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County of Santa Cruz

AUDITOR-CONTROLLER'S OFFICE

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GARY A. KNUTSON, AUDITOR-CONTROLLER

Chief Deputy Auditor-Controllers

Pam Silbaugh, Accounting
Suzanne Young, Audit and Systems
Kathleen Hammons, Budget and Tax

AGENDA: September 28, 1999

September 17, 1999

Board of Supervisors
County of Santa Cruz
701 Ocean Street
Santa Cruz, CA 95060

Dear Members of the Board:

SUBJECT: FINAL BUDGET ACTIONS FOR 1999-2000 FISCAL YEAR

This document is the County Final Budget for fiscal 1999-2000. It contains the actions taken on the proposed budget from June 16 through June 24, 1999.

The budget total is \$3 16 million, excluding the special districts under your control totaling \$84.5 million. The general fund budget is \$262.7 million. The total number of county employees authorized are 2,507.47. This budget provides reserves/designations for the health facility repayment of \$ 1 , 163,73 8 and designated and undesignated general contingencies of \$3,557,007.

The County's Final Budget is \$133,587,078 under the appropriation spending limitation for fiscal year 1999-2000. The Board of Supervisors' governed special districts are also under their respective limitations as well.

In 1998-99 the County adopted the process of including the re-budgeted prior year encumbered balances by adding them to the new year appropriation amounts approved during budget hearings. The final budget amounts appear greater than those amounts approved in the proposed budget due to this change in budget and accounting practice.

It is now therefore recommended that your Board of Supervisors take the following actions:

-adopt the resolution approving the 1999-2000 budget for County funds and Special Districts Governed by the Board of Supervisors per Exhibit A.

-adopt the attached resolution establishing the 1999-2000 appropriations limitations for the County and Special Districts Governed by the Board of Supervisors per Exhibit B.

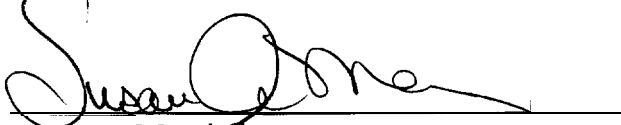
-cancel various appropriations due to insufficient funding as shown on Exhibit C.

Respectfully,



Gary A. Knutson
Auditor-Controller

RECOMMENDED



Susan A. Mauriello
County Administrative Officer

Attachment

cc: County Administrative Officer
County Counsel

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

RESOLUTION NO. _____

On motion of Supervisor
Duly seconded by Supervisor
the following resolution is adopted.

RESOLUTION ADOPTING FINAL BUDGET

WHEREAS, Sections 29080 and 2908 1 of the Government Code have been complied with, and

WHEREAS, said hearings have been terminated, during which time all additions and deletions to the proposed budget for 1999-2000 were made or authorized, and

NOW THEREFORE, IT IS HEREBY RESOLVED in accordance with Sections 29089 and 29091 of the Government Code, the Final Budget of the county of Santa Cruz and Special Districts for which the Board of Supervisors is the governing board, for the fiscal year 1999-2000 be and is hereby adopted by reference to the attached Final Budget.

BE IT FURTHER RESOLVED that the County Administrative Officer is authorized as follows to approve changes in equipment classification of fixed asset acquisitions as to quantity, type and cost as long as the original total budget unit amount approved by the Board of Supervisors is not exceeded:

1. Substitution or other items shall be limited to items of original appropriation of \$1,500 or less with a substitute cost not to exceed a unit cost of \$1,500.

2. Original items unit cost can be increased up to 15% provided that appropriation savings are available within the expenditure subobject. Changes in items costing more than that will continue to be approved by the Board of Supervisors regardless of amount.

BE IT FURTHER RESOLVED that the means of financing the expenditure programs will be by monies derived from revenue to accrue, fund balance available and tax levy or tax apportionment, and they are attached hereto and made a part hereof (on file with the Clerk of the Board).

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS of the County of Santa Cruz, State of California, at its regular meeting held this 28th day of September 1999, by the following vote:

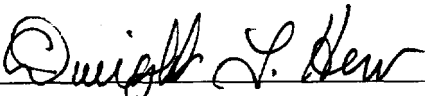
AYES: SUPERVISORS
NOES: SUPERVISORS
ABSENT: SUPERVISORS

Jeff Almquist, Chair of Said Board

ATTEST:

Clerk of the Board

APPROVED AS TO FORM:



County Counsel

DISTRIBUTION: Auditor-Controller (2)
County Counsel
State Controller
CAO

EXHIBIT B

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

RESOLUTION NO. _____

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

RESOLUTION ESTABLISHING FISCAL YEAR 1999-00 APPROPRIATION LIMIT
UNDER ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION, AND
ESTABLISHING PERIOD FOR CONTESTING SUCH LIMITS FOR THE
COUNTY AND BOARD OF SUPERVISORS GOVERNED SPECIAL DISTRICTS

WHEREAS, Article XIII B of the California Constitution provides that the state and each local government shall be subject to an annual appropriation limit as defined in that Article; and

WHEREAS, Article XIII B Section 8 (e) (2) requires the Governing Body to select the Change in Cost of Living methodology each year by recorded vote; and

WHEREAS, the percentage change in the Local Assessment roll from the preceding year due to the addition of non-residential new construction provides the greatest result rather than using the Changes in California Per Capita Income; and

WHEREAS, the Auditor-Controller of the County of Santa Cruz has computed the appropriations limit for the fiscal year 1999-00; and

WHEREAS, the Auditor-Controller of the County of Santa Cruz has prepared the applicable Statements showing the calculation and such detail Statements are available for public review during reasonable hours and after reasonable notice in the Auditor-Controller's Office:

NOW, THEREFORE, BE IT RESOLVED, that the County of Santa Cruz selects the Change in the Local Assessment roll and the percentage change in the Incorporated Areas methodology for use in calculating its appropriation limit for fiscal year 1999-00; and

NOW, THEREFORE, BE IT FURTHER RESOLVED that, the appropriations limit for the County of Santa Cruz for the fiscal year 1999-00 as shown on Attachment A is hereby established as **\$183,130,168** and that such appropriations limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution; and

RESOLUTION NO. _____

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NOW, THEREFORE, BE IT STILL FURTHER RESOLVED that the appropriations limit for the Board of Supervisors Governed Special Districts for the fiscal year 1999-00 is hereby established as shown on Attachment B, and that such appropriations limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution; and

BE IT FURTHER RESOLVED that the appropriations limit for the County and Board of Supervisors Governed Special Districts for the fiscal year 1999-00 may be adjusted at a later date in the event that revenues which are unanticipated, and classified as proceeds of taxes in accordance with Section 8 (c) of Article XIII B of the California Constitution, are received and appropriated;

BE IT FURTHER RESOLVED that any judicial action or proceeding to attach, review, set aside, void or annul the appropriations limits established by this resolution shall be commenced within 45 days from the date of this resolution shall be commenced within 45 days from the date of this resolution in accordance with Division 9 of the Government Code.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this 28th day of September, 1999, by the following vote:

AYES: SUPERVISORS

NOES: SUPERVISORS

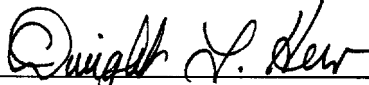
ABSENT: SUPERVISORS

Chairperson of the Board

ATTEST:

Clerk of the Board

APPROVED AS TO FORM:



County Counsel

Distribution: CAO
County Counsel
Auditor-Controller

COUNTY OF SANTA CRUZ
 CALCULATION OF APPROPRIATIONS SUBJECT TO LIMITATION
 FOR FISCAL YEAR 1999-00

	Governmental Funds Only
Available Financing	
Final 1999-00 Budget Subject to Limit	\$298,602,556
Adjustments:	
Less: Special Funds - Final Budget	
TRANS Interest Expense	(2,388,513)
State and Federal Mandated Costs	(17,835,721)
Add: County Service Area No. 38	\$673,463
Adjusted Appropriations	\$284,051,785
Less:	
a. Non-Proceeds of Taxes	(184,140,383)
b. Regulatory Licenses, User Fees and User Charges	(50,228,881)
c. Allocable Revenues Attributable to (a) and (b) above	(139,431)
Total 1999 - 2000 Appropriations Subject to Limitation	\$49,543,090
Appropriation Limit for Fiscal year 1999-00	183,130,168
Amount Under Limitation	\$133,587,078

Exhibit B
Attachment B

COUNTY OF SANTA CRUZ
Board of Supervisors Governed Districts
Appropriation Limitations
For the 1999 - 2000 Fiscal Year

District Name	-----Appropriation----- Limit	Subject to Limit
Boulder Creek CSA # 7	23,201	0
Empire Acres Special Road CSA # 17	7,059	2,842
Huckleberry Woods Road CSA # 15	40,612	3,118
Hutchinson Road CSA # 13	122,989	17,365
Pajaro Dunes CSA # 4 & Zone A	690,707	311,320
Place de Mer CSA # 2	175,273	0
Robak Drive Road CSA # 16	16,072	2,888
Sand Dollar Beach CSA # 5	161,611	0
Davenport - County Sanitation District	45,071	12,798
Whitehouse Canyon Road Maintenance District	5,400	1,906

EXHIBIT C
1999-2000 COUNTY OF SANTA CRUZ BUDGET
FUNDS REQUIRING BUDGETARY CHANGES IN APPROPRIATIONS
DUE TO AVAILABLE FINANCING

INDEX	FUND	SUBFUND	NAME	AMOUNT	SUBJECT AND NAME
134936	21	110	OFF HIGHWAY TAX	(1,399)	3740 SPECIAL SERVICES-OFF ROAD VEH
194959	21	190	SALSIPUEDES PARK DED	(578)	6601 LAND PURCHASE
622100	22	100	APTOS SEASCAPE CSA 3	(3,618)	3590 DPW SERVICES-GENERAL MONEY
622105	22	105	BRAEMOOR CSA 47	(74)	3590 DPW SERVICES-GENERAL MONEY
			COUNTY HIGHWAY SAFETY		
622115	22	115	CSA 9	(53,772)	3590 DPW SERVICES-GENERAL MONEY
			COUNTY HIGHWAY SAFETY		
622115	22	115	CSA 9	70,000	6610 BUILDINGS AND IMPROVEMENTS
			COUNTY HIGHWAY SAFETY		
622130	22	130	CSA 9D ZONE 1	(3,659)	3590 DPW SERVICES-GENERAL MONEY
622165	22	165	FOREST GLEN CSA 36	(4,137)	3590 DPW SERVICES-GENERAL MONEY
622166	22	166	FELTON GROVE CSA 56	(1,601)	3590 DPW SERVICES-GENERAL MONEY
622215	22	215	LARSEN ROAD CSA 34	(7,705)	3590 DPW SERVICES-GENERAL MONEY
622220	22	220	LOMA PRIETA DR CAS 41	(2,883)	3590 DPW SERVICES-GENERAL MONEY
622240	22	240	OLD RANCH ROAD CSA 23	(2,315)	3590 DPW SERVICES-GENERAL MONEY
622245	22	245	PAJARO STORM DRAIN	(2,326)	3590 DPW SERVICES-GENERAL MONEY
622317	22	317	RIVERDALE PARK CSA 55	(6)	3590 DPW SERVICES-GENERAL MONEY
135461	22	345	SC FLOOD CON ZONE 4	(38,922)	3665 PROFESSIONAL & SPECIAL SERVICES
135461	22	345	SC FLOOD CON ZONE 4	(6,710)	3975 SPECIAL MISCELLANEOUS EXP
135461	22	345	SC FLOOD CON ZONE 4	(8,623)	9695 CONTINGENCIES
622360	22	360	SC FLOOD CON ZONE 8	(3,621)	3590 DPW SERVICES-GENERAL MONEY
622380	22	380	SC FLOOD CON ZONE 7	(90,469)	6610 BUILDINGS AND IMPROVEMENTS
622400	22	400	SUNLIT LANE CSA 42	(1,213)	3590 DPW SERVICES-GENERAL MONEY
622410	22	410	VINEYARD CSA 50	(7,618)	3590 DPW SERVICES-GENERAL MONEY
622425	22	425	VIEWPOINT ROAD CSA 25	(5,491)	3590 DPW SERVICES-GENERAL MONEY
			BEN LOMOND CLOSURE/		
650120	50	120	POST CL	(13,794)	3590 DPW SERVICES-GENERAL MONEY
625130	50	130	FREEDOM CO SANITATION	(63,540)	6100 OPERATING TRANSFERS OUT
625143	50	143	PLACE DE MER CSA 2	(71,119)	3451 MISCELLANEOUS EXPENSE-SERVICES
625143	50	143	PLACE DE MER CSA 2	(42,824)	3590 DPW SERVICES-GENERAL MONEY
625143	50	143	PLACE DE MER CSA 2	(2,437)	9695 CONTINGENCIES