

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, 2001 and 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$ 46,737,037	\$ 50,423,411	\$ 3,686,374	\$ 22,802,732	\$ 25,178,335	\$ 2,375,603
Licenses and permits	6,991,822	7,412,751	420,929	-	-	-
Fines, forfeitures and penalties	4,860,145	4,167,204	(692,941)	3,000	15,179	12,179
Use of money and property	6,285,976	6,930,581	644,605	1,326,874	4,663,400	3,336,526
Aid from other governmental agencies	159,307,430	147,338,659	(11,968,771)	37,213,344	13,002,153	(24,211,191)
Charges for current services	36,156,746	32,545,004	(3,611,742)	9,715,968	8,243,380	(1,472,588)
Other revenues	4,886,287	6,682,342	1,796,055	3,609,535	1,213,943	(2,395,592)
Total Revenues	<u>265,225,443</u>	<u>255,499,952</u>	<u>(9,725,491)</u>	<u>74,671,453</u>	<u>52,316,390</u>	<u>(22,355,063)</u>
Expenditures						
Current						
General government	21,547,959	18,255,296	3,292,663	-	-	-
Public protection	83,474,872	76,631,559	6,843,313	17,424,701	12,306,049	5,118,652
Health and sanitation	73,822,599	67,561,891	6,260,708	-	-	-
Public assistance	87,552,061	77,441,892	10,110,169	1,258,080	109,446	1,148,634
Education	166,913	110,510	56,403	2,991,809	2,991,808	1
Recreation and culture	5,892,035	5,337,630	554,405	3,424,488	1,871,837	1,552,651
Public ways and facilities	155,181	150,418	4,763	73,909,149	23,675,802	50,233,347
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Bond redemption	922,213	654,927	267,286	-	-	-
Total Expenditures	<u>273,533,833</u>	<u>246,144,123</u>	<u>27,389,710</u>	<u>99,008,227</u>	<u>40,954,942</u>	<u>58,053,285</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,308,390)</u>	<u>9,355,829</u>	<u>17,664,219</u>	<u>(24,336,774)</u>	<u>11,361,448</u>	<u>35,698,222</u>
Other Financing Sources (Uses)						
Sale of fixed assets	5,000	5,492	492	-	-	-
Proceeds from long-term debt	-	-	-	8,000,000	32,267,681	24,267,681
Proceeds from COP	20,000	-	(20,000)	500,000	-	(500,000)
Operating transfers in	27,048,915	27,345,200	296,285	8,482,032	7,417,504	(1,064,528)
Operating transfers out	(35,748,418)	(33,661,861)	2,086,557	(14,170,486)	(13,330,072)	840,414
Inception of lease purchase agreement	866,700	800,000	(66,700)	-	-	-
Net other financing sources (uses)	<u>(7,807,803)</u>	<u>(5,511,169)</u>	<u>2,296,634</u>	<u>2,811,546</u>	<u>26,355,113</u>	<u>23,543,567</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(16,116,193)</u>	<u>3,844,660</u>	<u>19,960,853</u>	<u>(21,525,228)</u>	<u>37,716,561</u>	<u>59,241,789</u>
Special/Extraordinary Item						
Tax loss reserve	-	-	-	-	-	-
Net Change in Fund Balances	<u>(16,116,193)</u>	<u>3,844,660</u>	<u>19,960,853</u>	<u>(21,525,228)</u>	<u>37,716,561</u>	<u>59,241,789</u>
Fund Balances, beginning of year	41,115,899	41,115,899	-	56,601,057	56,601,057	-
Increase in fund balances reserved for inventories	<u>27,418</u>	<u>27,418</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, end of year	<u>\$ 25,027,124</u>	<u>\$ 44,987,977</u>	<u>\$ 19,960,853</u>	<u>\$ 35,075,829</u>	<u>\$ 94,317,618</u>	<u>\$ 59,241,789</u>

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

Capital Projects			Totals (Memorandum Only)					
			2001			2000		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 69,539,769	\$ 75,601,746	\$ 6,061,977	\$ 63,544,532	\$ 67,734,237	\$ 4,189,705
-	-	-	6,991,822	7,412,751	420,929	7,231,570	7,385,142	153,572
347,316	292,018	(55,298)	5,210,461	4,474,401	(736,060)	5,157,528	4,583,717	(573,811)
-	91,513	91,513	7,612,850	11,685,494	4,072,644	6,389,173	10,230,237	3,841,064
272,967	1,910,482	1,637,515	196,793,741	162,251,294	(34,542,447)	176,801,052	148,386,282	(28,414,770)
-	-	-	45,872,714	40,788,384	(5,084,330)	44,356,327	44,964,860	608,533
412,205	1,281,648	869,443	8,908,027	9,177,933	269,906	8,803,493	6,290,485	(2,513,008)
<u>1,032,488</u>	<u>3,575,661</u>	<u>2,543,173</u>	<u>340,929,384</u>	<u>311,392,003</u>	<u>(29,537,381)</u>	<u>312,283,675</u>	<u>289,574,960</u>	<u>(22,708,715)</u>
-	-	-	21,547,959	18,255,296	3,292,663	19,655,840	16,551,862	3,103,978
-	-	-	100,899,573	88,937,608	11,961,965	92,238,414	83,325,778	8,912,636
-	-	-	73,822,599	67,561,891	6,260,708	67,367,004	60,882,401	6,484,603
-	-	-	88,810,141	77,551,338	11,258,803	80,916,502	69,508,245	11,408,257
-	-	-	3,158,722	3,102,318	56,404	2,786,485	2,529,537	256,948
-	-	-	9,316,523	7,209,467	2,107,056	8,777,317	6,547,356	2,229,961
-	-	-	74,064,330	23,826,220	50,238,110	65,692,441	28,778,859	36,913,582
14,207,152	6,309,155	7,897,997	14,207,152	6,309,155	7,897,997	5,254,033	3,768,172	1,485,861
-	-	-	922,213	654,927	267,286	5,654,588	2,098,189	3,556,399
<u>14,207,152</u>	<u>6,309,155</u>	<u>7,897,997</u>	<u>386,749,212</u>	<u>293,408,220</u>	<u>93,340,992</u>	<u>348,342,624</u>	<u>273,990,399</u>	<u>74,352,225</u>
<u>(13,174,664)</u>	<u>(2,733,494)</u>	<u>10,441,170</u>	<u>(45,819,828)</u>	<u>17,983,783</u>	<u>63,803,611</u>	<u>(36,058,949)</u>	<u>15,584,561</u>	<u>51,643,510</u>
-	-	-	5,000	5,492	492	5,500	47,365	41,865
-	-	-	8,000,000	32,267,681	24,267,681	-	-	-
(182,370)	-	182,370	337,630	-	(337,630)	385	83,049	82,664
13,395,562	13,426,143	30,581	48,926,509	48,188,847	(737,662)	42,307,886	36,802,454	(5,505,432)
(66,023)	(66,023)	-	(49,984,927)	(47,057,956)	2,926,971	(38,416,762)	(36,752,696)	1,664,066
-	-	-	866,700	800,000	(66,700)	555,488	546,852	(8,636)
<u>13,147,169</u>	<u>13,360,120</u>	<u>212,951</u>	<u>8,150,912</u>	<u>34,204,064</u>	<u>26,053,152</u>	<u>4,452,497</u>	<u>727,024</u>	<u>(3,725,473)</u>
<u>(27,495)</u>	<u>10,626,626</u>	<u>10,654,121</u>	<u>(37,668,916)</u>	<u>52,187,847</u>	<u>89,856,763</u>	<u>(31,606,452)</u>	<u>16,311,585</u>	<u>47,918,037</u>
-	-	-	-	-	-	-	9,653,858	9,653,858
(27,495)	10,626,626	10,654,121	(37,668,916)	52,187,847	89,856,763	(31,606,452)	25,965,443	57,571,895
8,374,106	8,374,106	-	106,091,062	106,091,062	-	80,122,776	80,122,776	-
-	-	-	27,418	27,418	-	2,843	2,843	-
<u>\$ 8,346,611</u>	<u>\$ 19,000,732</u>	<u>\$ 10,654,121</u>	<u>\$ 68,449,564</u>	<u>\$ 158,306,327</u>	<u>\$ 89,856,763</u>	<u>\$ 48,519,167</u>	<u>\$ 106,091,062</u>	<u>\$ 57,571,895</u>

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