

County of Santa Cruz, California
Final Budget 2008-2009



Recommended by:
Susan A. Mauriello
County Administrative Officer

Compiled by:
Mary Jo Walker
Auditor-Controller

NATURAL RESOURCES OF SANTA CRUZ COUNTY

Santa Cruz County is located at the north end of the Monterey Bay, along the central coast of California. The County extends from the redwood-forested mountains to rolling farmlands and wetland sloughs, with miles of beaches along the Pacific Coast.

Santa Cruz is the gateway to the Monterey Bay National Marine Sanctuary. The County has 29 miles of beaches and includes six state parks and six state beaches. The State of California owns and maintains 42,334 acres of parks in the coastal and mountainous areas of Santa Cruz County. The County maintains an additional 1,400 acres of parks, and numerous parks are also found within the cities.

The area is well-known for watersports such as sailing, surfing, fishing, diving, kayaking, and viewing marine mammals. Other popular outdoor sports include hiking, cycling, camping, rock climbing, skateboarding, birding and butterfly watching.

COVER PHOTO

Farm and wetlands near Watsonville

Photo by Stephen Slade

Courtesy of the Land Trust of Santa Cruz County

PREFACE

Dear Citizens:

This is the final budget for the County of Santa Cruz as compiled by the County Auditor-Controller.

This final budget document is the spending plan for fiscal year 2008-2009. A brief description of the contents follows:

- ◆ Budget Introduction presents a budget overview and narrative descriptions of the various organizations represented in the budget.
- ◆ Schedules 1 and 13 are summaries of the various funds' financing requirements, both sources and uses
- ◆ Schedules 2 and 14 show the carry over fund balances available for financing the current year budget. They represent the unexpended balance available from the previous year.
- ◆ Schedules 3 and 15 reflect the reserve requirements of the various funds.
- ◆ Schedule 4 sheet 1 shows the summary of estimated revenue and other financing sources by revenue object. Schedule 4 sheet 2 summarizes estimated revenue and other financing sources by fund types.
- ◆ Schedule 5 shows the financing resources by line item detail for each of the general government operations by source.
- ◆ Schedule 6 presents property tax revenue data for the general government operations.
- ◆ Schedule 7 is a recap of budget uses by function and fund for general government operations.
- ◆ Schedule 8A shows the budget uses by function and fund for general government operations.
- ◆ Schedule 8 summarizes the financing requirements for general government operations.
- ◆ Schedules 9 and 16 show the financing uses and sources detail line item for each general government operation and special purpose district.
- ◆ Schedule 10 reflects the revenues and expenses for the operation of general government's internal service funds.

Sincerely yours,

Chairperson	Ellen Pirie,	Supervisor 2 nd District
	Neal Coonerty,	Supervisor 3 rd District
	Tony Campos,	Supervisor 4 th District
	Mark W. Stone,	Supervisor 5 th District
	Janet Beautz,	Supervisor 1 st District

Click blue text to view information.

COUNTY OF SANTA CRUZ
2008-2009 Final Budget
Table of Contents

	Organizational Reference	Page
PREFACE		
TABLE OF CONTENTS		
BUDGET INTRODUCTION		i
COUNTY FUND SUMMARIES		
Schedule 1 - Summary of County Budget		1
Schedule 2 - Analysis of Fund Balance Unreserved/Undesignated		2
Schedule 3 - Detail of Provisions for Reserves/Designations		3
Schedule 4 - Summary of Estimated Additional Financing Sources		4
Schedule 5 - Analysis of Financing Sources by Source by Fund		6
Schedule 6 - Analysis of Current Property Taxes and Assessed Valuation		36
Schedule 7 - Summary of County Financing Requirements by Function & Fund		38
Schedule 8A - Schedule of Specific Financing Uses by Function and Activity		40
Schedule 8 - Schedule of County Financing Requirements		45
COUNTY BUDGET DETAIL SCHEDULE 9 - FINANCING USES DETAIL		
COUNTY DEPARTMENTAL		
Agricultural Commission & Wts & Measures - Department 3		
Agricultural Commissioner	03/20/00	47
Weights and Measures	03/30/00	49
Staffing for Mosquito Abatement	03/40/00	51
Agricultural Extension - Department 6	06/00/00	53
Assessor - Department 9	09/00/00	54
Auditor-Controller - Department 12	12/00/00	56
Board of Supervisors - Department 15	15/00/00	58
County Administrative Office-Clerk of the Board- Department 18	18/00/00	59
County Clerk/Elections 21	21/40/00	61
County Recorder – Department 23	23/00/00	63
County Counsel - Department 24	24/00/00	65
Child Support Services - Department 25	25/00/00	67
District Attorney/Public Administration - Department 27	27/00/00	69
Office of Emergency Services - Department 30		
Office of Emergency Services	30/20/00	72
Communications – Office of Emergency Services	30/30/00	74
County Fire Service- Office of Emergency Services	30/40/00	75
General Services - Department 33		
General Services	33/10/00	78
Facilities Management	33/30/00	80
Purchasing	33/40/10	83
Central Stores	33/40/20	85

COUNTY OF SANTA CRUZ

2008-2009 Final Budget

Table of Contents

	Organizational Reference	Page
Grand Jury - Department 35	35/00/00	87
Health Services Agency - Department 36	36/00/00	88
Human Services Department - Department 39		
Homeless	39/10/20	95
Workforce	39/10/60	96
Social Services	39/20/10	97
Categorical Aids	39/20/20	100
General Assistance	39/20/30	101
Family Assistance	39/20/40	102
Veterans' Service	39/30/00	103
Community Programs	39/50/00	104
Technical Radio Services 43	43/00/00	106
County Contributions to Courts - Department 45	45/00/00	108
Parks, Open Spaces and Cultural Services - Department 49	49/00/00	110
Personnel - Department 51		
Personnel	51/00/00	113
Risk Management - Liability	51/50/20	115
Planning - Department 54	54/00/00	116
Probation - Department 57		
Juvenile Hall	57/20/00	119
Probation	57/40/00	121
State Correctional Schools	57/60/00	124
Care of Court Wards	57/70/00	125
Public Defender - Department 59	59/00/00	126
Public Works - Department 60		
Public Works Real Estate	Fund 10-900	60/20/00
Public Works Roads Surveyor	Fund 10-901	60/20/00
Public Works Live Oak Parking	Fund 10-902	60/20/00
Public Works Construction Insp	Fund 10-903	60/20/00
Publics Works Engineering	Fund 10-904	60/50/00
Public Works Transportation	Fund 21-220	60/20/00
Public Works Road Fund	Fund 25	60/20/00
Sheriff-Coroner - Department 66		
Sheriff-Coroner	66/10/00	135
Sheriff-Coroner Burial of Indigents	66/10/50	139
Detention	66/20/00	140
Court Security	66/40/00	143
Treasurer-Tax Collector - Department 73	73/00/00	144
CUSTODIAL FUNDS - DEPARTMENT 13		
Auditor-Controller Oversight		
Finance	13/12/20	147
Debt Service – Certificates of Participation	13/12/15	150

COUNTY OF SANTA CRUZ

2008-2009 Final Budget

Table of Contents

	Organizational Reference	Page
Debt Service - TRAN	13/12/17	151
Debt Service - CHFFA	13/12/35	152
Reserves – Contingencies	13/13/25	153
County Administrative Officer Oversight		
Health and Safety, Air Pollution	13/18/10	154
Public Protection, Animal Safety	13/18/20	155
Public Protection, Assn of Monterey Bay Area Govn	13/18/30	156
Public Protection, Local Agency Formation Commission	13/18/45	157
Education, Library	13/18/55	158
Parks, Open Spaces and Cultural Services Oversight		
Off-Highway	13/49/25	160
Art in Public Places	13/49/35	161
Cultural Services	13/49/45	162
Planning Oversight		
Fish and Game	13/54/20	163
Housing	13/54/30	164
Housing Administrative	13/61/01	165

PLANT INCLUDING PARK DEDICATION - DEPARTMENT 19

		Fund/Subfund	
Plant Acquisition General Fund- Department 19	19/00/00	10/110	167
Accumulated Capital Outlay Fund	19/00/00	10/500	168
La Selva I-01	19/00/00	21/120	169
Aptos I-02	19/00/00	21/125	170
Live Oak I-03	19/00/00	21/130	171
Pajaro I-04	19/00/00	21/135	172
San Andreas II-05	19/00/00	21/140	173
Carbonera II-06	19/00/00	21/145	174
Soquel II-07	19/00/00	21/150	175
San Lorenzo II-08	19/00/00	21/155	176
Aptos Hills III-09	19/00/00	21/160	177
Skyline III-10	19/00/00	21/165	178
Summit III-11	19/00/00	21/170	179
Eureka III-12	19/00/00	21/175	180
North Coast III-13	19/00/00	21/180	181
Bonny Doon III-14	19/00/00	21/185	182
Salsipuedes III-15	19/00/00	21/190	183
Alba Rec	19/00/00	21/195	184
Boulder Creek Rec	19/00/00	21/200	185
La Selva Rec	19/00/00	21/205	186
Opal Rec	19/00/00	21/210	187
CERTS Reserve	19/00/00	21/215	188
Fund Interest	19/00/00	21/216	189
State Park Bonds	19/00/00	21/310	190

COUNTY OF SANTA CRUZ

2008-2009 Final Budget

Table of Contents

	Organizational Reference	Page
CAPITAL PROJECTS		
FUND 40-100		
Budget Summary		191
Revenue Sources by Project		192
Rebudgeted Estimated Revenue Detail		193
Expenditure Requirements by Project		194
MEASURE E FUND 40-400		
Expenditure Requirements by Project		195
SUMMARY OF ALLOWED POSITIONS		
Summary of Allowed Positions		197
Allowed, Recommended & Approved Positions		198
Salary Ranges		222
INTERNAL SERVICE FUNDS		
CORRELATION OF SCHEDULE 10 TO SCHEDULE 9 BUDGETS		233
INTERNAL SERVICE FUNDS - SCHEDULE 9		
General Services Fleet Operations - Department 33	33/35/00	235
Information Services Administration- Department 42	42/10/00	237
Information Services Telephone - Department 42	42/20/00	239
Information Services Duplication - Department 42	42/30/00	241
Information Services Technical Support - Department 42	42/40/00	243
Personnel Employee Relations Benefits - Department 51	51/10/10	245
Personnel Risk Management and Self Insurance - Department 51	51/50/10	246
Personnel Liability and Property Insurance - Department 51	51/50/20	248
Personnel Workers Comp Self Insurance - Department 51	51/50/30	249
Personnel State Unemployment Insurance - Department 51	51/50/40	250
Personnel Employee Benefits-Staffing - Department 51	51/50/50	251
Public Works Administration - Department 60	60/00/00	253
INTERNAL SERVICE FUNDS - SCHEDULE 10		
General Services Fleet Operations Service Center		255
Information Services		257
Information Services Central Duplicating		259
Personnel Dental Health Insurance		260
Personnel Risk Management and Self Insurance		261
Personnel Liability and Property Insurance		262
Personnel Workers Comp Self Insurance		263
Personnel State Unemployment Insurance		264
Personnel Employee Benefits-Staffing		265
Public Works		266

COUNTY OF SANTA CRUZ

2008-2009 Final Budget

Table of Contents

	Organizational Reference	Page
SPECIAL DISTRICT FUND SUMMARY SCHEDULES		
Schedule 13 - Summary of Special District Budgets		267
Schedule 14 - Analysis of Fund Balance Unreserved/Undesignated		272
Schedule 15 - Detail of Provisions for Reserves/Designations		277
SPECIAL DISTRICT BUDGETS		
SPECIAL DISTRICT BUDGETS - SCHEDULE 16 - PUBLIC PROTECTION		
CSA #48 - County Fire Protection	304400	283
Extended Police Protection CSA#38	136601	284
CSA #4 - Pajaro Dunes	304300	285
Pajaro St Drain Maint Dist	622245	287
SC Flood Control & Water Conservation Zone 4 (EH)	135461	289
SC Flood Control & Water Conservation Zone 5	622350	291
SC Flood Control & Water Conservation	135462	292
SC Flood Control & Water Conservation Zone 8	622360	294
SC Flood Control & Water Conservation Zone 5 Exp. Constr.	622365	295
SC Flood Control & Water Conservation Zone 6	622375	296
SC Flood Control & Water Conservation Zone 7	622380	297
SC Flood Control & Water Conservation Zone 7A	622385	298
SPECIAL DISTRICT BUDGETS - SCHEDULE 16 - HEALTH AND SANITATION		
Ben Lomond Closure	650120	299
Boulder Creek CSA 7	625105	300
Buena Vista Closure	650121	301
County Disposal Sites CSA 9C Capital Improvements	625110	302
Davenport Sanitation	625125	304
Davenport Davis-Grunsky Loan	136416	306
Freedom Co Sanitation Expansion Construction	625140	307
Freedom Co Sanitation	625130	308
Graham Hill CSA 57	625141	309
Mosquito Abatement CSA #53	130320	310
Mosquito Abatement CSA #53 – North	130321	311
Pasatiempo/Rolling Woods Sewer District	136076	312
Place De Mer CSA #2	625143	313
Rolling Woods CSA 10	625170	314
Sand Dollar CSA 5	625200	315
SC Septage CSA 12 General	136607	316
SC Septage CSA 12 Capital Improvements	133609	317
SC Septage CSA 12 Zone A	133608	318
Summit West CSA 54	625226	319
Trestle Beach CSA 20	625230	320

COUNTY OF SANTA CRUZ

2008-2009 Final Budget

Table of Contents

	Organizational Reference	Page
SPECIAL DISTRICT BUDGETS - SCHEDULE 16 – RECREATION		
CSA # 11-Parks and Recreation	134910	321
SPECIAL DISTRICT BUDGETS - SCHEDULE 16 – ROADS		
Aptos Seascap CSA 3	622100	323
Braemoor CSA 47	622105	324
Co Hwy Safety Serv Area 9	622115	325
Co Hwy Safety Serv Area 9 Zone A	622120	326
Co Hwy Safety Serv Area 9 Zone B	622125	327
Co Road Maintenance CSA 9D Zone 1	622130	328
Co Road Maintenance CSA 9D Zone 2	622135	329
Co Road Maintenance CSA 9D Zone 3	622140	330
Country Estates CSA 35	622145	331
Empire Acres CSA 17	622150	332
Bonita Encino CSA 43	622160	333
Forest Glen CSA 36	622165	334
Felton Grove CSA 56	622166	335
Glenwood Acres CSA #30	622170	336
Hidden Valley CSA 26	622180	337
Hopkins Gulch CSA 51	622185	338
Huckleberry Woods Rd Maint CSA 15	622190	339
Hutchinson Rd CSA 13	622195	340
Oakflat Road CSA 13A	622200	341
Kelly Hill CSA 22	622210	342
Larsen Rd CSA #34	622215	343
Loma Prieta CSA 41	622220	344
Lomond Terrace CSA #28	622225	345
McGaffigan Mill Road CSA 59	622231	346
Old Ranch Rd CSA 23	622240	347
Pinecrest CSA 46	622265	348
Pineridge CSA #24	622275	349
Ralston Way CSA 40	622285	350
Redwood Dr CSA #33	622300	351
Reed Street CSA 39	622305	352
Roberts Rd CSA 37	622310	353
Ridge Drive CSA # 58	622312	354
Riverdale Park Road CSA 55	622317	355
Robak Dr CSA 16	622320	356
Streetscape - CSA #9E	136105	357
Sunlit Ln CSA 42	622400	358
Sunbeam Woods CSA 44	622405	359
Vineyard CSA #50	622410	360
View Circle CSA #32	622420	361
Viewpoint Rd CSA #25	622425	362

COUNTY OF SANTA CRUZ

2008-2009 Final Budget

Table of Contents

	Organizational Reference	Page
Upper Pleasant Valley 52	622435	363
Westdale Dr CSA 21	622440	364
Whitehouse CSA #18	622445	365
SPECIAL DISTRICT BUDGETS - SCHEDULE 16 - REDEVELOPMENT AGENCY		
LO/SOQ RDA Tax Increment-Cap Proj	136110	367
LO/SOQ RDA Tax Increment-LMIH	136120	368
RDA Administration - Property Management	610115	369
RDA Admin - LO/SOQ RDA-Capital Project	610110	370
Administration-LMIH	610120	373
RDA Capital Projects Fund	611100	374
RDA Capital Projects Schedule		375
RDA Low & Mod Income Housing	612200	376
Soquel Village Business Improvement	136195	377
Soquel Village Parking Improvement	136196	378
APPENDIX		
Final Budget Actions for 2008-2009 Fiscal Year		379
Exhibit A - Resolution Adopting Final Budget		381
Exhibit B - Funds Requiring Budgetary Changes in Appropriations Due to Available Financing		383
Exhibit C – Resolution Establishing Fiscal Year 2008-2009 Appropriation Limit		384
– Attachment A– Calculation of Appropriations Subject to Limitation 2008-09		386
– Attachment B – Board of Supervisors Governed Districts Appropriation Limitations		387
Exhibit D – Resolution Accepting Unanticipated Revenue		388
– Ratification of 07/08 Yearend AUD60 Resolution Accepting Unanticipated Revenue		390
– Ratification of 07/08 Yearend AUD74 Budget Transfers		391
2007-2008 Encumbrance Balances Rebudgeted for 2008-2009		393
2008-2009 Tax Rates		398
Resolution Fixing 2008-2009 Tax Rates		399
Exhibit A – 2008-2009 Secured Tax Rates		400
Board Governed Districts Annual Charges		402