



**COUNTY OF SANTA CRUZ**

**AUDITOR-CONTROLLER'S OFFICE**

701 OCEAN STREET, ROOM 100

SANTA CRUZ, CA 95060

(831) 454-2500

FAX (831) 454-2660

GARY A. KNUTSON, AUDITOR-CONTROLLER

Chief Deputy Auditor-Controllers

Pam Silbaugh, Accounting

Suzanne Young, Audit and Systems

Kathleen Hammons, Budget and Tax

Oct 2, 1198

B/S Agenda: Oct.20, 1998

Board of Supervisors  
County of Santa Cruz  
701 Ocean Street  
Santa Cruz, CA 96060

Dear Members of the Board:

1997-98 FISCAL YEAR END TRANSFERS AND REALIGNMENTS OF APPROPRIATIONS

At year end, it is necessary to make budgetary transfers and realignments of appropriations that provide for the implementation of trial court funding and that account for salary saving adjustments, realignment of assistance payment categories and other differences.

The proposed actions and details are within the general nature of your Board's budgetary policies and are attached hereto. In addition, we recommend that your Board approve the attached resolutions accepting unanticipated revenue.

IT IS THEREFORE RECOMMENDED that your Board approve the attached transfers and resolutions as presented.

Very truly yours

Gary A. Knutson

Auditor-Controller

GK:LC

Attachments

CC: CAO

County Counsel

Auditor-Controller

Recommended

**COUNTY OF SANTA CRUZ**  
**FY 1997/98 YEAR END REALIGNMENT OF APPROPRIATIONS**  
(Trial Court Funding Act of 1997 - Accounting Actions Directed by Board 12-16-97, Item 35)

Index	Subobject	Index Title	Subobject Title	Effect on County GF
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**Revenues Redirected to County General Fund:**

451000	various	Co Courts-Non MOE Rev	various	\$ 922,287
451010	various	Co Courts-MOE Rev	various	1,229,183
451300	various	Co Courts-July-Dee 97 Rev	various	<u>456,265</u>
		Subtotal Dept 45		<u>\$2,607,735</u>
591000	0840	Public Defender	St-Trial Courts	<u>94,000</u>
131220	<b>2105</b>	General Fund Revenues	County Overhead	<u>173,445</u>
		<b>Total Estimated Revenue Increases</b>		<b><u>\$2,875,180</u></b>

**Appropriations Redirected within County General Fund:**

**Transfer From:**

131375	9695	Contingencies	Contingencies	\$ 741,651
451000	6100	Co Courts-Non MOE Rev	Oper.Trf Out	2,843,058
662410	3100	<b>Sheriff</b> Detention-Security	Regular Pay	<u>525,733</u>
		<b>Total Decreased Appropriations</b>		<b><u>\$4,110,442</u></b>
		<b>Total Resources Made Available</b>		<b><u>\$6,985,622</u></b>

**Transfer To:**

351000	3493	<b>Grand</b> Jury	Office Sup-Affidavits	\$ 6,300
451000	5191	Co Courts-Non MOE Rev	Co Contrib St MOE	3,853,993
451000	5199	Co Courts-Non MOE Rev	Co Contrib to S.C.	2,986,676
451000	3336	Co Courts-Non MOE Rev	Jury Exp-Parking	6,348
451000	3665	Co Courts-Non MOE Rev	Prof Serv-GJ per diem	1,000
451000	3565	Co Courts-Non MOE Rev	GJ Transcripts	2,000
579000	<b>3100</b>	Pre-Trial Services	Regular Pay	101,075
579000	<b>3810</b>	Pre-Trial Services	Rent Expense	18,030
662410	3493	Sheriff Detention-Security	Office Supplies	4,200
662410	9225	Sheriff Detention-Security	Intra-Fund Cost Applied	6,000

<b>Total Increased Appropriations and Resources Required</b>	<b><u>\$6,985,622</u></b>
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BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

Resolution No. \_\_\_\_\_

On the motion of Supervisor \_\_\_\_\_ duly seconded by Supervisor \_\_\_\_\_ the following resolution is adopted:

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

Whereas, the County of Santa Cruz is a recipient of funds from Operating Transfers In \_\_\_\_\_ for Police Protection Other program; and

WHEREAS, the County is recipient of funds in the amount of \$ 429,605 ~~which~~ are either in excess of those anticipated or are not specifically set forth in the current fiscal year budget of the County; and

WHEREAS, pursuant to Government Code Section 29130( c ) / 29064( 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 accept funds in the amount of \$ 429,605.00 into Department Custodial Funds

<u>T/C</u>	<u>Index Number</u>	<u>Revenue Subobject Number</u>	<u>Account Name</u>	<u>Amount</u>
NA	131604	2462	Operating Transfers In	\$429,605.00

and that such funds be and are hereby appropriated as follows:

<u>T/C</u>	<u>Index Number</u>	<u>Espenditure Subobject Number</u>	<u>PRJ/UCD</u>	<u>Account Name</u>	<u>Amount</u>
NA	131604	6100		Operating Transfers Out	\$429,605.00

DEPARTMENT HEAD I hereby certify that the fiscal provisions have been researched and that the Revenue(s) (has been) (will be) recieved within the current fiscal year.

By \_\_\_\_\_ Department Head

Date \_\_\_\_\_

COUNTY ADMINISTRATIVE OFFICER

\_\_\_\_\_/ Recommended to Board

\_\_\_\_\_/ Not recommended to Board

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ by the following vote (requires four-fifths vote for approval ):

AYES: SUPERVISORS

NOES: SUPERVISORS

ABSENT: SUPERVISORS

\_\_\_\_\_  
Chairperson of the Board

ATTEST:

\_\_\_\_\_  
Clerk of the Board

APPROVED AS TO FORM:

*Honey A. Oberstrom*  
County Counsel 12/16/97

APPROVED AS TO ACCOUNTING DETAIL:

*Pam Dillough* 7-23-98  
Auditor-Controller

Distribution:

- Auditor-Controller
- County Counsel
- County Administrative Officer
- Originating Department

BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTX CRUZ, STATE OF CALIFORNIA

Resolution No. \_\_\_\_\_

On the motion of Supervisor \_\_\_\_\_ duly seconded by Supervisor \_\_\_\_\_ the following resolution is adopted:

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

Whereas, the County of Santa Cruz is a recipient of funds from Operati ng Transfers In \_\_\_\_\_ for extended Police Protection \_\_\_\_\_ program; and

WHEREAS, the County is recipient of funds in the amount of \$429,605.00 \_\_\_\_\_ which are either in excess of those anticipated or are not specifically set forth in the current fiscal year budget of the County; and

WHEREAS, pursuant to Government Code Section 29130( c ) / 29064( 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 accept funds in the amount of \$429,605.00 \_\_\_\_\_ into Department Custodial Funds \_\_\_\_\_

<u>TIC</u>	<u>Index Number</u>	<u>Revenue Subobject Number</u>	<u>Account Name</u>	<u>Amount</u>
NA	136601	2462	Operating Transfers In	\$429,605.00

and that such funds be and are hereby appropriated as follows:

<u>TIC</u>	<u>Index Number</u>	<u>Expenditure Subobject Number</u>	<u>PRJ/UCD</u>	<u>Account Name</u>	<u>Amount</u>
NA	136601	6100		Operating Transfers Out	\$429,605.00

DEPARTMENT HEAD I hereby certify that the fiscal provisions have been researched and that the Revenue(s) (has been) (will be) recieved within the current fiscal year.

By \_\_\_\_\_ Department Head

Date \_\_\_\_\_

COUNTY ADMINISTRATIVE OFFICER / \_\_\_\_\_ / Recommended to Board

/ \_\_\_\_\_ / Not recommended to Board

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ by the following vote (requires four-fifths vote for approval ):

AYES: SUPERVISORS

NOES: SUPERVISORS

ABSENT: SUPERVISORS

\_\_\_\_\_  
Chairperson of the Board

ATTEST:

\_\_\_\_\_  
Clerk of the Board

APPROVED AS TO FORM:

*Henry A. Oberhelman*  
County Counsel 12/16/97

APPROVED AS TO ACCOUNTING DETAIL:

*Pam D. Mough* 7-23-98  
Auditor-Controller

Distribution:

- Auditor-Controller
- County Counsel
- County Administrative Officer
- Originating Department

BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

Resolution No. \_\_\_\_\_

On the motion of Supervisor \_\_\_\_\_  
duly seconded by Supervisor \_\_\_\_\_  
the following resolution is adopted:

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

Whereas, the County of Santa Cruz is a recipient of funds from Banking Services  
\_\_\_\_\_ for Treasurer-Tax Collector \_\_\_\_\_ program; and

WHEREAS, the County is recipient of funds in the amount of \$ 26,000.00 \_\_\_\_\_ which are either in excess of those anticipated or are not specifically set forth in the current fiscal year budget of the County; and

WHEREAS, pursuant to Government Code Section **29130( c ) / 29064( 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 accept funds in the amount of \$ 26,000.00 \_\_\_\_\_ into Department **Treasurer-Tax Collector - Admin.**

<u>TIC</u>	<u>Index Number</u>	<u>Revenue Subobject Number</u>	<u>Account Name</u>	<u>Amount</u>
NA	731000	2100	Banking Services	\$26,000.00

and that such funds be and are hereby appropriated as follows:

<u>T/C</u>	<u>Index Number</u>	<u>Expenditure Subobject Number</u>	<u>PRJ/UCD</u>	<u>Account Name</u>	<u>Amount</u>
NA	731000	3520		Banking Services	\$26,000.00

DEPARTMENT HEAD I hereby certify that the fiscal provisions have been researched and that the Revenue(s) (has been) (will be) recieved within the current fiscal year.

By \_\_\_\_\_  
Department Head

Date \_\_\_\_\_

COUNTY ADMINISTRATIVE OFFICER

\_\_\_\_\_/ Recommended to Board

\_\_\_\_\_/ Not recommended to Board

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ by the following vote (requires four-fifths vote for approval ):

AYES: SUPERVISORS

NOES: SUPERVISORS

ABSENT: SUPERVISORS

\_\_\_\_\_  
Chairperson of the Board

ATTEST:

\_\_\_\_\_  
Clerk of the Board

APPROVED AS TO FORM:

Henry A. Oberhelman  
County Counsel 12/16/97

APPROVED AS TO ACCOUNTING DETAIL:

Pam Dilbaugh 7-24-98  
Auditor-Controller a

Distribution:

- Auditor-Controller
- County Counsel
- County Administrative Officer
- Originating Department

AUD60 (REV 12/97)



BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

Resolution No. \_\_\_\_\_

On the motion of Supervisor \_\_\_\_\_  
duly seconded by Supervisor \_\_\_\_\_  
the following resolution is adopted:

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

Whereas, the County of Santa Cruz is a recipient of funds from General Fund  
Revenues for Gen. Fund Debt Service & Conting. program; and

WHEREAS, the County is recipient of funds in the amount of ~~\$629,526~~ ch a r e  
either in excess of those anticipated or are not specifically set forth in the current fiscal year  
budget of the County; and

WHEREAS, pursuant to Government Code Section 29130( c ) / 29064( 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 accept funds in the amount of \$ 629,526 into  
Department Revenue TR & TC

<u>T/C</u>	<u>Index Number</u>	<u>Revenue Subobject Yumber</u>	<u>Account Name</u>	<u>Amount</u>
001	136940	0430-0435	Interest Revenue	527,654
001	136940	0208	Utility Tax	101,872

and that such funds be and are hereby appropriated as follows: \$ 629,526

<u>T/C</u>	<u>Index Number</u>	<u>Expenditure Subobject Number</u>	<u>PRJ/UCD</u>	<u>Account Name</u>	<u>Amount</u>
021	131217	4880		Interest on Tran Notes	545,875
021	131375	9695		Appropriation for Contingencies	83,651
					<u>\$629,526</u>

DEPARTMENT HEAD I hereby certify that the fiscal provisions have been researched and  
that the Revenue(s) (has been) (will be) recieved within the current fiscal year.

By \_\_\_\_\_  
Department Head

Date \_\_\_\_\_

COUNTY ADMINISTRATIVE OFFICER

           / Recommended to Board

           / Not recommended to Board

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ by the following vote (requires four-fifths vote for approval ):

AYES:           SUPERVISORS

NOES:           SUPERVISORS

ABSENT:        SUPERVISORS

\_\_\_\_\_  
Chairperson of the Board

ATTEST:

\_\_\_\_\_  
Clerk of the Board

APPROVED AS TO FORM:

Henry A. Oberhelman, Jr.  
County Counsel   12/16/97

APPROVED AS TO ACCOUNTING DETAIL:

P. Silbaugh  
Auditor-Controller For FY 97-98

Distribution:

- Auditor-Controller
- County Counsel
- County Administrative Officer
- Originating Department

AUD60 (REV 12/97)

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COUNTY OF SANTA CRUZ  
 FY 97/98 YEAR END REALIGNMENT OF APPROPRIATIONS

DEPARTMENT	SUBJECT TITLE	INDEX	SUB OBJECT	INCREASE APPROP	DECREASE APPROP
FUND 1 O-I 10 - GENERAL FUND:					
Ag Extension	Data Processing Services	106000	3575	1.00	
Ag Extension	Regular Pay-Perm	106000	3100		1.00
Assessor	Data Processing Services	109100	3575	1.00	
Assessor	Regular Pay-Perm	109100	3100		1.00
Board of Supervisors	Regular Pay-Perm	151000	3100	7,760.00	
Board of Supervisors	Travel-Other	151000	4168		7,000.00
Board of Supervisors	Service Center Charges	151000	4175		760.00
Children's Commission	Regular Pay-Perm	161000	3100	722.00	
Commissions-Disab.	Regular Pay-Perm	162000	3100		722.00
Children's Commission	Duplicating Services	161000	3484	409.00	
Commissions-Disab.	Regular Pay-Perm	162000	3100		409.00
Children's Commission	Telecom Services	161000	3240	3.00	
Commissions-Disab.	Regular Pay-Perm	162000	3100		3.00
Seniors Commissions	Regular Pay-Extra Help	163000	3110	538.00	
Commissions-Disab.	Regular Pay-Perm	162000	3100		538.00
Commissions-Women	Overtime Pay-Perm.	164000	3105	343.00	
Commissions-Disab.	Overtime Pay-Perm.	162000	3100		343.00
Commissions-Women	Regular Pay-Perm	164000	3575	1.00	
Commissions-Disab.	Regular Pay-Perm	162000	3100		1.00
Co Counsel-Operations	Regular Pay-Perm	242000	3100	7,791.00	
Co Counsel-Operations	Overtime Pay-Perm.	242000	3105	317.00	
Co Counsel-Operations	Prof & Special Serv - Other	242000	3665		1,408.00
Co Counsel-Operations	Main Line Repairs	242000	3420		2,500.00
Elections	Regular Pay-Perm	214000	3100		4,200.00
DA-Administrative	IRS Collection Fees	271100	5261	328.00	
DA-Administrative	Prof & Special Serv - Other	271100	3665		328.00
Emerg Sew-Dis Resp	Regular Pay-Perm	302100	3100	4,906.00	
Emerg Set-v-Dis Resp	Overtime Pay-Perm.	302100	3105	5,490.00	
Emerg Sew-Dis Resp	Prof & Special Serv - Other	302100	3665		10,396.00
Emerg Serv-Commun	Prof & Special Serv - Other	303100	3665	2,450.00	
Emerg Serv-Dis Resp	Prof & Special Serv - Other	302100	3665		2,450.00
Gen Serv-Purchasing	Regular Pay-Perm	334100	3100	9,959.00	
Gen Serv-Purchasing	Overtime Pay-Perm.	334100	3105	827.00	
Gen Set-v-Stores	Regular Pay-Perm	334200	3100	3,215.00	
Gen Serv-Admin	Regular Pay-Perm	331000	3100		14,001.00
Personnel - GenFd-Liab	Prof & Special Serv - Other	515202	3665	10,347.00	
Personnel - Admin	Prof & Special Serv - Other	510000	3665		10,347.00
Sheriff-Detention	Prof & Special Serv - Other	662110	3665	17,996.00	
Sheriff-Detention	Telecom Services	662110	3240	1,189.00	
Sheriff-Detention	Regular Pay-Perm	662110	3100		9,189.00
Sheriff-Coroner	Prof & Special Serv - Other	661100	3665		9,996.00
<b>TOTAL FUND 1 O-I 10 - GENERAL FUND</b>				<b>74,593.00</b>	<b>74,593.00</b>

COUNTY OF SANTA CRUZ  
 FY 96/97 YEAR END REALIGNMENT OF APPROPRIATIONS

DEPARTMENT	SUBJECT TITLE	INDEX	SUB OBJECT	INCREASE APPROP	DECREASE APPROP
FUND IO-300 - HEALTH SERVICES:					
Health Services-Med Records	Telecom Services	361210	3240	5,300.00	
Health Services-Med Records	HSA Cost Allo-PH	361210	5910	13,100.00	
Health Services-Admin(PH)	HSA Cost Allo-Admin	362100	5900	400.00	
Health Services-Admin(MH)	Telecom Services	363101	3240	18,500.00	
Health Services-Admin(MH)	Data Processing Svc	363101	3575	700.00	
Health Services-Alcohol	Telecom Services	364012	3240	2,000.00	
Health Services-Alcohol	Data Processing Svc	364012	3575	1,100.00	
Health Services-Alcohol	HSA Cost Allo-Admin	364012	5900	6,200.00	
Health Services-MediCruz	Data Processing Svc	365001	3575	100.00	
Health Services-Med Records	Svs & Supplies-Other	361210	3475		18,400.00
Health Services-Admin(PH)	Svs & Supplies-Other	362100	3475		400.00
Health Services-Admin(MH)	Svs & Supplies-Other	363101	3475		19,200.00
Health Services-Alcohol	Svs & Supplies-Other	364012	3475		9,300.00
Health Services-MediCruz	Svs & Supplies-Other	365001	3475		100.00
TOTAL FUND IO-300 - HEALTH SERVICES				47,400.00	47,400.00

COUNTY OF SANTA CRUZ  
FY 96/97 YEAR END REALIGNMENT OF APPROPRIATIONS

DEPARTMENT	SUBJECT TITLE	INDEX	SUB OBJECT	INCREASE APPROP	DECREASE APPROP
FUND 26 - SPECIAL REVENUE-LESS THAN COUNTY WIDE					
SUBFUND 100					
County Library	Prof & Specil Set-v	131855	3665	6,896.00	
County Library	Approp for Conting	131855	9710		6,896.00
Total Subfund 100				6,896.00	6,896.00
SUBFUND 105					
County Fire Dept. (GSD)	Principal on COPS/Notes	304100	4825	6,263.00	
County Fire Dept. (GSD)	Interest on COPS	304100	4865	8,933.00	
County Fire Dept. (GSD)	Prof & Specil Serv	304100	3665		15,196.00
Total Subfund 105				15,196.00	15,196.00
TOTAL FUND 26 - SPECIAL REVENUE-LESS THAN COUNTY WIDE				22,092.00	22,092.00

COUNTY OF SANTA CRUZ  
 FY 96197 YEAR END REALIGNMENT OF APPROPRIATIONS

DEPARTMENT	SUBJECT TITLE	INDEX	SUB OBJECT	INCREASE APPROP	DECREASE APPROP
FUND60 - INTERNAL SERVICE FUND					
SUBFUND 118					
	Dental/Health - Self Ins (7/96)	511100	3645	7,953.00	
	Dental/Health - Self Ins (7/96)	511100	4910		7,953.00
Total Subfund 118				7,953.00	7,953.00
SUBFUND 120					
	Liability & Property Prog	515200	4920	1,719,630.00	
	Liability & Property Prog	515200	4910		1,719,630.00
Total Subfund 120				1,719,630.00	1,719,630.00
TOTAL FUND 60				1,727,583.00	1,727,583.00