

COUNTY OF SANTA CRUZ, CALIFORNIA
Combined Statements of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual
General, Special Revenue and Capital Project Funds for Which Annual Budgets Have Been Legally Adopted
Years Ended June 30, 2000 and 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	(
Revenues						
Taxes	\$ 42,882,457	\$ 45,054,476	\$ 2,172,019	\$ 20,662,075	\$ 22,679,761	\$
Licenses and permits	7,231,570	7,385,142	153,572	0	0	
Fines, forfeitures and penalties	4,828,333	4,533,238	(295,095)	44,200	50,479	
Use of money and property	5,223,094	6,745,675	1,522,581	1,166,079	3,396,379	
Aid from other governmental agencies	136,921,939	127,229,313	(9,692,626)	39,627,848	20,324,565	
Charges for current services	34,053,440	35,468,965	1,415,525	10,302,887	9,495,895	
Other revenues	4,729,498	4,537,815	(191,683)	2,861,744	1,212,388	
Total Revenues	235,870,331	230,954,624	(4,915,707)	74,664,833	57,159,467	
Expenditures						
Current						
General government	19,655,840	16,551,862	3,103,978	0	0	
Public protection	76,052,782	71,040,916	5,011,866	16,185,632	12,284,862	
Health and sanitation	67,367,004	60,882,401	6,484,603	0	0	
Public assistance	70,698,148	61,782,331	8,915,817	10,218,354	7,725,914	
Education	107,638	92,037	15,601	2,678,847	2,437,500	
Recreation and culture	5,320,987	4,752,652	568,335	3,456,330	1,794,704	
Public ways and facilities	153,305	139,161	14,144	65,539,136	28,639,698	
Capital outlay	0	0	0	0	0	
Debt service	0	0	0	0	0	
Bond redemption	5,654,588	2,098,189	3,556,399	0	0	
Total Expenditures	245,010,292	217,339,549	27,670,743	98,078,299	52,882,678	
Excess (Deficiency) of Revenues Over Expenditures	(9,139,961)	13,615,075	22,755,036	(23,413,466)	4,276,789	
Other Financing Sources (Uses)						
Sale of fixed assets	5,500	4,365	(1,135)	0	43,000	
Proceeds from long-term debt	0	0	0	0	0	
Proceeds from COP	23,500	0	(23,500)	0	0	
Operating transfers in	24,807,035	25,753,885	946,850	12,994,101	6,541,819	
Operating transfers out	(24,794,598)	(24,433,844)	360,754	(13,521,164)	(12,217,852)	
Inception of lease purchase agreement	555,488	546,852	(8,636)	0	0	
Net other financing sources (uses)	596,925	1,871,258	1,274,333	(527,063)	(5,633,033)	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(8,543,036)	15,486,333	24,029,369	(23,940,529)	(1,356,244)	
Special/Extraordinary Item						
Tax loss reserve	0	9,653,858	(9,653,858)	0	0	
Net Change in Fund Balances	(8,543,036)	25,140,191	14,375,511	(23,940,529)	(1,356,244)	
Fund Balances, beginning of year	15,972,865	15,972,865	0	57,957,301	57,957,301	
Prior Period Adjustments	0	0	0	0	0	
Restated Fund Balances, beginning of year	15,972,865	15,972,865	0	57,957,301	57,957,301	
Increase in fund balances reserved for inventories	2,843	2,843	0	0	0	
Fund Balances, end of year	\$ 7,432,672	\$ 41,115,899	\$ 14,375,511	\$ 34,016,772	\$ 56,601,057	\$

The notes to the general-purpose financial statements are an integral part of this statement.

Variance Favorable (Unfavorable)
2,017,686
0
6,279
2,230,300
(19,303,283)
(806,992)
(1,649,356)
<u>(17,505,366)</u>
0
3,900,770
0
2,492,440
241,347
1,661,626
36,899,438
0
0
<u>45,195,621</u>
<u>27,690,255</u>
43,000
0
0
(6,452,282)
1,303,312
0
<u>(5,105,970)</u>
<u>22,584,285</u>
0
<u>22,584,285</u>
0
0
<u>0</u>
0
<u>0</u>
<u>22,584,285</u>

The notes to the general-purpose financial statements are an integral part of this statement.

Capital Projects			Totals (Memorandum Only)					
			2000			1999		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	(
\$ 0	\$ 0	\$ 0	\$ 63,544,532	\$ 67,734,237	\$ 4,189,705	\$ 58,927,454	\$ 60,953,212	\$
0	0	0	7,231,570	7,385,142	153,572	6,256,916	6,936,922	
284,995	0	(284,995)	5,157,528	4,583,717	(573,811)	5,068,549	4,635,628	
0	88,183	88,183	6,389,173	10,230,237	3,841,064	6,547,032	8,998,509	
251,265	832,404	581,139	176,801,052	148,386,282	(28,414,770)	172,242,277	130,265,286	
0	0	0	44,356,327	44,964,860	608,533	42,039,728	38,384,802	
1,212,251	540,282	(671,969)	8,803,493	6,290,485	(2,513,008)	7,918,579	6,957,921	
<u>1,748,511</u>	<u>1,460,869</u>	<u>(287,642)</u>	<u>312,283,675</u>	<u>289,574,960</u>	<u>(22,708,715)</u>	<u>299,000,535</u>	<u>257,132,280</u>	
0	0	0	19,655,840	16,551,862	3,103,978	46,446,332	17,752,224	
0	0	0	92,238,414	83,325,778	8,912,636	87,889,950	81,953,430	
0	0	0	67,367,004	60,882,401	6,484,603	61,904,229	56,859,767	
0	0	0	80,916,502	69,508,245	11,408,257	73,485,021	64,586,126	
0	0	0	2,786,485	2,529,537	256,948	2,626,497	2,334,714	
0	0	0	8,777,317	6,547,356	2,229,961	8,593,976	6,076,576	
0	0	0	65,692,441	28,778,859	36,913,582	50,386,338	21,524,276	
5,254,033	3,768,172	1,485,861	5,254,033	3,768,172	1,485,861	13,119,232	3,627,158	
0	0	0	5,654,588	2,098,189	3,556,399	3,966,668	2,105,598	
<u>5,254,033</u>	<u>3,768,172</u>	<u>1,485,861</u>	<u>348,342,624</u>	<u>273,990,399</u>	<u>74,352,225</u>	<u>348,418,243</u>	<u>256,819,869</u>	
<u>(3,505,522)</u>	<u>(2,307,303)</u>	<u>1,198,219</u>	<u>(36,058,949)</u>	<u>15,584,561</u>	<u>51,643,510</u>	<u>(49,417,708)</u>	<u>312,411</u>	
0	0	0	5,500	47,365	41,865	5,000	14,407	
0	0	0	0	0	0	1,278,633	0	
(23,115)	83,049	106,164	385	83,049	82,664	20,000	0	
4,506,750	4,506,750	0	42,307,886	36,802,454	(5,505,432)	44,540,551	39,449,694	
(101,000)	(101,000)	0	(38,416,762)	(36,752,696)	1,664,066	(25,025,972)	(39,011,869)	
0	0	0	555,488	546,852	(8,636)	204,935	163,401	
<u>4,382,635</u>	<u>4,488,799</u>	<u>106,164</u>	<u>4,452,497</u>	<u>727,024</u>	<u>(3,725,473)</u>	<u>21,023,147</u>	<u>615,633</u>	
877,113	2,181,496	1,304,383	(31,606,452)	16,311,585	47,918,037	(28,394,561)	928,044	
0	0	0	0	9,653,858	9,653,858	0	0	
<u>877,113</u>	<u>2,181,496</u>	<u>1,304,383</u>	<u>(31,606,452)</u>	<u>25,965,443</u>	<u>57,571,895</u>	<u>(28,394,561)</u>	<u>928,044</u>	
6,192,610	6,192,610	0	80,122,776	80,122,776	0	90,408,995	90,408,995	
0	0	0	0	0	0	(2,560,782)	(2,560,782)	
<u>6,192,610</u>	<u>6,192,610</u>	<u>0</u>	<u>80,122,776</u>	<u>80,122,776</u>	<u>0</u>	<u>87,848,213</u>	<u>87,848,213</u>	
0	0	0	2,843	2,843	0	65,939	65,939	
<u>\$ 7,069,723</u>	<u>\$ 8,374,106</u>	<u>\$ 1,304,383</u>	<u>\$ 48,519,167</u>	<u>\$ 106,091,062</u>	<u>\$ 57,571,895</u>	<u>\$ 59,519,591</u>	<u>\$ 88,842,196</u>	<u>\$</u>

The notes to the general-purpose financial statements are an integral part of this statement.

Variance
Favorable
(Unfavorable)
2,025,758
680,006
(432,921)
2,451,477
(41,976,991)
(3,654,926)
(960,658)
(41,868,255)
28,694,108
5,936,520
5,044,462
8,898,895
291,783
2,517,400
28,862,062
9,492,074
1,861,070
91,598,374
49,730,119
9,407
(1,278,633)
(20,000)
(5,090,857)
(13,985,897)
(41,534)
(20,407,514)
29,322,605
0
29,322,605
0
0
0
0
0
29,322,605

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