

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 31,693,524	\$ 31,693,524	\$ 31,693,524	\$ -
Resources (inflows)				
Taxes	43,105,066	47,324,590	47,171,901	(152,689)
Licenses	8,844,908	8,844,908	9,013,130	168,222
Fines, forfeitures and penalties	4,659,191	4,648,809	4,712,010	63,201
Use of money and property	2,216,657	2,216,657	1,733,040	(483,617)
Aid from other governmental agencies	159,197,729	167,152,159	170,672,145	3,519,986
Charges for current services	41,308,230	42,986,425	40,303,328	(2,683,097)
Other revenues	5,248,217	5,958,037	5,049,537	(908,500)
Sale of capital assets	6,000	6,000	4,790	(1,210)
Transfers in	33,470,204	35,137,101	11,566,897	(23,570,204)
Inception of lease purchase agreement	-	145,000	109,042	(35,958)
Amounts Available for Appropriation	<u>298,056,202</u>	<u>314,419,686</u>	<u>290,335,820</u>	<u>(24,083,866)</u>
Charges to appropriations (outflows)				
<u>General Government</u>				
Board of Supervisors				
Salaries and employee benefits	1,657,347	1,657,347	1,625,621	31,726
Services and supplies	<u>103,898</u>	<u>106,409</u>	<u>79,105</u>	<u>27,304</u>
Total	<u>1,761,245</u>	<u>1,763,756</u>	<u>1,704,726</u>	<u>59,030</u>
Clerk of the Board				
Salaries and employee benefits	333,699	333,699	317,366	16,333
Services and supplies	146,749	118,571	114,207	4,364
Intrafund transfers	<u>(2,600)</u>	<u>(2,600)</u>	<u>(4,174)</u>	<u>1,574</u>
Total	<u>477,848</u>	<u>449,670</u>	<u>427,399</u>	<u>22,271</u>
Administrative Office				
Salaries and employee benefits	1,557,509	1,557,509	1,524,510	32,999
Services and supplies	573,337	627,824	458,289	169,535
Other charges	249,946	251,571	249,946	1,625
Intrafund transfers	<u>(876,645)</u>	<u>(876,645)</u>	<u>(876,719)</u>	<u>74</u>
Total	<u>1,504,147</u>	<u>1,560,259</u>	<u>1,356,026</u>	<u>204,233</u>
Auditor-Controller				
Salaries and employee benefits	2,268,903	2,277,706	2,206,540	71,166
Services and supplies	1,479,623	1,210,095	1,178,686	31,409
Other charges	67,359	67,359	67,359	-
Intrafund transfers	<u>(1,680,655)</u>	<u>(1,689,458)</u>	<u>(1,805,222)</u>	<u>115,764</u>
Fixed assets	<u>4,500</u>	<u>4,500</u>	<u>4,130</u>	<u>370</u>
Total	<u>2,139,730</u>	<u>1,870,202</u>	<u>1,651,493</u>	<u>218,709</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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Treasurer - Tax Collector				
Salaries and employee benefits	\$ 900,421	\$ 900,421	\$ 887,669	\$ 12,752
Services and supplies	566,578	540,775	450,909	89,866
Intrafund transfers	(213,744)	(213,744)	(213,744)	-
Fixed assets	5,000	5,000	2,807	2,193
Total	<u>1,258,255</u>	<u>1,232,452</u>	<u>1,127,641</u>	<u>104,811</u>
Assessor				
Salaries and employee benefits	2,577,995	2,577,995	2,444,351	133,644
Services and supplies	689,956	778,797	627,079	151,718
Fixed assets	31,451	31,451	12,598	18,853
Total	<u>3,299,402</u>	<u>3,388,243</u>	<u>3,084,028</u>	<u>304,215</u>
Purchasing				
Salaries and employee benefits	269,865	269,865	217,408	52,457
Services and supplies	304,947	411,671	406,883	4,788
Intrafund transfers	(138,804)	(138,804)	(138,804)	-
Fixed assets	5,000	5,000	-	5,000
Total	<u>441,008</u>	<u>547,732</u>	<u>485,487</u>	<u>62,245</u>
County Counsel				
Salaries and employee benefits	2,201,429	2,223,136	2,161,280	61,856
Services and supplies	279,118	264,055	190,036	74,019
Other charges	-	39,085	-	39,085
Intrafund transfers	(792,493)	(814,200)	(695,955)	(118,245)
Total	<u>1,688,054</u>	<u>1,712,076</u>	<u>1,655,361</u>	<u>56,715</u>
Personnel				
Salaries and employee benefits	1,894,216	1,894,216	1,859,393	34,823
Services and supplies	1,254,235	1,230,662	1,017,927	212,735
Intrafund transfers	(861,645)	(861,645)	(861,645)	-
Total	<u>2,286,806</u>	<u>2,263,233</u>	<u>2,015,675</u>	<u>247,558</u>
Elections				
Salaries and employee benefits	747,581	920,581	903,829	16,752
Services and supplies	693,667	826,895	821,086	5,809
Intrafund transfers	(53,940)	(53,940)	(53,940)	-
Fixed assets	6,866	6,866	6,836	30
Total	<u>1,394,174</u>	<u>1,700,402</u>	<u>1,677,811</u>	<u>22,591</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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Communications				
Salaries and employee benefits	\$ 559,723	\$ 559,723	\$ 521,713	\$ 38,010
Services and supplies	2,142,415	2,130,762	1,913,146	217,616
Other charges	-	8,250	-	8,250
Intrafund transfers	<u>(444,751)</u>	<u>(444,751)</u>	<u>(430,278)</u>	<u>(14,473)</u>
Total	<u>2,257,387</u>	<u>2,253,984</u>	<u>2,004,581</u>	<u>249,403</u>
General Services				
Salaries and employee benefits	3,157,969	3,183,909	3,183,425	484
Services and supplies	3,506,166	3,460,159	3,404,677	55,482
Other charges	4,500	16,672	4,113	12,559
Intrafund transfers	<u>(3,728,863)</u>	<u>(3,728,863)</u>	<u>(3,787,879)</u>	<u>59,016</u>
Total	<u>2,939,772</u>	<u>2,931,877</u>	<u>2,804,336</u>	<u>127,541</u>
Real Property Management				
Services and supplies	<u>60,000</u>	<u>67,500</u>	<u>63,689</u>	<u>3,811</u>
Total	<u>60,000</u>	<u>67,500</u>	<u>63,689</u>	<u>3,811</u>
Plant Acquisition				
Other charges	<u>1,263,350</u>	<u>1,263,350</u>	<u>-</u>	<u>1,263,350</u>
Total	<u>1,263,350</u>	<u>1,263,350</u>	<u>-</u>	<u>1,263,350</u>
Surveyor				
Services and supplies	654,100	654,100	477,454	176,646
Intrafund transfers	<u>-</u>	<u>-</u>	<u>(10,275)</u>	<u>10,275</u>
Total	<u>654,100</u>	<u>654,100</u>	<u>467,179</u>	<u>186,921</u>
DPW Engineering				
Services and supplies	<u>137,000</u>	<u>164,634</u>	<u>164,634</u>	<u>-</u>
Total	<u>137,000</u>	<u>164,634</u>	<u>164,634</u>	<u>-</u>
Central Stores				
Salaries and employee benefits	104,367	104,367	99,183	5,184
Services and supplies	52,462	24,677	20,117	4,560
Other charges	6,160	6,160	6,160	-
Intrafund transfers	<u>(155,555)</u>	<u>(155,555)</u>	<u>(167,401)</u>	<u>11,846</u>
Total	<u>7,434</u>	<u>(20,351)</u>	<u>(41,941)</u>	<u>21,590</u>
Total General Government	<u>23,569,712</u>	<u>23,803,119</u>	<u>20,648,125</u>	<u>3,154,994</u>

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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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>Public Protection</u>				
Courts				
Services and supplies	\$ 25,306	\$ 17,208	\$ 11,142	\$ 6,066
Other charges	2,022,096	2,294,615	2,263,719	30,896
Total	2,047,402	2,311,823	2,274,861	36,962
Grand Jury				
Services and supplies	62,071	62,071	53,244	8,827
Total	62,071	62,071	53,244	8,827
District Attorney				
Salaries and employee benefits	13,480,681	13,421,868	13,246,718	175,150
Services and supplies	2,617,730	2,611,304	2,526,447	84,857
Other charges	6,000	13,700	13,038	662
Intrafund transfers	(47,998)	(47,998)	(68,067)	20,069
Fixed assets	6,780	6,780	5,531	1,249
Total	16,063,193	16,005,654	15,723,667	281,987
Public Defender				
Services and supplies	6,301,112	6,301,112	6,214,820	86,292
Total	6,301,112	6,301,112	6,214,820	86,292
Sheriff-Coroner				
Salaries and employee benefits	19,431,065	18,884,081	18,537,222	346,859
Services and supplies	3,661,339	4,057,681	3,594,036	463,645
Intrafund transfers	(4,150)	(4,150)	(4,259)	109
Fixed assets	1,016,642	998,669	811,732	186,937
Total	24,104,896	23,936,281	22,938,731	997,550
Jail and Rehabilitation Center				
Salaries and employee benefits	11,327,058	10,966,605	10,659,621	306,984
Services and supplies	6,072,778	6,538,215	6,111,584	426,631
Other charges	-	13,343	-	13,343
Fixed assets	98,037	86,237	44,616	41,621
Total	17,497,873	17,604,400	16,815,821	788,579
Juvenile Hall				
Salaries and employee benefits	2,094,559	2,184,559	2,184,251	308
Services and supplies	1,297,102	1,208,602	1,068,788	139,814
Intrafund transfers	-	(1,500)	-	(1,500)
Total	3,391,661	3,391,661	3,253,039	138,622

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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Probation Department				
Salaries and employee benefits	\$ 5,906,477	\$ 6,101,304	\$ 6,005,184	\$ 96,120
Services and supplies	2,682,970	2,981,270	2,349,522	631,748
Other charges	-	5,650	-	5,650
Intrafund transfers	11,633	(89,893)	(55,892)	(34,001)
Fixed assets	-	7,770	-	7,770
Total	<u>8,601,080</u>	<u>9,006,101</u>	<u>8,298,814</u>	<u>707,287</u>
State Correctional Schools				
Services and supplies	5,740	5,740	-	5,740
Other charges	155,000	127,491	107,340	20,151
Total	<u>160,740</u>	<u>133,231</u>	<u>107,340</u>	<u>25,891</u>
Agricultural Commissioner/Weights and Measures				
Salaries and employee benefits	1,402,829	1,413,335	1,356,950	56,385
Services and supplies	530,786	532,032	347,151	184,881
Other charges	-	14,926	-	14,926
Intrafund transfers	(47,592)	(47,592)	(47,592)	-
Fixed assets	-	26,382	20,955	5,427
Total	<u>1,886,023</u>	<u>1,939,083</u>	<u>1,677,464</u>	<u>261,619</u>
Public Works - Other Construction Inspection				
Services and supplies	110,000	107,366	46,734	60,632
Total	<u>110,000</u>	<u>107,366</u>	<u>46,734</u>	<u>60,632</u>
County Clerk-Recorder				
Salaries and employee benefits	990,430	998,430	985,208	13,222
Services and supplies	349,983	349,653	273,836	75,817
Fixed assets	22,362	22,362	12,380	9,982
Total	<u>1,362,775</u>	<u>1,370,445</u>	<u>1,271,424</u>	<u>99,021</u>
Public Guardian				
Salaries and employee benefits	990,861	990,861	987,447	3,414
Services and supplies	321,905	321,905	315,212	6,693
Total	<u>1,312,766</u>	<u>1,312,766</u>	<u>1,302,659</u>	<u>10,107</u>
County Emergency Office				
Salaries and employee benefits	308,045	360,886	360,886	-
Services and supplies	231,200	461,345	372,795	88,550
Fixed assets	-	2,723	-	2,723
Total	<u>539,245</u>	<u>824,954</u>	<u>733,681</u>	<u>91,273</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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Local Agency Formation Commission				
Other charges	\$ 90,757	\$ 90,757	\$ 90,757	\$ -
Total	90,757	90,757	90,757	-
Planning Department				
Salaries and employee benefits	7,050,788	7,050,788	6,830,298	220,490
Services and supplies	6,183,896	6,750,401	5,787,279	963,122
Other charges	-	4,758	-	4,758
Intrafund transfers	(3,110,845)	(3,605,342)	(3,251,697)	(353,645)
Fixed assets	-	-	(1,142)	1,142
Total	10,123,839	10,200,605	9,364,738	835,867
Animal Pound				
Services and supplies	1,027,312	1,027,312	1,027,312	-
Total	1,027,312	1,027,312	1,027,312	-
Association of Monterey Bay Area Govts.				
Other charges	31,861	31,861	31,861	-
Total	31,861	31,861	31,861	-
Total Public Protection	94,714,606	95,657,483	91,226,967	4,430,516
<u>Health and Sanitation</u>				
Health Services Agency				
Salaries and employee benefits	43,722,431	44,809,327	43,414,448	1,394,879
Services and supplies	37,529,925	39,933,713	35,957,531	3,976,182
Other charges	17,352,879	18,629,753	16,529,096	2,100,657
Intrafund transfers	(14,415,423)	(14,291,004)	(13,004,858)	(1,286,146)
Fixed assets	50,856	419,899	310,229	109,670
Total	84,240,668	89,501,688	83,206,446	6,295,242
Air Pollution				
Other charges	30,981	30,981	30,981	-
Total	30,981	30,981	30,981	-
Total Health and Sanitation	84,271,649	89,532,669	83,237,427	6,295,242

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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>Public Assistance</u>				
Department of Social Services				
Salaries and employee benefits	\$ 31,668,170	\$ 32,496,350	\$ 30,850,246	\$ 1,646,104
Services and supplies	10,407,432	10,669,267	9,296,463	1,372,804
Other charges	8,027,780	8,311,987	6,967,864	1,344,123
Intrafund transfers	(240,923)	(267,275)	(277,038)	9,763
Fixed assets	-	19,000	18,078	922
Total	<u>49,862,459</u>	<u>51,229,329</u>	<u>46,855,613</u>	<u>4,373,716</u>
Community Programs				
Other charges	<u>4,213,314</u>	<u>4,213,314</u>	<u>4,172,379</u>	<u>40,935</u>
Total	<u>4,213,314</u>	<u>4,213,314</u>	<u>4,172,379</u>	<u>40,935</u>
Categorical Aids				
Other charges	<u>26,380,131</u>	<u>28,680,131</u>	<u>28,126,469</u>	<u>553,662</u>
Total	<u>26,380,131</u>	<u>28,680,131</u>	<u>28,126,469</u>	<u>553,662</u>
General Assistance				
Services and supplies	9,000	17,960	17,771	189
Other charges	<u>459,760</u>	<u>450,800</u>	<u>300,860</u>	<u>149,940</u>
Total	<u>468,760</u>	<u>468,760</u>	<u>318,631</u>	<u>150,129</u>
Burial of Indigents				
Services and supplies	<u>38,448</u>	<u>38,448</u>	<u>24,283</u>	<u>14,165</u>
Total	<u>38,448</u>	<u>38,448</u>	<u>24,283</u>	<u>14,165</u>
Family Relations				
Services and supplies	-	30,000	29,820	180
Other charges	<u>243,467</u>	<u>565,224</u>	<u>498,371</u>	<u>66,853</u>
Total	<u>243,467</u>	<u>595,224</u>	<u>528,191</u>	<u>67,033</u>
Homeless				
Other charges	<u>421,068</u>	<u>431,139</u>	<u>281,281</u>	<u>149,858</u>
Total	<u>421,068</u>	<u>431,139</u>	<u>281,281</u>	<u>149,858</u>
Wards of Court				
Services and supplies	22,479	20,000	16,179	3,821
Other charges	<u>200,000</u>	<u>229,988</u>	<u>215,747</u>	<u>14,241</u>
Total	<u>222,479</u>	<u>249,988</u>	<u>231,926</u>	<u>18,062</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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Veterans Service Officer				
Salaries and employee benefits	\$ 205,721	\$ 217,721	\$ 215,976	\$ 1,745
Services and supplies	31,444	37,544	37,315	229
Total	237,165	255,265	253,291	1,974
Total Public Assistance	82,087,291	86,161,598	80,792,064	5,369,534
<u>Education</u>				
Agricultural Extension Services				
Salaries and employee benefits	111,939	111,939	108,175	3,764
Services and supplies	54,260	39,630	37,165	2,465
Other charges	-	7,280	-	7,280
Total	166,199	158,849	145,340	13,509
Total Education	166,199	158,849	145,340	13,509
<u>Recreation and Culture</u>				
Recreation and Cultural Services				
Salaries and employee benefits	4,463,646	4,463,646	4,343,044	120,602
Services and supplies	1,645,611	1,625,507	1,428,386	197,121
Other charges	411,206	412,341	411,206	1,135
Intrafund transfers	(213,002)	(213,002)	(210,892)	(2,110)
Fixed assets	94,000	394,000	7,357	386,643
Total	6,401,461	6,682,492	5,979,101	703,391
Total Recreation and Culture	6,401,461	6,682,492	5,979,101	703,391
<u>Public Ways and Facilities</u>				
County Parking Projects				
Services and supplies	178,386	174,835	137,895	36,940
Other charges	-	3,551	-	3,551
Total	178,386	178,386	137,895	40,491
Total Public Ways and Facilities	178,386	178,386	137,895	40,491

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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, 2004

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Debt Service</u>				
Debt Service				
Services and supplies	\$ 50,000	\$ 50,000	\$ 37,240	\$ 12,760
Interest	<u>13,646</u>	<u>13,646</u>	<u>12,276</u>	<u>1,370</u>
Total Debt Service	<u>63,646</u>	<u>63,646</u>	<u>49,516</u>	<u>14,130</u>
Total Expenditures	<u>291,452,950</u>	<u>302,238,242</u>	<u>282,216,435</u>	<u>20,021,807</u>
<u>Other Financing Uses</u>				
Transfers out				
Auditor-Controller	13,336	13,336	13,336	-
Extended police protection	9,900,000	11,566,897	11,566,897	-
General services	18,000	18,000	18,000	-
Public financing authority	<u>6,465,455</u>	<u>6,465,455</u>	<u>5,816,002</u>	<u>649,453</u>
Total Other Financing Uses	<u>16,396,791</u>	<u>18,063,688</u>	<u>17,414,235</u>	<u>649,453</u>
Total Charges to Appropriation	<u>307,849,741</u>	<u>320,301,930</u>	<u>299,630,670</u>	<u>20,671,260</u>
<u>Totals</u>				
Expenditures				
Salaries and employee benefits	161,385,724	162,932,174	158,037,962	4,894,212
Services and supplies	94,092,466	98,587,707	88,507,874	10,079,833
Other charges	61,651,261	66,229,683	60,380,823	5,848,860
Intrafund transfers	<u>(27,017,995)</u>	<u>(27,547,961)</u>	<u>(25,966,331)</u>	<u>(1,581,630)</u>
Fixed assets	<u>1,341,494</u>	<u>2,036,639</u>	<u>1,256,107</u>	<u>780,532</u>
Total Expenditures	<u>291,452,950</u>	<u>302,238,242</u>	<u>282,216,435</u>	<u>20,021,807</u>
Other Financing Uses	<u>16,396,791</u>	<u>18,063,688</u>	<u>17,414,235</u>	<u>649,453</u>
Total Charges to Appropriation	<u>307,849,741</u>	<u>320,301,930</u>	<u>299,630,670</u>	<u>20,671,260</u>
Budgetary Balances, Ending	<u>\$ 21,899,985</u>	<u>\$ 25,811,280</u>	<u>\$ 22,398,674</u>	<u>\$ (3,412,606)</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, 2004

**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 \$ 290,335,820

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not
revenues for financial reporting purposes (11,680,729)

Total Revenues as Reported on the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds \$ 278,655,091

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the
budgetary comparison schedule \$ 299,630,670

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not
expenditures for financial reporting purposes (17,414,235)

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds \$ 282,216,435
Concluded

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