

County of Santa Cruz, California
Adopted Budget 2015-2016



Recommended by:
Susan A. Mauriello
County Administrative Officer

Compiled by
Mary Jo Walker
Auditor-Controller
Treasurer-Tax Collector

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

Santa Cruz County has mild weather often referred to as a Mediterranean climate characterized by cool, wet winters and warm, dry summers. Monterey Bay fog and overcast skies are common during the night and morning hours, especially in summer, but the sun shines 300 days a year.

Photo by Suncrest Nurseries, Inc., Watsonville, California

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 2015-2016. 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	Greg Caput,	Supervisor 4 th District
	John Leopold,	Supervisor 1 st District
	Zach Friend,	Supervisor 2 nd District
	Neal Coonerty,	Supervisor 3 rd District
	Bruce McPherson,	Supervisor 5 th District

COUNTY OF SANTA CRUZ

2015-2016 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	61
Facilities Management	33/30/00	63
Purchasing	33/40/10	66
Central Stores	33/40/20	67
Grand Jury - Department 35	35/00/00	69
Health Services Agency - Department 36	36/00/00	70

COUNTY OF SANTA CRUZ

2015-2016 Adopted Budget

Table of Contents

	Organizational Reference	Page	
Human Services Department - Department 39			
Workforce	39/10/60	77	
Social Services	39/20/10	78	
Categorical Aids	39/20/20	81	
General Assistance	39/20/30	82	
Family Relations	39/20/40	83	
Veterans' Service	39/30/00	84	
Community Services	39/50/00	86	
Technical Radio Services 43	43/00/00	88	
County Contributions to Courts - Department 45	45/00/00	90	
Parks, Open Spaces and Cultural Services - Department 49	49/00/00	92	
Personnel - Department 51			
Personnel	51/00/00	95	
Risk Management - Liability	51/50/20	97	
Planning - Department 54	54/00/00	98	
Probation - Department 57			
Juvenile Hall	57/20/00	101	
Probation	57/40/00	103	
State Correctional Schools	57/60/00	106	
Care of Court Wards	57/70/00	107	
Public Defender - Department 59	59/00/00	108	
Public Works - Department 60			
Public Works Real Estate	Fund 10-900	60/20/00	109
Public Works Roads Surveyor	Fund 10-901	60/20/00	110
Public Works Live Oak Parking	Fund 10-902	60/20/00	111
Public Works Construction Insp	Fund 10-903	60/20/00	112
Publics Works Engineering	Fund 10-904	60/50/00	113
Public Works Transportation	Fund 21-220	60/20/00	114
Public Works Road Fund	Fund 25	60/20/00	115
Road Fund Projects Schedule			117
Sheriff-Coroner - Department 66			
Sheriff-Coroner	66/10/00		119
Sheriff-Coroner Burial of Indigents	66/10/50		123
Detention	66/20/00		124
Court Security	66/40/00		127
Treasurer-Tax Collector - Department 73	73/00/00		128
CUSTODIAL FUNDS - DEPARTMENT 13			
Auditor-Controller Oversight			
Finance	13/12/20		131
Debt Service - Certificates of Participation	13/12/15		133
Debt Service - TRAN	13/12/17		134
Reserves - Contingencies	13/13/25		135

COUNTY OF SANTA CRUZ

2015-2016 Adopted Budget

Table of Contents

	Organizational Reference	Page
County Administrative Officer Oversight		
Health and Safety, Air Pollution	13/18/10	136
Public Protection, Animal Shelter	13/18/20	137
Public Protection, Assn of Monterey Bay Area Govn	13/18/30	138
Public Protection, Local Agency Formation Commission	13/18/45	139
Education, Library	13/18/55	140
Parks, Open Spaces and Cultural Services Oversight		
Art in Public Places	13/49/35	141
Cultural Services	13/49/45	142
Planning Oversight		
Fish and Game Fund	Fund 21-225	13/54/20 143
Housing	Fund 21-025	13/54/30 144
Housing-LMIH Asset Fund	Fund 21-030	13/54/30 145
Housing-Other	Fund 21-031	13/54/30 147
Housing-RDA CDBG RDA	Fund 21-026	13/61/01 148
Housing-Subdiv In-Lieu	Fund 21-027	13/61/01 149
Housing-Paloma Del Mar	Fund 21-028	13/61/01 150
Housing-Home Grant Fund	Fund 21-029	13/61/01 151

PLANT INCLUDING PARK DEDICATION - DEPARTMENT 19

	Fund/Subfund	
Plant Acquisition	19/00/00 10/000	153
La Selva I-01	19/00/00 21/120	154
Aptos I-02	19/00/00 21/125	155
Live Oak I-03	19/00/00 21/130	156
Pajaro I-04	19/00/00 21/135	157
San Andreas II-05	19/00/00 21/140	158
Carbonera II-06	19/00/00 21/145	159
Soquel II-07	19/00/00 21/150	160
San Lorenzo II-08	19/00/00 21/155	161
Aptos Hills III-09	19/00/00 21/160	162
Skyline III-10	19/00/00 21/165	163
Summit III-11	19/00/00 21/170	164
Eureka III-12	19/00/00 21/175	165
North Coast III-13	19/00/00 21/180	166
Bonny Doon III-14	19/00/00 21/185	167
Salsipuedes III-15	19/00/00 21/190	168
Alba Rec	19/00/00 21/195	169
Boulder Creek Rec	19/00/00 21/200	170
La Selva Rec	19/00/00 21/205	171
Opal Rec	19/00/00 21/210	172
CERTS Reserve	19/00/00 21/215	173
Fund Interest	19/00/00 21/216	174
State Park Bonds	19/00/00 21/310	175

COUNTY OF SANTA CRUZ

2015-2016 Adopted Budget

Table of Contents

	Organizational Reference	Page
CAPITAL PROJECTS		
CAPITAL PROJECTS FUND 40-100		
Budget Summary		177
Revenue Sources by Project		178
Rebudgeted Estimated Revenue Detail		179
Expenditure Requirements by Project		180
MEASURE E FUND 40-400		
Budget Summary		181
Expenditure Requirements by Project		182
CAPITAL IMPROVEMENT FUND 42-100		
Budget Summary		183
Revenue Sources by Project		184
Expenditure Requirements by Project		185
CAPITAL PROJECTS VARIOUS FUND 43-100		
Budget Summary		186
Revenue Sources by Project		187
Expenditure Requirements by Project		188
CAPITAL PROJECTS PARKS SPECIAL FUND 49		
Budget Summary by Project		189
SUMMARY OF ALLOWED POSITIONS		
Summary of Allowed Positions		191
Allowed, Recommended & Approved Positions		192
Salary Ranges		209
INTERNAL SERVICE FUNDS		
CORRELATION OF SCHEDULE 10 TO SCHEDULE 9 BUDGETS		219
INTERNAL SERVICE FUNDS - SCHEDULE 9		
General Services Fleet Operations - Department 33	33/35/00	221
Information Services Administration- Department 42	42/10/00	223
Information Services Telephone - Department 42	42/20/00	225
Information Services Duplication - Department 42	42/30/00	227
Information Services Technical Support - Department 42	42/40/00	229
Personnel Employee Relations Benefits - Department 51	51/10/10	231
Personnel Risk Management -Staffing - Department 51	51/50/10	232
Personnel Liability and Property Insurance - Department 51	51/50/20	234
Personnel Workers Comp Self Insurance - Department 51	51/50/30	236
Personnel State Unemployment Insurance - Department 51	51/50/40	237
Personnel Risk Management and Self Insurance - Department 51	51/50/50	238
Public Works Administration - Department 60	60/00/00	239

COUNTY OF SANTA CRUZ

2015-2016 Adopted Budget

Table of Contents

	Organizational Reference	Page
INTERNAL SERVICE FUNDS - SCHEDULE 10		
General Services Fleet Operations Service Center		241
Information Services		243
Information Services Central Duplicating		245
Personnel Dental Health Insurance		246
Personnel Risk Management and Self Insurance		247
Personnel Liability and Property Insurance		249
Personnel Workers Comp Self Insurance		250
Personnel State Unemployment Insurance		251
Personnel Employee Benefits-Staffing		252
Public Works		253
ENTERPRISE FUNDS – SCHEDULE 11		
	Fund/Subfund	
Boulder Creek CSA 7	50/105	255
County Disposal Sites CSA 9C Capital Improvements	50/110	256
Ben Lomond Closure	50/120	257
Buena Vista Closure	50/121	258
Davenport Sanitation	50/125	259
Davenport Davis-Grunsky Loan	33/155	260
Freedom Co Sanitation	50/130	261
Freedom Co Sanitation Expansion Construction	50/140	262
Graham Hill CSA 57	50/141	263
Place De Mer CSA #2	50/143	264
Rolling Woods CSA 10	50/170	265
Sand Dollar CSA 5	50/200	266
SC Septic Tank Maintenance CSA 12 General	50/215	267
SC Septic Tank Maintenance CSA 12 Capital Improvements	50/220	268
SC Septic Tank Maintenance CSA 12 Zone A	50/225	269
Summit West CSA 54	50/226	270
Trestle Beach CSA 20	50/230	271
SPECIAL DISTRICT FUND SUMMARY SCHEDULES		
Schedule 12 - Special Districts and Other Agencies Summary		273
Schedule 13 - Fund Balance - Special Districts and Other Agencies		275
Schedule 14 - Special Districts and Other Agencies – Obligated Fund Balances		277
SPECIAL DISTRICT BUDGETS		
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - PUBLIC PROTECTION		
CSA #48 - County Fire Protection	304400	279
Extended Police Protection CSA#38	136601	280
Pajaro St Drain Maint Dist	622245	281
CSA #4 - Pajaro Dunes	304300	282
SC Flood Control & Water Conservation Zone 4 (EH)	135461	284
SC Flood Control & Water Conservation Zone 5	622350	286

COUNTY OF SANTA CRUZ

2015-2016 Adopted Budget

Table of Contents

	Organizational Reference	Page
SC Flood Control & Water Conservation	135462	287
SC Flood Control & Water Conservation Zone 8	622360	289
SC Flood Control & Water Conservation Zone 5 Exp. Constr.	622365	290
SC Flood Control & Water Conservation Zone 6	622375	291
SC Flood Control & Water Conservation Zone 7	622380	292
SC Flood Control & Water Conservation Zone 7A	622385	293
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - HEALTH AND SANITATION		
Mosquito Abatement CSA #53	130320	295
Mosquito Abatement CSA #53 - North	130321	296
Pasatiempo/Rolling Woods Sewer District	136076	297
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - RECREATION		
CSA # 11-Parks and Recreation	134910	299
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - ROADS		
Aptos Seascape CSA 3	622100	301
Braemoor CSA 47	622105	302
Co Hwy Safety Serv Area 9	622115	303
Co Hwy Safety Serv Area 9 Zone A	622120	305
Co Hwy Safety Serv Area 9 Zone B	622125	306
Co Road Maintenance CSA 9D Zone 1	622130	307
Co Road Maintenance CSA 9D Zone 2	622135	308
Co Road Maintenance CSA 9D Zone 3	622140	309
Streetscape - CSA #9E	136105	310
Country Estates CSA 35	622145	311
Empire Acres CSA 17	622150	312
Bonita Encino CSA 43	622160	313
Forest Glen CSA 36	622165	314
Felton Grove CSA 56	622166	315
Glenwood Acres CSA #30	622170	316
Hidden Valley CSA 26	622180	317
Hopkins Gulch CSA 51	622185	318
Huckleberry Woods Rd Maint CSA 15	622190	319
Hutchinson Rd CSA 13	622195	320
Oakflat Road CSA 13A	622200	321
Kelly Hill CSA 22	622210	322
Larsen Rd CSA #34	622215	323
Loma Prieta CSA 41	622220	324
Lomond Terrace CSA #28	622225	325
McGaffigan Mill Road CSA 59	622231	326
Old Ranch Rd CSA 23	622240	327
Pinecrest CSA 46	622265	328
Pineridge CSA #24	622275	329
Ralston Way CSA 40	622285	330

COUNTY OF SANTA CRUZ

2015-2016 Adopted Budget

Table of Contents

	Organizational Reference	Page
Redwood Dr CSA #33	622300	331
Reed Street CSA 39	622305	332
Roberts Rd CSA 37	622310	333
Ridge Drive CSA # 58	622312	334
Riverdale Park Road CSA 55	622317	335
Robak Dr CSA 16	622320	336
Sunlit Ln CSA 42	622400	337
Sunbeam Woods CSA 44	622405	338
Vineyard CSA #50	622410	339
View Circle CSA #32	622420	340
Viewpoint Rd CSA #25	622425	341
Upper Pleasant Valley 52	622435	342
Westdale Dr CSA 21	622440	343
Whitehouse CSA #18	622445	344
SPECIAL DISTRICT BUDGETS - SCHEDULE 15 - REDEVELOPMENT SUCCESSOR AGENCY		
RDA Admin - LO/SOQ RDA-Capital Project	610110	345
RDA Administration - Property Management	610115	346
RDA Capital Projects Fund	611100	347
RDA Capital Projects Schedule		348
RDA Low & Mod Income Housing	612200	349
CO RDA S/A Tax Increment-Cap Proj	136110	350
CO RDA S.A Tax Increment-LMIH	136120	351
Soquel Village Parking Improvement	136196	352
APPENDIX		
Adopt Budget Actions for 2015-2016 Fiscal Year		353
Exhibit A - Resolution Adopting the Adopted Budget		355
Exhibit B - Funds Requiring Budgetary Changes in Appropriations Due to Available Financing		357
Exhibit C - Resolution Establishing Fiscal Year 2015-2016 Appropriation Limit		358
- Attachment 1 - Calculation of Appropriations Subject to Limitation 2015-2016		360
- Attachment 2 - Board of Supervisors Governed Districts Appropriation Limitations		361
Exhibit D - Resolutions Accepting Unanticipated Revenue		362
- Ratification of 2014-2015 Yearend AUD74 Budget Transfers		372
2014-2015 Encumbrance Balances Rebudgeted for 2015-2016		374
2015-2016 Tax Rates		378
Resolution Fixing 2015-2016 Tax Rates		379
Exhibit A - 2015-2016 Secured Tax Rates		380
Board Governed Districts Annual Charges		382
Expenditures Agreements to be Renewed for Fiscal Year 2015-2016		388
Revenue Agreements to be Renewed for Fiscal Year 2015-2016		404