  - ➢To ensure sustainability for ongoing services provided by the GPO Department
- **How:**
  - ➢Through IOSAs
  - ➢Annual training to follow in early summer

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Budgeting for 2026-27 GPO Service Fees

Not to Exceed Amount Per Project Per Fiscal Year

Fee for Service for Tier 3

Project Type	Pre-Award	Post-Award
Foundation/ Other	$1,395	$2,163
Local Government	$3,487	$2,163
State Government	$8,369	$5,046
Federal Government	$8,369	$5,046

Pre-Award is based on the average amount of time to prepare this type of sponsored project submissions.
Post Award is based on the average amount of time providing technical assistance to project lead.

Santa Clara County
Office of Education

Cost Recovery for Sponsored Projects

- Mandatory as of September 12, 2023, per the *Memo: Cost Recovery for Competitive & Non-Competitive Sponsored Projects*

- Significant opportunities exist to recover additional costs to support programmatic efforts, to reduce administrative burden, and to expand the visibility of and access to SCCOE sponsored projects for competitive and non-competitive sponsored projects.

- Program leads are <u>required</u> to have consultations with departments <u>in advance of</u> application and/or budget submission for sponsored projects.

Sponsored Project Mandatory Guidance

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

When receiving sponsored projects, the following costs <u>shall</u> be taken into consideration for **all** budgets, inclusive of competitive and non-competitive sources:

- Indirect Costs
- Salaries & Benefits (Program & Other Org. Staff)
- Conference/Events/Convenings
- Facilities Use and Maintenance
- Information Technology
- Insurance
- Advertising and Public Relations
- Communication Expenses (Cell Phone Stipends, Internet)
- Travel
- Capitalized Equipment
- Materials & Supplies
- Computing Devices
- Copier Charges & Copy Cards
- Publication & Printing Costs
- Licensing
- Translation & Interpretation
- Procurement
- Data Governance

Santa Clara County Office of Education

Budgeting Indirect Costs

Compute indirect cost (refer to slide Indirect Cost Calculation)

- Object Codes 5100, 6xxx, and 7xxx are **not** subject to indirect
- Funds 800 Programs, Resource code 0000, are not subject to Indirect
- Subagreement exclusion threshold increases from $25,000 to **$50,000**, effective July 1, 2025. (3230 AR – Federal Grant Funds)

Reduced Indirect Rate Request

- Reduced indirect rate request must be made <u>only</u> if funder/contractor stipulates a lower indirect cost rate than SCCOE's approved indirect rate for FY2026-27
- Complete the 'Reduced Indirect Cost Rate Request' form and obtain all approvals prior to budgeting
- When routing Reduced Indirect Cost Rate Request form, be sure to attach supporting documentation, that is, sponsored project award that stipulates a lower indirect cost rate
- Included the <u>approved</u> form with the budget packet to your accountant

Santa Clara County Office of Education

Reduced Indirect Rate Request Form

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

Santa Clara County Office of Education

Reduced Indirect Rate Request

Program Name

Division: Professional Learning & Support Division (PLSD)

Program Manager _____ Date _____

Division Head _____ Date _____

Grant or Contract Description

Grant or Contract Amount $ _____

Maximum Indirect Rate (Allowed by Funding Agency) % _____

Attach documentation from the funding agency stating the maximum allowable rate.
If indirect is not allowed by funding agency enter zero under maximum indirect rate.

Approvals

Director, Internal Business Services

☐ Recommended ☐ Not Recommended

Signature _____ Date _____

Comments _____

Assistant Superintendent of Business Services

☐ Recommended ☐ Not Recommended

Signature _____ Date _____

Comments _____

County Superintendent of Schools

Signature _____ Date _____

Santa Clara County Office of Education

Indirect Cost Calculation

Indirect cost calculation based on revenues

1. Calculate Total Direct Cost:
    Direct Cost = Total Revenue ÷ (1 + Applicable Indirect Rate)

2. Calculate Indirect Cost:
    Indirect Cost = Total Revenue – Direct Cost
    Or utilize the **Indirect Cost Calculation Worksheet** on the intranet to compute the indirect cost

Indirect cost calculation based on direct expenditures

Indirect Cost = Total Direct Expenditures x Applicable Indirect Rate

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

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Indirect Costs Calculation for Sponsored Project with Fixed Revenues

Santa Clara County Office of Education

Indirect Costs Calculation

For Sponsored Projects With Fixed Revenues

BUDGET YEAR:					
PREPARED BY:					
APPROVED BY:					
Fiscal Year	-	-	-	-	-
Pseudo Code	544240859000				
Program Description	BUDGET DEVELOPMENT				
Program Manager	EDDIE MONEY				
Approved Indirect Cost Rate	10.41%				
Total Revenue Amount	525,000.00				
Less Proposed Expenses not subject to Indirect Cost:					
Subagreement for Services (OBJ 5100)	100,000.00				
Capital Outlay (OBJ 6XXX)	50,000.00				
Pass-Through Disbursements (OBJ 72XX)	25,000.00				
Indirect Total	33,000.00	-	-	-	-
Amount Available for Expenses Subject to Indirect (OBJ 1XXX - 5XXX, Except OBJ 5100)	317,000.00	-	-	-	-

A Balanced Budget

Revenues

Expenses

Budgeting Non-Personnel Expenditures for Fund 800 Programs

Total expenditure budget amount for Fund 800 programs, **object codes 4XXX – 6XXX**, do **not** typically change.

However, they can be re-allocated within the range of 4XXX-6XXX based on projection for the upcoming year.

Santa Clara County
Office of Education

Carryover Funds

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

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

*To ==urgently== budget carryover for specific sponsored projects/contracts, inform your accountant. Your accountant will **prioritize closing of the resource and releasing carryover***
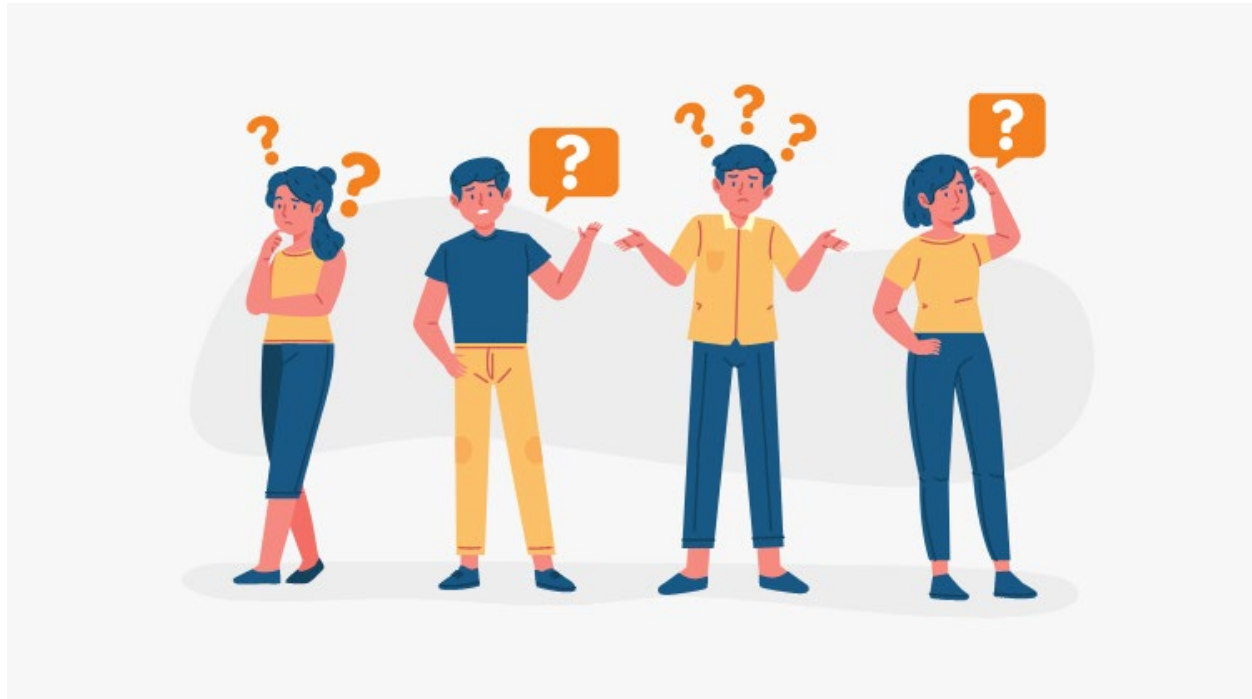
Carryover is only allowed to be budgeted during budget development as deemed appropriate, when budgeting for position/s (FTEs) and continuity of services or program activities that need to commence on July 1 of the new fiscal year

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

Santa Clara County
Office of Education

Carryover Request Form

Internal Business Services
Carryover Request Form

Santa Clara County Office of Education

Fiscal Year for carryover to

DATE OF REQUEST

DIVISION

FIRST AND LAST NAME OF REQUESTOR

TELEPHONE NUMBER OF REQUESTOR

NAME OF PROGRAM FOR WHICH REQUEST IS MADE

ESTIMATED CARRYOVER AMOUNT:

PROGRAM SUMMARY:

REQUESTED CARRYOVER AMOUNT:

REASON FOR RECOMMENDATION BY DIVISION

Required Documentation:
1. Excel spreadsheet illustrating the following:
   - Estimated carryover amount
   - Budget proposal of how carryover will be spent
2. Financial summary report of current year
3. Financial summary report of prior two years (expenditures and carryover)
4. Salary projection reports if applicable
5. Any other supporting documentation

Are there any other funding sources available to fund these expenditures? If yes, please list account (s).

☐ Yes ☐ No   ACCOUNT:

Must be signed by Department Head and Division Head / Assistant Superintendent **prior** to submission to Internal Business Service, Accounting Services

SIGNATURE OF DEPARTMENT HEAD

DATE SIGNED

SIGNATURE OF DIVISION HEAD / ASSISTANT SUPERINTENDENT

DATE SIGNED

Reviewed by Accounting Services	Reviewed by Assistant Director, Internal Business Services	
Comments:	☐ Recommended ☐ Not Recommended. Return to Division.	
	ASSISTANT DIRECTOR, INTERNAL BUSINESS SERVICES	DATE SIGNED
	Reviewed by Director, Internal Business Services	
	☐ Recommended ☐ Not Recommended ☐ Recommended with Modifications	
	DIRECTOR, INTERNAL BUSINESS SERVICES	DATE SIGNED
Accounting Staff Date		

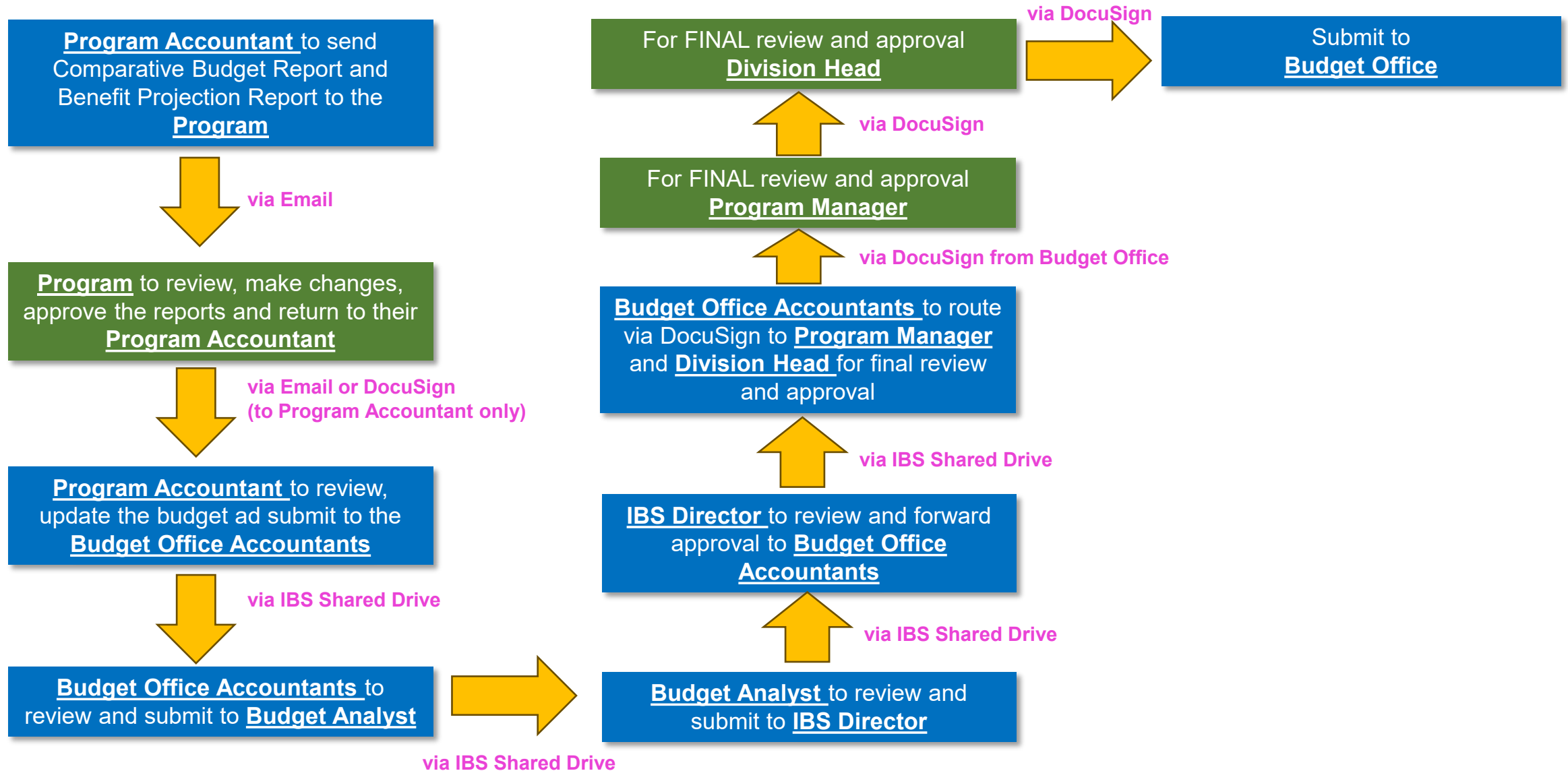| **APPROVED**	ASSISTANT SUPERINTENDENT, BUSINESS SERVICES	DATE SIGNED

When in Doubt

Please consult your Program Accountant

Budget Development Packet Submission to Internal Business Services

Program Accountant to send Comparative Budget Report and Benefit Projection Report to the **Program**

↓ **via Email**

Program to review, make changes, approve the reports and return to their **Program Accountant**

↓ **via Email or DocuSign (to Program Accountant only)**

Program Accountant to review, update the budget ad submit to the **Budget Office Accountants**

↓ **via IBS Shared Drive**

Budget Office Accountants to review and submit to **Budget Analyst**

→ **via IBS Shared Drive**

Budget Analyst to review and submit to **IBS Director**

↑ **via IBS Shared Drive**

IBS Director to review and forward approval to **Budget Office Accountants**

↑ **via IBS Shared Drive**

Budget Office Accountants to route via DocuSign to **Program Manager** and **Division Head** for final review and approval

↑ **via DocuSign from Budget Office**

For FINAL review and approval **Program Manager**

↑ **via DocuSign**

For FINAL review and approval **Division Head**

→ **via DocuSign**

Submit to **Budget Office**

Santa Clara County Office of Education

Budget Development Resources

Reference materials are available on SCCOE website

Internal Business Services ∨

Accounting

Budget Office

Payroll Services ∨

Budget Office

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

Budget Workshop Resources

Santa Clara County
Office of Education

What's New in Budget Guide?

- Budget Development Checklist
- Interim Financial Reports Checklist
- Revised Salary Account Change Form
- Revised Indirect Cost Calculation Sheet

Santa Clara County
Office of Education

Contracts/ Agreements Training FY25-26

- Session 1
  - Date: 05/07/2026
  - Time: 10:30 AM – 12 PM

- Session 2:
  - Date: 05/14/2026
  - Time: 10:30 AM – 12 PM

Save the Date!

Santa Clara County
Office of Education