

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 44,987,977	\$ 44,987,977	\$ 44,987,977	\$ -
Resources (inflows)				
Taxes	49,359,003	48,490,018	48,448,837	(41,181)
Licenses	7,490,589	7,827,634	7,557,113	(270,521)
Fines, forfeitures and penalties	4,779,829	4,881,758	4,384,830	(496,928)
Use of money and property	3,654,500	3,469,500	3,331,257	(138,243)
Aid from other governmental agencies	165,869,379	176,994,342	170,959,157	(6,035,185)
Charges for current services	36,742,227	36,455,252	34,748,353	(1,706,899)
Other revenues	4,241,497	5,758,222	6,733,004	974,782
Sale of capital assets	6,000	6,000	6,097	97
Proceeds from long-term debt	20,000	1,086,292	-	(1,086,292)
Operating transfers in	26,585,773	30,699,983	9,184,210	(21,515,773)
Amounts Available for Appropriation	298,748,797	315,669,001	285,352,858	(30,316,143)
Charges to appropriations (outflows)				
<u>General Government</u>				
Board of Supervisors				
Salaries and employee benefits	1,417,420	1,417,420	1,387,980	29,440
Services and supplies	127,238	128,067	91,704	36,363
Fixed assets	14,310	14,310	-	14,310
Total	1,558,968	1,559,797	1,479,684	80,113
Clerk of the Board				
Salaries and employee benefits	268,984	268,984	267,254	1,730
Services and supplies	110,435	155,323	149,273	6,050
Intrafund transfers	(2,000)	(2,000)	(4,534)	2,534
Fixed assets	1,500	1,500	-	1,500
Total	378,919	423,807	411,993	11,814
Administrative Office				
Salaries and employee benefits	1,495,260	1,495,260	1,181,941	313,319
Services and supplies	682,839	711,099	543,133	167,966
Other charges	705,327	730,077	323,301	406,776
Intrafund transfers	(779,338)	(779,338)	(779,741)	403
Fixed assets	25,000	25,000	4,315	20,685
Total	2,129,088	2,182,098	1,272,949	909,149

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Auditor-Controller				
Salaries and employee benefits	\$ 1,880,104	\$ 1,880,104	\$ 1,762,878	\$ 117,226
Services and supplies	1,705,567	1,581,847	1,532,660	49,187
Other charges	286,982	286,982	285,893	1,089
Intrafund transfers	(1,249,309)	(1,249,309)	(1,359,900)	110,591
Fixed assets	24,186	34,564	23,547	11,017
Total	<u>2,647,530</u>	<u>2,534,188</u>	<u>2,245,078</u>	<u>289,110</u>
Treasurer - Tax Collector				
Salaries and employee benefits	1,016,983	1,016,983	753,159	263,824
Services and supplies	630,726	669,651	573,962	95,689
Intrafund transfers	(274,447)	(274,447)	(188,690)	(85,757)
Fixed assets	14,200	14,200	14,200	-
Total	<u>1,387,462</u>	<u>1,426,387</u>	<u>1,152,631</u>	<u>273,756</u>
Assessor				
Salaries and employee benefits	2,228,990	2,228,990	2,065,874	163,116
Services and supplies	628,676	717,443	581,942	135,501
Intrafund transfers	-	-	(720)	720
Fixed assets	12,451	22,451	2,693	19,758
Total	<u>2,870,117</u>	<u>2,968,884</u>	<u>2,649,789</u>	<u>319,095</u>
Purchasing				
Salaries and employee benefits	214,041	214,041	206,979	7,062
Services and supplies	425,883	427,528	297,692	129,836
Intrafund transfers	(178,037)	(178,037)	(178,037)	-
Fixed assets	6,000	6,000	2,800	3,200
Total	<u>467,887</u>	<u>469,532</u>	<u>329,434</u>	<u>140,098</u>
County Counsel				
Salaries and employee benefits	2,055,862	2,054,515	1,950,633	103,882
Services and supplies	344,747	347,214	195,467	151,747
Intrafund transfers	(68,290)	(68,290)	18,115	(86,405)
Fixed assets	7,893	7,893	-	7,893
Total	<u>2,340,212</u>	<u>2,341,332</u>	<u>2,164,215</u>	<u>177,117</u>
Personnel				
Salaries and employee benefits	1,628,515	1,628,515	1,615,224	13,291
Services and supplies	1,422,912	1,560,228	1,262,956	297,272
Intrafund transfers	(338,485)	(338,485)	(330,985)	(7,500)
Fixed assets	17,500	17,500	2,991	14,509
Total	<u>2,730,442</u>	<u>2,867,758</u>	<u>2,550,186</u>	<u>317,572</u>

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Elections				
Salaries and employee benefits	\$ 719,255	\$ 719,255	\$ 711,988	\$ 7,267
Services and supplies	714,844	755,761	740,505	15,256
Intrafund transfers	(43,729)	(43,729)	(46,167)	2,438
Fixed assets	207,268	213,233	202,741	10,492
Total	<u>1,597,638</u>	<u>1,644,520</u>	<u>1,609,067</u>	<u>35,453</u>
Communications				
Salaries and employee benefits	447,308	447,308	389,533	57,775
Services and supplies	1,954,696	1,981,691	1,825,559	156,132
Intrafund transfers	(413,797)	(413,797)	(359,423)	(54,374)
Fixed assets	54,073	54,073	39,230	14,843
Total	<u>2,042,280</u>	<u>2,069,275</u>	<u>1,894,899</u>	<u>174,376</u>
General Services				
Salaries and employee benefits	3,009,385	3,009,385	2,940,443	68,942
Services and supplies	3,524,751	3,502,205	3,206,307	295,898
Other charges	4,219	4,219	220	3,999
Intrafund transfers	(2,826,630)	(2,826,630)	(2,719,787)	(106,843)
Fixed assets	20,481	20,481	12,170	8,311
Total	<u>3,732,206</u>	<u>3,709,660</u>	<u>3,439,353</u>	<u>270,307</u>
Real Property Management				
Services and supplies	55,000	55,000	52,730	2,270
Total	<u>55,000</u>	<u>55,000</u>	<u>52,730</u>	<u>2,270</u>
Surveyor				
Services and supplies	418,100	418,100	373,453	44,647
Intrafund transfers	-	-	(14,997)	14,997
Total	<u>418,100</u>	<u>418,100</u>	<u>358,456</u>	<u>59,644</u>
DPW Engineering				
Services and supplies	125,000	154,000	153,290	710
Total	<u>125,000</u>	<u>154,000</u>	<u>153,290</u>	<u>710</u>
Central Stores				
Salaries and employee benefits	106,662	106,916	106,916	-
Services and supplies	47,920	47,695	31,157	16,538
Other charges	6,160	6,160	6,160	-
Intrafund transfers	(159,901)	(159,901)	(161,053)	1,152
Total	<u>841</u>	<u>870</u>	<u>(16,820)</u>	<u>17,690</u>
Total General Government	<u>24,481,690</u>	<u>24,825,208</u>	<u>21,746,934</u>	<u>3,078,274</u>

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>Public Protection</u>				
Courts				
Services and supplies	\$ 84,802	\$ 54,310	\$ 7,308	\$ 47,002
Other charges	2,067,096	2,067,096	2,021,727	45,369
Total	2,151,898	2,121,406	2,029,035	92,371
Grand Jury				
Services and supplies	104,034	79,271	75,112	4,159
Total	104,034	79,271	75,112	4,159
District Attorney				
Salaries and employee benefits	12,787,533	12,864,148	11,962,254	901,894
Services and supplies	2,890,436	2,850,942	2,642,095	208,847
Other charges	10,500	22,031	22,031	-
Intrafund transfers	(93,000)	(93,000)	(94,375)	1,375
Fixed assets	210,394	370,059	293,429	76,630
Total	15,805,863	16,014,180	14,825,434	1,188,746
Public Defender				
Services and supplies	5,906,519	5,906,519	5,714,301	192,218
Total	5,906,519	5,906,519	5,714,301	192,218
Sheriff-Coroner				
Salaries and employee benefits	15,876,238	16,239,216	15,953,908	285,308
Services and supplies	3,635,759	3,938,730	3,287,294	651,436
Intrafund transfers	(2,850)	(2,850)	(3,973)	1,123
Fixed assets	1,502,808	2,348,028	621,424	1,726,604
Total	21,011,955	22,523,124	19,858,653	2,664,471
Jail and Rehabilitation Center				
Salaries and employee benefits	9,952,069	9,737,296	9,317,743	419,553
Services and supplies	6,129,018	6,062,522	5,825,590	236,932
Fixed assets	203,871	260,805	144,381	116,424
Total	16,284,958	16,060,623	15,287,714	772,909
Juvenile Hall				
Salaries and employee benefits	1,726,437	1,726,437	1,698,437	28,000
Services and supplies	1,361,925	1,361,908	1,213,715	148,193
Fixed assets	3,900	3,900	-	3,900
Total	3,092,262	3,092,245	2,912,152	180,093

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Probation Department				
Salaries and employee benefits	\$ 5,852,622	\$ 5,687,122	\$ 5,586,585	\$ 100,537
Services and supplies	4,073,592	4,331,356	3,499,676	831,680
Intrafund transfers	(262,605)	(262,605)	(209,334)	(53,271)
Fixed assets	105,453	213,153	183,165	29,988
Total	<u>9,769,062</u>	<u>9,969,026</u>	<u>9,060,092</u>	<u>908,934</u>
State Correctional Schools				
Other charges	155,000	229,000	225,894	3,106
Total	<u>155,000</u>	<u>229,000</u>	<u>225,894</u>	<u>3,106</u>
Agricultural Commissioner/Weights and Measures				
Salaries and employee benefits	1,372,524	1,398,780	1,236,997	161,783
Services and supplies	424,680	559,804	365,490	194,314
Intrafund transfers	(98,987)	(98,987)	(98,987)	-
Fixed assets	9,747	9,747	9,565	182
Total	<u>1,707,964</u>	<u>1,869,344</u>	<u>1,513,065</u>	<u>356,279</u>
Public Works - Other Construction Inspection				
Services and supplies	75,000	75,000	66,696	8,304
Total	<u>75,000</u>	<u>75,000</u>	<u>66,696</u>	<u>8,304</u>
County Clerk-Recorder				
Salaries and employee benefits	730,515	730,515	707,086	23,429
Services and supplies	276,783	272,911	242,467	30,444
Fixed assets	58,345	58,345	47,367	10,978
Total	<u>1,065,643</u>	<u>1,061,771</u>	<u>996,920</u>	<u>64,851</u>
Public Guardian				
Salaries and employee benefits	945,547	945,547	937,031	8,516
Services and supplies	373,176	373,176	348,593	24,583
Fixed assets	2,000	2,000	-	2,000
Total	<u>1,320,723</u>	<u>1,320,723</u>	<u>1,285,624</u>	<u>35,099</u>
County Emergency Office				
Salaries and employee benefits	309,178	310,859	217,782	93,077
Services and supplies	175,487	189,986	164,444	25,542
Total	<u>484,665</u>	<u>500,845</u>	<u>382,226</u>	<u>118,619</u>
Local Agency Formation Commission				
Other charges	120,711	120,711	115,071	5,640
Total	<u>120,711</u>	<u>120,711</u>	<u>115,071</u>	<u>5,640</u>

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Planning Department				
Salaries and employee benefits	\$ 7,216,263	\$ 7,219,582	\$ 6,531,216	\$ 688,366
Services and supplies	2,689,522	2,517,925	2,223,595	294,330
Other charges	2,001	1	-	1
Intrafund transfers	(55,050)	(55,050)	(28,195)	(26,855)
Fixed assets	120,075	120,075	116,767	3,308
Total	9,972,811	9,802,533	8,843,383	959,150
Animal Pound				
Services and supplies	1,094,709	1,094,709	1,079,709	15,000
Total	1,094,709	1,094,709	1,079,709	15,000
Association of Monterey Bay Area Govts.				
Other charges	33,056	33,056	33,056	-
Total	33,056	33,056	33,056	-
Total Public Protection	90,156,833	91,874,086	84,304,137	7,569,949
<u>Health and Sanitation</u>				
Health Services Agency				
Salaries and employee benefits	38,179,502	38,305,721	35,998,962	2,306,759
Services and supplies	47,558,830	51,199,551	36,819,545	14,380,006
Other charges	16,622,876	16,843,726	15,335,379	1,508,347
Intrafund transfers	(14,935,096)	(14,935,096)	(13,586,702)	(1,348,394)
Fixed assets	227,849	290,549	153,789	136,760
Total	87,653,961	91,704,451	74,720,973	16,983,478
Air Pollution				
Other charges	31,142	31,142	31,142	-
Total	31,142	31,142	31,142	-
Total Health and Sanitation	87,685,103	91,735,593	74,752,115	16,983,478
<u>Public Assistance</u>				
Department of Social Services				
Salaries and employee benefits	32,692,519	32,747,824	29,932,535	2,815,289
Services and supplies	11,488,453	13,400,969	11,079,565	2,321,404
Other charges	17,782,244	18,365,718	14,506,850	3,858,868
Intrafund transfers	(220,100)	(220,100)	(251,543)	31,443
Fixed assets	207,500	532,690	331,631	201,059
Total	61,950,616	64,827,101	55,599,038	9,228,063

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Special Commissions				
Salaries and employee benefits	\$ 99,463	\$ 100,509	\$ 100,509	\$ -
Services and supplies	39,408	38,351	29,035	9,316
Intrafund transfers	(30,365)	(30,365)	(24,933)	(5,432)
Total	<u>108,506</u>	<u>108,495</u>	<u>104,611</u>	<u>3,884</u>
Community Programs				
Services and supplies	500	500	400	100
Other charges	4,905,079	4,908,079	4,810,759	97,320
Total	<u>4,905,579</u>	<u>4,908,579</u>	<u>4,811,159</u>	<u>97,420</u>
Categorical Aids				
Other charges	22,143,991	23,127,076	22,634,549	492,527
Total	<u>22,143,991</u>	<u>23,127,076</u>	<u>22,634,549</u>	<u>492,527</u>
General Assistance				
Services and supplies	5,000	12,500	10,354	2,146
Other charges	363,400	355,900	254,040	101,860
Total	<u>368,400</u>	<u>368,400</u>	<u>264,394</u>	<u>104,006</u>
Burial of Indigents				
Services and supplies	40,200	34,200	23,420	10,780
Total	<u>40,200</u>	<u>34,200</u>	<u>23,420</u>	<u>10,780</u>
Family Relations				
Services and supplies	-	34,932	15,196	19,736
Other charges	732,577	785,787	566,862	218,925
Fixed assets	-	9,000	7,899	1,101
Total	<u>732,577</u>	<u>829,719</u>	<u>589,957</u>	<u>239,762</u>
Homeless				
Other charges	85,282	169,209	144,852	24,357
Total	<u>85,282</u>	<u>169,209</u>	<u>144,852</u>	<u>24,357</u>
Wards of Court				
Services and supplies	25,740	57,240	49,441	7,799
Other charges	200,000	200,000	155,166	44,834
Total	<u>225,740</u>	<u>257,240</u>	<u>204,607</u>	<u>52,633</u>

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Veterans Service Officer				
Salaries and employee benefits	\$ 268,217	\$ 273,629	\$ 273,628	\$ 1
Services and supplies	113,545	108,133	72,412	35,721
Total	381,762	381,762	346,040	35,722
Total Public Assistance	90,942,653	95,011,781	84,722,627	10,289,154
<u>Education</u>				
Agricultural Extension Services				
Salaries and employee benefits	81,800	81,800	74,250	7,550
Services and supplies	133,909	116,986	101,481	15,505
Total	215,709	198,786	175,731	23,055
Total Education	215,709	198,786	175,731	23,055
<u>Recreation and Culture</u>				
Recreation and Cultural Services				
Salaries and employee benefits	4,035,966	4,035,966	3,761,883	274,083
Services and supplies	2,158,262	2,140,494	1,672,259	468,235
Other charges	449,019	449,019	449,019	-
Intrafund transfers	(158,886)	(158,886)	(154,763)	(4,123)
Fixed assets	201,673	207,408	81,768	125,640
Total	6,686,034	6,674,001	5,810,166	863,835
Total Recreation and Culture	6,686,034	6,674,001	5,810,166	863,835
<u>Public Ways and Facilities</u>				
County Parking Projects				
Services and supplies	157,759	155,469	97,243	58,226
Total	157,759	155,469	97,243	58,226
Total Public Ways and Facilities	157,759	155,469	97,243	58,226
<u>Debt Service</u>				
Debt Service				
Services and supplies	50,000	50,000	22,884	27,116
Interest	92,150	96,431	81,788	14,643
Total Debt Service	142,150	146,431	104,672	41,759
Total Expenditures	300,467,931	310,621,355	271,713,625	38,907,730

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>Other Financing Uses</u>				
Operating transfers out				
Auditor-Controller	\$ 15,241	\$ 515,241	\$ 515,241	\$ -
Extended police protection	5,070,000	9,184,210	9,184,210	-
General services	18,000	53,860	53,860	-
Plant acquisition	7,255,650	7,255,650	7,255,650	-
Public financing authority	5,145,110	5,384,117	4,566,537	817,580
Total Other Financing Uses	<u>17,504,001</u>	<u>22,393,078</u>	<u>21,575,498</u>	<u>817,580</u>
Total Charges to Appropriation	<u>317,971,932</u>	<u>333,014,433</u>	<u>293,289,123</u>	<u>39,725,310</u>
<u>Totals</u>				
Expenditures				
Salaries and employee benefits	148,615,162	148,892,627	139,631,608	9,261,019
Services and supplies	103,986,382	110,231,246	88,361,110	21,870,136
Other charges	66,798,812	68,831,420	62,003,759	6,827,661
Intrafund transfers	(22,190,902)	(22,190,902)	(20,578,724)	(1,612,178)
Fixed assets	3,258,477	4,856,964	2,295,872	2,561,092
Total Expenditures	<u>300,467,931</u>	<u>310,621,355</u>	<u>271,713,625</u>	<u>38,907,730</u>
Other Financing Uses	<u>17,504,001</u>	<u>22,393,078</u>	<u>21,575,498</u>	<u>817,580</u>
Total Charges to Appropriation	<u>317,971,932</u>	<u>333,014,433</u>	<u>293,289,123</u>	<u>39,725,310</u>
Budgetary Balances, Ending	<u>\$ 25,764,842</u>	<u>\$ 27,642,545</u>	<u>\$ 37,051,712</u>	<u>\$ 9,409,167</u>

Continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2002

**Explanation of Differences between Budgetary Inflows and Outflows
and GAAP Revenues and Expenditures**

Sources/Inflows of Resources

Actual amounts (budgetary basis) "available for appropriation" from the
budgetary comparison schedule \$ 285,352,858

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not
revenues for financial reporting purposes (9,190,307)

Total Revenues as Reported on the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds \$ 276,162,551

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the
budgetary comparison schedule \$ 293,289,123

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not
expenditures for financial reporting purposes (21,575,498)

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds \$ 271,713,625
Concluded

The notes to the budgetary comparison schedules are an integral part of this schedule.