

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 37,051,712	\$ 37,051,712	\$ 37,051,712	\$ -
Resources (inflows)				
Taxes	41,257,078	42,923,388	42,914,469	(8,919)
Licenses	7,607,196	7,768,724	7,776,634	7,910
Fines, forfeitures and penalties	4,157,371	4,221,235	4,188,345	(32,890)
Use of money and property	3,216,970	2,306,483	2,249,838	(56,645)
Aid from other governmental agencies	165,096,207	171,436,238	171,374,332	(61,906)
Charges for current services	36,601,751	37,552,083	35,889,692	(1,662,391)
Other revenues	4,966,516	5,823,616	4,685,967	(1,137,649)
Sale of capital assets	6,000	6,000	3,408	(2,592)
Transfers in	28,538,682	34,694,697	11,591,521	(23,103,176)
Amounts Available for Appropriation	291,447,771	306,732,464	280,674,206	(26,058,258)
Charges to appropriations (outflows)				
<u>General Government</u>				
Board of Supervisors				
Salaries and employee benefits	1,486,207	1,484,316	1,478,863	5,453
Services and supplies	112,288	110,693	87,972	22,721
Total	1,598,495	1,595,009	1,566,835	28,174
Clerk of the Board				
Salaries and employee benefits	282,928	282,928	288,765	(5,837)
Services and supplies	151,574	151,144	142,441	8,703
Intrafund transfers	(2,000)	(2,000)	(2,673)	673
Fixed assets	1,500	1,500	-	1,500
Total	434,002	433,572	428,533	5,039
Administrative Office				
Salaries and employee benefits	1,496,706	1,381,046	1,371,940	9,106
Services and supplies	578,632	839,316	501,327	337,989
Other charges	665,522	672,465	316,193	356,272
Intrafund transfers	(648,986)	(648,986)	(649,629)	643
Fixed assets	1,500	1,500	-	1,500
Total	2,093,374	2,245,341	1,539,831	705,510

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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Auditor-Controller				
Salaries and employee benefits	\$ 1,906,994	\$ 1,942,161	\$ 1,933,201	\$ 8,960
Services and supplies	1,044,798	1,459,697	1,435,635	24,062
Other charges	67,359	67,359	67,359	-
Intrafund transfers	<u>(1,100,250)</u>	<u>(1,100,250)</u>	<u>(1,192,190)</u>	<u>91,940</u>
Total	<u>1,918,901</u>	<u>2,368,967</u>	<u>2,244,005</u>	<u>124,962</u>
Treasurer - Tax Collector				
Salaries and employee benefits	955,548	800,472	798,097	2,375
Services and supplies	681,977	541,738	444,469	97,269
Intrafund transfers	(388,109)	(388,109)	(265,627)	(122,482)
Fixed assets	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total	<u>1,258,416</u>	<u>963,101</u>	<u>976,939</u>	<u>(13,838)</u>
Assessor				
Salaries and employee benefits	2,219,440	2,260,610	2,246,944	13,666
Services and supplies	799,269	710,500	677,545	32,955
Fixed assets	<u>6,409</u>	<u>6,409</u>	<u>1,496</u>	<u>4,913</u>
Total	<u>3,025,118</u>	<u>2,977,519</u>	<u>2,925,985</u>	<u>51,534</u>
Purchasing				
Salaries and employee benefits	228,146	297,911	297,908	3
Services and supplies	347,193	258,836	229,735	29,101
Intrafund transfers	<u>(171,356)</u>	<u>(171,356)</u>	<u>(171,356)</u>	<u>-</u>
Total	<u>403,983</u>	<u>385,391</u>	<u>356,287</u>	<u>29,104</u>
County Counsel				
Salaries and employee benefits	2,162,566	2,139,617	2,139,614	3
Services and supplies	269,781	264,519	209,559	54,960
Intrafund transfers	<u>(846,563)</u>	<u>(846,563)</u>	<u>(631,997)</u>	<u>(214,566)</u>
Total	<u>1,585,784</u>	<u>1,557,573</u>	<u>1,717,176</u>	<u>(159,603)</u>
Personnel				
Salaries and employee benefits	1,802,784	1,647,460	1,647,457	3
Services and supplies	1,369,457	1,248,547	1,143,645	104,902
Intrafund transfers	<u>(649,064)</u>	<u>(649,064)</u>	<u>(649,064)</u>	<u>-</u>
Total	<u>2,523,177</u>	<u>2,246,943</u>	<u>2,142,038</u>	<u>104,905</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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Elections				
Salaries and employee benefits	\$ 712,734	\$ 777,587	\$ 753,393	\$ 24,194
Services and supplies	683,704	766,900	693,684	73,216
Intrafund transfers	(46,407)	(46,407)	(47,220)	813
Fixed assets	8,712	8,712	-	8,712
Total	<u>1,358,743</u>	<u>1,506,792</u>	<u>1,399,857</u>	<u>106,935</u>
Communications				
Salaries and employee benefits	484,851	451,575	444,076	7,499
Services and supplies	2,101,518	2,101,518	1,876,138	225,380
Intrafund transfers	(448,500)	(448,500)	(464,815)	16,315
Total	<u>2,137,869</u>	<u>2,104,593</u>	<u>1,855,399</u>	<u>249,194</u>
General Services				
Salaries and employee benefits	2,814,428	2,845,184	2,813,624	31,560
Services and supplies	3,833,006	3,841,100	3,462,634	378,466
Other charges	4,500	8,725	1,929	6,796
Intrafund transfers	(3,613,741)	(3,613,741)	(3,335,766)	(277,975)
Fixed assets	5,665	5,665	3,164	2,501
Total	<u>3,043,858</u>	<u>3,086,933</u>	<u>2,945,585</u>	<u>141,348</u>
Real Property Management				
Services and supplies	60,000	60,090	60,086	4
Total	<u>60,000</u>	<u>60,090</u>	<u>60,086</u>	<u>4</u>
Plant Acquisition				
Other charges	2,479,179	1,269,805	-	1,269,805
Total	<u>2,479,179</u>	<u>1,269,805</u>	<u>-</u>	<u>1,269,805</u>
Surveyor				
Services and supplies	452,810	452,810	364,028	88,782
Intrafund transfers	-	-	(11,720)	11,720
Total	<u>452,810</u>	<u>452,810</u>	<u>352,308</u>	<u>100,502</u>
DPW Engineering				
Services and supplies	163,000	163,000	125,407	37,593
Total	<u>163,000</u>	<u>163,000</u>	<u>125,407</u>	<u>37,593</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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Central Stores				
Salaries and employee benefits	\$ 102,392	\$ 102,392	\$ 89,059	\$ 13,333
Services and supplies	49,110	49,109	22,629	26,480
Other charges	6,162	6,162	6,160	2
Intrafund transfers	<u>(170,554)</u>	<u>(170,554)</u>	<u>(168,010)</u>	<u>(2,544)</u>
Total	<u>(12,890)</u>	<u>(12,891)</u>	<u>(50,162)</u>	<u>37,271</u>
Total General Government	<u>24,523,819</u>	<u>23,404,548</u>	<u>20,586,109</u>	<u>2,818,439</u>
<u>Public Protection</u>				
Courts				
Services and supplies	37,584	16,800	7,631	9,169
Other charges	<u>2,032,096</u>	<u>2,052,880</u>	<u>2,046,132</u>	<u>6,748</u>
Total	<u>2,069,680</u>	<u>2,069,680</u>	<u>2,053,763</u>	<u>15,917</u>
Grand Jury				
Services and supplies	<u>63,151</u>	<u>63,151</u>	<u>53,597</u>	<u>9,554</u>
Total	<u>63,151</u>	<u>63,151</u>	<u>53,597</u>	<u>9,554</u>
District Attorney				
Salaries and employee benefits	12,700,803	12,816,000	12,731,260	84,740
Services and supplies	2,325,770	2,942,831	2,479,445	463,386
Other charges	11,880	12,570	12,567	3
Intrafund transfers	(64,000)	(64,000)	(55,112)	(8,888)
Fixed assets	<u>51,633</u>	<u>118,861</u>	<u>99,696</u>	<u>19,165</u>
Total	<u>15,026,086</u>	<u>15,826,262</u>	<u>15,267,856</u>	<u>558,406</u>
Public Defender				
Services and supplies	6,210,848	6,147,439	5,705,183	442,256
Other charges	<u>-</u>	<u>63,409</u>	<u>-</u>	<u>63,409</u>
Total	<u>6,210,848</u>	<u>6,210,848</u>	<u>5,705,183</u>	<u>505,665</u>
Sheriff-Coroner				
Salaries and employee benefits	16,750,214	17,340,913	17,338,816	2,097
Services and supplies	3,917,623	3,566,210	3,446,156	120,054
Other charges	-	2	-	2
Intrafund transfers	(2,850)	(2,850)	(4,100)	1,250
Fixed assets	<u>1,716,616</u>	<u>1,848,432</u>	<u>967,062</u>	<u>881,370</u>
Total	<u>22,381,603</u>	<u>22,752,707</u>	<u>21,747,934</u>	<u>1,004,773</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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Jail and Rehabilitation Center				
Salaries and employee benefits	\$ 10,458,820	\$ 10,007,470	\$ 10,007,467	\$ 3
Services and supplies	5,614,592	6,735,213	6,416,043	319,170
Fixed assets	80,857	81,349	55,468	25,881
Total	<u>16,154,269</u>	<u>16,824,032</u>	<u>16,478,978</u>	<u>345,054</u>
Juvenile Hall				
Salaries and employee benefits	1,886,318	2,048,438	2,048,437	1
Services and supplies	1,271,457	1,271,164	1,257,323	13,841
Fixed assets	3,286	3,286	3,186	100
Total	<u>3,161,061</u>	<u>3,322,888</u>	<u>3,308,946</u>	<u>13,942</u>
Probation Department				
Salaries and employee benefits	5,868,397	5,927,851	5,727,824	200,027
Services and supplies	3,981,552	3,817,800	3,154,492	663,308
Intrafund transfers	(177,284)	(215,178)	(195,162)	(20,016)
Fixed assets	-	7,500	5,111	2,389
Total	<u>9,672,665</u>	<u>9,537,973</u>	<u>8,692,265</u>	<u>845,708</u>
State Correctional Schools				
Services and supplies	-	5,740	-	5,740
Other charges	155,000	155,000	107,715	47,285
Total	<u>155,000</u>	<u>160,740</u>	<u>107,715</u>	<u>53,025</u>
Agricultural Commissioner/Weights and Measures				
Salaries and employee benefits	1,313,644	1,252,440	1,243,543	8,897
Services and supplies	549,116	661,632	440,632	221,000
Intrafund transfers	(94,815)	(94,815)	(94,815)	-
Total	<u>1,767,945</u>	<u>1,819,257</u>	<u>1,589,360</u>	<u>229,897</u>
Public Works - Other Construction Inspection				
Services and supplies	80,000	80,000	52,351	27,649
Total	<u>80,000</u>	<u>80,000</u>	<u>52,351</u>	<u>27,649</u>
County Clerk-Recorder				
Salaries and employee benefits	801,599	841,599	831,867	9,732
Services and supplies	303,998	303,514	253,614	49,900
Fixed assets	67,649	67,649	25,018	42,631
Total	<u>1,173,246</u>	<u>1,212,762</u>	<u>1,110,499</u>	<u>102,263</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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Public Guardian				
Salaries and employee benefits	\$ 1,055,286	\$ 1,055,286	\$ 1,022,898	\$ 32,388
Services and supplies	377,787	377,787	303,393	74,394
Total	1,433,073	1,433,073	1,326,291	106,782
County Emergency Office				
Salaries and employee benefits	322,086	327,986	327,939	47
Services and supplies	206,386	267,652	188,664	78,988
Total	528,472	595,638	516,603	79,035
Local Agency Formation Commission				
Other charges	116,773	116,773	91,866	24,907
Total	116,773	116,773	91,866	24,907
Planning Department				
Salaries and employee benefits	6,043,988	6,248,187	6,212,363	35,824
Services and supplies	2,547,681	3,103,994	2,300,176	803,818
Other charges	-	3,993	-	3,993
Intrafund transfers	(6,266)	(6,266)	(8,238)	1,972
Fixed assets	-	13,500	12,090	1,410
Total	8,585,403	9,363,408	8,516,391	847,017
Animal Pound				
Services and supplies	1,033,046	1,187,638	1,182,138	5,500
Total	1,033,046	1,187,638	1,182,138	5,500
Association of Monterey Bay Area Govts.				
Other charges	35,000	35,000	32,327	2,673
Total	35,000	35,000	32,327	2,673
Total Public Protection	89,647,321	92,611,830	87,834,063	4,777,767
<u>Health and Sanitation</u>				
Health Services Agency				
Salaries and employee benefits	37,665,984	39,561,230	39,435,249	125,981
Services and supplies	36,775,627	38,819,248	32,524,010	6,295,238
Other charges	16,797,079	16,416,558	15,855,090	561,468
Intrafund transfers	(15,057,408)	(15,233,139)	(14,382,551)	(850,588)
Fixed assets	91	189,529	99,330	90,199
Total	76,181,373	79,753,426	73,531,128	6,222,298

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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Air Pollution				
Other charges	\$ 31,142	\$ 31,142	\$ 31,142	\$ -
Total	31,142	31,142	31,142	-
Total Health and Sanitation	76,212,515	79,784,568	73,562,270	6,222,298
<u>Public Assistance</u>				
Department of Social Services				
Salaries and employee benefits	30,819,774	28,898,839	28,777,077	121,762
Services and supplies	12,114,737	11,521,488	10,394,918	1,126,570
Other charges	11,926,260	12,763,164	9,727,007	3,036,157
Intrafund transfers	(375,022)	(375,022)	(271,971)	(103,051)
Fixed assets	-	9,231	7,338	1,893
Total	54,485,749	52,817,700	48,634,369	4,183,331
Special Commissions				
Salaries and employee benefits	-	12,084	12,075	9
Services and supplies	-	50	46	4
Total	-	12,134	12,121	13
Community Programs				
Services and supplies	450	450	450	-
Other charges	4,317,285	4,322,285	4,239,587	82,698
Total	4,317,735	4,322,735	4,240,037	82,698
Categorical Aids				
Other charges	25,458,487	26,852,931	26,599,789	253,142
Total	25,458,487	26,852,931	26,599,789	253,142
General Assistance				
Services and supplies	6,000	10,000	9,542	458
Other charges	328,536	518,436	481,027	37,409
Total	334,536	528,436	490,569	37,867
Burial of Indigents				
Services and supplies	34,953	34,953	29,781	5,172
Total	34,953	34,953	29,781	5,172

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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Family Relations				
Services and supplies	\$ 21,700	\$ 21,700	\$ 6,270	\$ 15,430
Other charges	476,296	544,612	422,596	122,016
Total	497,996	566,312	428,866	137,446
Homeless				
Other charges	245,938	453,399	406,684	46,715
Total	245,938	453,399	406,684	46,715
Wards of Court				
Services and supplies	32,318	20,466	11,986	8,480
Other charges	204,912	211,025	204,912	6,113
Total	237,230	231,491	216,898	14,593
Veterans Service Officer				
Salaries and employee benefits	287,502	292,297	292,294	3
Services and supplies	79,574	74,779	65,258	9,521
Total	367,076	367,076	357,552	9,524
Total Public Assistance	85,979,700	86,187,167	81,416,666	4,770,501
<u>Education</u>				
Agricultural Extension Services				
Salaries and employee benefits	81,879	92,463	92,011	452
Services and supplies	71,183	71,203	47,038	24,165
Total	153,062	163,666	139,049	24,617
Total Education	153,062	163,666	139,049	24,617
<u>Recreation and Culture</u>				
Recreation and Cultural Services				
Salaries and employee benefits	4,058,792	4,109,896	4,109,892	4
Services and supplies	2,008,575	1,994,626	1,647,415	347,211
Other charges	410,156	446,051	410,156	35,895
Intrafund transfers	(195,731)	(195,731)	(195,213)	(518)
Fixed assets	122,755	132,856	40,410	92,446
Total	6,404,547	6,487,698	6,012,660	475,038
Total Recreation and Culture	6,404,547	6,487,698	6,012,660	475,038

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, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>Public Ways and Facilities</u>				
County Parking Projects				
Services and supplies	\$ 170,432	\$ 169,930	\$ 155,183	\$ 14,747
Other charges	-	502	-	502
Total	170,432	170,432	155,183	15,249
Total Public Ways and Facilities	170,432	170,432	155,183	15,249
<u>Debt Service</u>				
Debt Service				
Services and supplies	50,000	50,000	35,738	14,262
Interest	263,024	263,024	231,788	31,236
Total Debt Service	313,024	313,024	267,526	45,498
Total Expenditures	283,404,420	289,122,933	269,973,526	19,149,407
<u>Other Financing Uses</u>				
Transfers out				
Auditor-Controller	13,336	13,336	13,336	-
Extended police protection	5,070,000	9,922,946	9,922,946	-
General services	18,000	18,000	18,000	-
Plant acquisition	1,000,000	1,000,000	1,000,000	-
Jail & Rehabilitation Center	-	53	-	53
Public financing authority	5,969,644	5,969,644	5,260,705	708,939
Total Other Financing Uses	12,070,980	16,923,979	16,214,987	708,992
Total Charges to Appropriation	295,475,400	306,046,912	286,188,513	19,858,399
<u>Totals</u>				
Expenditures				
Salaries and employee benefits	146,770,810	147,246,238	146,513,953	732,285
Services and supplies	92,584,257	96,356,975	83,645,407	12,711,568
Other charges	66,032,586	67,287,272	61,292,026	5,995,246
Intrafund transfers	(24,058,906)	(24,272,531)	(22,797,229)	(1,475,302)
Fixed assets	2,075,673	2,504,979	1,319,369	1,185,610
Total Expenditures	283,404,420	289,122,933	269,973,526	19,149,407
Other Financing Uses	12,070,980	16,923,979	16,214,987	708,992
Total Charges to Appropriation	295,475,400	306,046,912	286,188,513	19,858,399
Budgetary Balances, Ending	\$ 33,024,083	\$ 37,737,264	\$ 31,537,405	\$ (6,199,859)

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, 2003

**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	\$ 280,674,206
Differences - budget to GAAP:	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(11,594,929)</u>
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 269,079,277</u>

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule	\$ 286,188,513
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(16,214,987)</u>
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 269,973,526</u>
	Concluded

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