

County of Santa Cruz, California
Adopted Budget 2013-2014



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

Nestled deep in the Santa Cruz Mountains, Quail Hollow Ranch is a 300-acre historic horse ranch and nature preserve, home to 15 habitats and 4.5 miles of hiking and equestrian trails. In the center of this tear-drop shaped valley is the ranch complex consisting of the visitor center housed in a historic ranch house, picnic areas, horse barns and turnouts, lawn area, and an orchard.

Photo by Shmuel Thaler
Courtesy of Santa Cruz County Parks, Open Space and Cultural Services

PREFACE

Dear Citizens:

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

This adopted budget document is the spending plan for fiscal year 2013-2014. A brief description of the contents follows:

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

Sincerely yours,

Chairperson	Neal Coonerty,	Supervisor 3 rd District
	John Leopold,	Supervisor 1 st District
	Zach Friend,	Supervisor 2 nd District
	Greg Caput,	Supervisor 4 th District
	Bruce McPherson,	Supervisor 5 th District

COUNTY OF SANTA CRUZ
2013-2014 Adopted Budget
Table of Contents

	Organizational Reference	Page
PREFACE		
TABLE OF CONTENTS		
BUDGET INTRODUCTION		i
COUNTY FUND SUMMARIES		
Schedule 1 - All Funds Summary		1
Schedule 2 - Governmental Funds Summary		2
Schedule 3 - Fund Balance – Governmental Funds		3
Schedule 4 – Obligated Fund Balances – Governmental Funds		4
Schedule 5 - Summary of Additional Financing Sources by Source and Fund		5
Schedule 6 - Detail of Additional Sources by Fund and Account		7
Schedule 7 - Summary of Financing Uses by Function and Fund		24
Schedule 8 - Detail of Financing Uses by Function, Activity, and Budget Unit		26
COUNTY BUDGET DETAIL SCHEDULE 9 – DETAIL OF FINANCING SOURCES AND USES		
COUNTY DEPARTMENTAL		
Agricultural Commission & Wts & Measures - Department 3		
Agricultural Commissioner	03/20/00	31
Weights and Measures	03/30/00	33
Staffing for Mosquito Abatement	03/40/00	35
Agricultural Extension - Department 6	06/00/00	37
Assessor - Department 9	09/00/00	38
Auditor-Controller - Department 12	12/00/00	40
Board of Supervisors - Department 15	15/00/00	42
County Administrative Office-Clerk of the Board- Department 18	18/00/00	43
County Clerk/Elections - Department 21	21/40/00	45
County Recorder - Department 23	23/00/00	47
County Counsel - Department 24	24/00/00	49
Child Support Services - Department 25	25/00/00	51
District Attorney/Public Administration - Department 27	27/00/00	53
Office of Emergency Services - Department 30		
Office of Emergency Services	30/20/00	56
Communications - Office of Emergency Services	30/30/00	57
County Fire Service - Office of Emergency Services	30/40/00	58
General Services - Department 33		
General Services	33/10/00	60
Facilities Management	33/30/00	62
Purchasing	33/40/10	65
Central Stores	33/40/20	66
Grand Jury - Department 35	35/00/00	67
Health Services Agency - Department 36	36/00/00	68

COUNTY OF SANTA CRUZ

2013-2014 Adopted Budget

Table of Contents

	Organizational Reference	Page	
Human Services Department - Department 39			
Workforce	39/10/60	75	
Social Services	39/20/10	76	
Categorical Aids	39/20/20	79	
General Assistance	39/20/30	80	
Family Relations	39/20/40	81	
Veterans' Service	39/30/00	82	
Community Services	39/50/00	83	
Technical Radio Services 43	43/00/00	85	
County Contributions to Courts - Department 45	45/00/00	87	
Parks, Open Spaces and Cultural Services - Department 49	49/00/00	89	
Personnel - Department 51			
Personnel	51/00/00	92	
Risk Management - Liability	51/50/20	94	
Planning - Department 54	54/00/00	95	
Probation - Department 57			
Juvenile Hall	57/20/00	98	
Probation	57/40/00	100	
State Correctional Schools	57/60/00	103	
Care of Court Wards	57/70/00	104	
Public Defender - Department 59	59/00/00	105	
Public Works - Department 60			
Public Works Real Estate	Fund 10-900	60/20/00	106
Public Works Roads Surveyor	Fund 10-901	60/20/00	107
Public Works Live Oak Parking	Fund 10-902	60/20/00	108
Public Works Construction Insp	Fund 10-903	60/20/00	109
Publics Works Engineering	Fund 10-904	60/50/00	110
Public Works Transportation	Fund 21-220	60/20/00	111
Public Works Road Fund	Fund 25	60/20/00	112
Road Fund Projects Schedule			114
Sheriff-Coroner - Department 66			
Sheriff-Coroner	66/10/00	116	
Sheriff-Coroner Burial of Indigents	66/10/50	119	
Detention	66/20/00	120	
Court Security	66/40/00	123	
Treasurer-Tax Collector - Department 73	73/00/00	124	
CUSTODIAL FUNDS - DEPARTMENT 13			
Auditor-Controller Oversight			
Finance	13/12/20	127	
Debt Service - Certificates of Participation	13/12/15	129	
Debt Service - TRAN	13/12/17	130	
Reserves - Contingencies	13/13/25	131	

COUNTY OF SANTA CRUZ

2013-2014 Adopted Budget

Table of Contents

	Organizational Reference	Page
County Administrative Officer Oversight		
Health and Safety, Air Pollution	13/18/10	132
Public Protection, Animal Shelter	13/18/20	133
Public Protection, Assn of Monterey Bay Area Govn	13/18/30	134
Public Protection, Local Agency Formation Commission	13/18/45	135
Education, Library	13/18/55	136
Parks, Open Spaces and Cultural Services Oversight		
Art in Public Places	13/49/35	137
Cultural Services	13/49/45	138
Planning Oversight		
Fish and Game	13/54/20	139
Housing	Fund 21-025 13/54/30	140
Housing-LMIH Asset Fund	Fund 21-030 13/54/30	141
Housing-RDA CDBG RDA	Fund 21-026 13/61/01	142
Housing-Subdiv In-Lieu	Fund 21-027 13/61/01	143
Housing-Paloma Del Mar	Fund 21-028 13/61/01	144
Housing-Home Grant Fund	Fund 21-029 13/61/01	145

PLANT INCLUDING PARK DEDICATION - DEPARTMENT 19

	Fund/Subfund	
La Selva I-01	19/00/00 21/120	147
Aptos I-02	19/00/00 21/125	148
Live Oak I-03	19/00/00 21/130	149
Pajaro I-04	19/00/00 21/135	150
San Andreas II-05	19/00/00 21/140	151
Carbonera II-06	19/00/00 21/145	152
Soquel II-07	19/00/00 21/150	153
San Lorenzo II-08	19/00/00 21/155	154
Aptos Hills III-09	19/00/00 21/160	155
Skyline III-10	19/00/00 21/165	156
Summit III-11	19/00/00 21/170	157
Eureka III-12	19/00/00 21/175	158
North Coast III-13	19/00/00 21/180	159
Bonny Doon III-14	19/00/00 21/185	160
Salsipuedes III-15	19/00/00 21/190	161
Alba Rec	19/00/00 21/195	162
Boulder Creek Rec	19/00/00 21/200	163
La Selva Rec	19/00/00 21/205	164
Opal Rec	19/00/00 21/210	165
CERTS Reserve	19/00/00 21/215	166
Fund Interest	19/00/00 21/216	167
State Park Bonds	19/00/00 21/310	168

COUNTY OF SANTA CRUZ
2013-2014 Adopted Budget
Table of Contents

	Organizational Reference	Page
CAPITAL PROJECTS		
CAPITAL PROJECTS FUND 40-100		
Budget Summary		169
Revenue Sources by Project		170
Rebudgeted Estimated Revenue Detail		171
Expenditure Requirements by Project		172
MEASURE E FUND 40-400		
Expenditure Requirements by Project		173
CAPITAL IMPROVEMENT FUND 42-100		
Budget Summary		174
Revenue Sources by Project		175
Expenditure Requirements by Project		176
CAPITAL PROJECTS VARIOUS FUND 43-100		
Budget Summary		177
Revenue Sources by Project		178
Expenditure Requirements by Project		179
AFFORDABLE HOUSING BOND FUND 44-400		
Budget Summary		180
Revenue Sources by Project		181
Expenditure Requirements by Project		182
AFFORDABLE HOUSING TAX INCREMENT FUND 45-500		
Budget Summary		183
Revenue Sources by Project		184
Expenditure Requirements by Project		185
CAPITAL PROJECTS PARKS/SPECIAL FUND 49		
Expenditure Requirements by Project		186
SUMMARY OF ALLOWED POSITIONS		
Summary of Allowed Positions		187
Allowed, Recommended & Approved Positions		188
Salary Ranges		203
INTERNAL SERVICE FUNDS		
CORRELATION OF SCHEDULE 10 TO SCHEDULE 9 BUDGETS		
		213
INTERNAL SERVICE FUNDS - SCHEDULE 9		
General Services Fleet Operations - Department 33	33/35/00	215
Information Services Administration- Department 42	42/10/00	217
Information Services Telephone - Department 42	42/20/00	218
Information Services Technical Support - Department 42	42/40/00	219
Information Services Duplication - Department 42	42/30/00	221
Personnel Employee Relations Benefits - Department 51	51/10/10	223
Personnel Risk Management and Self Insurance - Department 51	51/50/10	224
Personnel Liability and Property Insurance - Department 51	51/50/20	226
Personnel Workers Comp Self Insurance - Department 51	51/50/30	228

COUNTY OF SANTA CRUZ

2013-2014 Adopted Budget

Table of Contents

	Organizational Reference	Page
Personnel State Unemployment Insurance - Department 51	51/50/40	229
Personnel Employee Benefits-Staffing - Department 51	51/50/50	230
Public Works Administration - Department 60	60/00/00	231
INTERNAL SERVICE FUNDS - SCHEDULE 10		
General Services Fleet Operations Service Center		233
Information Services		235
Information Services Central Duplicating		237
Personnel Dental Health Insurance		238
Personnel Risk Management and Self Insurance		239
Personnel Liability and Property Insurance		241
Personnel Workers Comp Self Insurance		242
Personnel State Unemployment Insurance		243
Personnel Employee Benefits-Staffing		244
Public Works		245
ENTERPRISE FUNDS – SCHEDULE 11		
	Fund/Subfund	
Boulder Creek CSA 7	50/105	247
County Disposal Sites CSA 9C Capital Improvements	50/110	248
Ben Lomond Closure	50/120	249
Buena Vista Closure	50/121	250
Davenport Sanitation	50/125	251
Davenport Davis-Grunsky Loan	33/155	252
Freedom Co Sanitation	50/130	253
Freedom Co Sanitation Expansion Construction	50/140	254
Graham Hill CSA 57	50/141	255
Place De Mer CSA #2	50/143	256
Rolling Woods CSA 10	50/170	257
Sand Dollar CSA 5	50/200	258
SC Septage CSA 12 General	50/215	259
SC Septage CSA 12 Capital Improvements	50/220	260
SC Septage CSA 12 Zone A	50/225	261
Summit West CSA 54	50/226	262
Trestle Beach CSA 20	50/230	263
SPECIAL DISTRICT FUND SUMMARY SCHEDULES		
Schedule 12 - Special Districts and Other Agencies Summary		265
Schedule 13 - Fund Balance - Special Districts and Other Agencies		267
Schedule 14 - Special Districts and Other Agencies – Obligated Fund Balances		269
SPECIAL DISTRICT BUDGETS		
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - PUBLIC PROTECTION		
CSA #48 - County Fire Protection	304400	271
Extended Police Protection CSA#38	136601	272
Pajaro St Drain Maint Dist	622245	273

COUNTY OF SANTA CRUZ

2013-2014 Adopted Budget

Table of Contents

	Organizational Reference	Page
CSA #4 - Pajaro Dunes	304300	274
SC Flood Control & Water Conservation Zone 4 (EH)	135461	276
SC Flood Control & Water Conservation Zone 5	622350	278
SC Flood Control & Water Conservation	135462	279
SC Flood Control & Water Conservation Zone 8	622360	281
SC Flood Control & Water Conservation Zone 5 Exp. Constr.	622365	282
SC Flood Control & Water Conservation Zone 6	622375	283
SC Flood Control & Water Conservation Zone 7	622380	284
SC Flood Control & Water Conservation Zone 7A	622385	286
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - HEALTH AND SANITATION		
Mosquito Abatement CSA #53	130320	287
Mosquito Abatement CSA #53 - North	130321	288
Pasatiempo/Rolling Woods Sewer District	136076	289
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - RECREATION		
CSA # 11-Parks and Recreation	134910	291
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - ROADS		
Aptos Seascape CSA 3	622100	293
Braemoor CSA 47	622105	294
Co Hwy Safety Serv Area 9	622115	295
Co Hwy Safety Serv Area 9 Zone A	622120	297
Co Hwy Safety Serv Area 9 Zone B	622125	298
Co Road Maintenance CSA 9D Zone 1	622130	299
Co Road Maintenance CSA 9D Zone 2	622135	300
Co Road Maintenance CSA 9D Zone 3	622140	301
Streetscape - CSA #9E	136105	302
Country Estates CSA 35	622145	303
Empire Acres CSA 17	622150	304
Bonita Encino CSA 43	622160	305
Forest Glen CSA 36	622165	306
Felton Grove CSA 56	622166	307
Glenwood Acres CSA #30	622170	308
Hidden Valley CSA 26	622180	309
Hopkins Gulch CSA 51	622185	310
Huckleberry Woods Rd Maint CSA 15	622190	311
Hutchinson Rd CSA 13	622195	312
Oakflat Road CSA 13A	622200	313
Kelly Hill CSA 22	622210	314
Larsen Rd CSA #34	622215	315
Loma Prieta CSA 41	622220	316
Lomond Terrace CSA #28	622225	317
McGaffigan Mill Road CSA 59	622231	318
Old Ranch Rd CSA 23	622240	319

COUNTY OF SANTA CRUZ

2013-2014 Adopted Budget

Table of Contents

	Organizational Reference	Page
Pinecrest CSA 46	622265	320
Pineridge CSA #24	622275	321
Ralston Way CSA 40	622285	322
Redwood Dr CSA #33	622300	323
Reed Street CSA 39	622305	324
Roberts Rd CSA 37	622310	325
Ridge Drive CSA # 58	622312	326
Riverdale Park Road CSA 55	622317	327
Robak Dr CSA 16	622320	328
Sunlit Ln CSA 42	622400	329
Sunbeam Woods CSA 44	622405	330
Vineyard CSA #50	622410	331
View Circle CSA #32	622420	332
Viewpoint Rd CSA #25	622425	333
Upper Pleasant Valley 52	622435	334
Westdale Dr CSA 21	622440	335
Whitehouse CSA #18	622445	336

SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - REDEVELOPMENT SUCCESSOR AGENCY

RDA Admin - LO/SOQ RDA-Capital Project	610110	337
RDA Administration - Property Management	610115	339
RDA Capital Projects Fund	611100	340
RDA Capital Projects Schedule		341
RDA Low & Mod Income Housing	612200	342
LO/SOQ RDA Tax Increment-Cap Proj	136110	343
LO/SOQ RDA Tax Increment-LMIH	136120	345
Soquel Village Parking Improvement	136196	347

APPENDIX

Adopt Budget Actions for 2013-2014 Fiscal Year		349
Exhibit A - Resolution Adopting the Adopted Budget		351
Exhibit B - Funds Requiring Budgetary Changes in Appropriations Due to Available Financing		353
Exhibit C - Resolution Establishing Fiscal Year 2013-2014 Appropriation Limit		354
- Attachment A - Calculation of Appropriations Subject to Limitation 2013-2014		356
- Attachment B - Board of Supervisors Governed Districts Appropriation Limitations		357
Exhibit D - Resolutions Accepting Unanticipated Revenue		358
- Ratification of 2012-2013 Yearend AUD74 Budget Transfers		362
2012-2013 Encumbrance Balances Rebudgeted for 2013-2014		364
2013-2014 Tax Rates		368
Resolution Fixing 2013-2014 Tax Rates		369
Exhibit A - 2013-2014 Secured Tax Rates		370
Board Governed Districts Annual Charges		372

COUNTY OF SANTA CRUZ
2013-2014 Adopted Budget
Table of Contents

Organizational
Reference

Page