

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, 1999 and 1998

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	(
Revenues						
Taxes	\$ 40,178,365	\$ 41,116,054	\$ 937,689	\$ 18,749,089	\$ 19,837,158	\$
Licenses and permits	6,256,916	6,936,922	680,006	-	-	
Fines, forfeitures and penalties	4,830,755	4,503,921	(326,834)	52,500	15,456	
Use of money and property	5,180,896	5,551,429	370,533	1,366,136	3,318,383	
Aid from other governmental agencies	120,391,154	111,878,656	(8,512,498)	48,966,194	18,127,483	
Charges for current services	32,896,025	30,583,335	(2,312,690)	9,143,703	7,801,467	
Other revenues	4,623,290	3,600,749	(1,022,541)	3,079,559	3,224,155	
Total Revenues	214,357,401	204,171,066	(10,186,335)	81,357,181	52,324,102	
Expenditures						
Current						
General government	46,446,332	17,752,224	28,694,108	-	-	
Public protection	72,387,877	69,585,922	2,801,955	15,502,073	12,367,508	
Health and sanitation	61,904,229	56,859,767	5,044,462	-	-	
Public assistance	63,282,250	57,469,389	5,812,861	10,202,771	7,116,737	
Education	105,688	84,966	20,722	2,520,809	2,249,748	
Recreation and culture	5,021,816	4,376,025	645,791	3,572,160	1,700,551	
Public ways and facilities	151,028	119,946	31,082	50,235,310	21,404,330	
Capital outlay	-	-	-	-	-	
Debt service	-	-	-	-	-	
Bond redemption	3,966,668	2,105,598	1,861,070	-	-	
Total Expenditures	253,265,888	208,353,837	44,912,051	82,033,123	44,838,874	
Excess (Deficiency) of Revenues Over Expenditures	(38,908,487)	(4,182,771)	34,725,716	(675,942)	7,485,228	
Other Financing Sources (Uses)						
Sale of fixed assets	5,000	307	(4,693)	-	14,100	
Proceeds from long-term debt	-	-	-	596,850	-	
Proceeds from COP	20,000	-	(20,000)	-	-	
Operating transfers in	24,871,232	24,801,842	(69,390)	18,546,263	13,326,231	
Operating transfers out	(15,229,529)	(19,968,913)	(4,739,384)	(9,653,299)	(18,899,812)	
Inception of lease purchase agreement	204,935	163,401	(41,534)	-	-	
Net other financing sources (uses)	9,871,638	4,996,637	(4,875,001)	9,489,814	(5,559,481)	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(29,036,849)	813,866	29,850,715	8,813,872	1,925,747	
Fund Balance, beginning of year	15,093,060	15,093,060	-	67,311,756	67,311,756	
Prior Period Adjustments	-	-	-	(2,560,782)	(2,560,782)	
Restated Fund Balance, beginning of year	15,093,060	15,093,060	-	64,750,974	64,750,974	
Increase in fund balances reserved for inventories	65,939	65,939	-	-	-	
Fund Balance, end of year	\$ (13,877,850)	\$ 15,972,865	\$ 29,850,715	\$ 73,564,846	\$ 66,676,721	\$

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

Variance Favorable (Unfavorable)
1,088,069
-
(37,044)
1,952,247
(30,838,711)
(1,342,236)
144,596
<u>(29,033,079)</u>
-
3,134,565
-
3,086,034
271,061
1,871,609
28,830,980
-
-
<u>37,194,249</u>
8,161,170
14,100
(596,850)
-
(5,220,032)
(9,246,513)
-
<u>(15,049,295)</u>
<u>(6,888,125)</u>
-
-
-
-
<u><u>(6,888,125)</u></u>

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Capital Projects			Totals (Memorandum Only)				
			1999			1998	
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual
\$ -	\$ -	\$ -	\$ 58,927,454	\$ 60,953,212	\$ 2,025,758	\$ 56,169,327	\$ 58,585,421
-	-	-	6,256,916	6,936,922	680,006	5,641,193	6,014,060
185,294	116,251	(69,043)	5,068,549	4,635,628	(432,921)	4,112,980	3,697,020
-	128,697	128,697	6,547,032	8,998,509	2,451,477	5,773,583	8,945,228
2,884,929	259,147	(2,625,782)	172,242,277	130,265,286	(41,976,991)	139,372,417	118,209,745
-	-	-	42,039,728	38,384,802	(3,654,926)	38,631,702	38,900,888
215,730	133,017	(82,713)	7,918,579	6,957,921	(960,658)	4,907,727	12,534,786
<u>3,285,953</u>	<u>637,112</u>	<u>(2,648,841)</u>	<u>299,000,535</u>	<u>257,132,280</u>	<u>(41,868,255)</u>	<u>254,608,929</u>	<u>246,887,148</u>
-	-	-	46,446,332	17,752,224	28,694,108	18,555,216	17,247,310
-	-	-	87,889,950	81,953,430	5,936,520	83,134,691	78,504,084
-	-	-	61,904,229	56,859,767	5,044,462	59,893,559	56,179,091
-	-	-	73,485,021	64,586,126	8,898,895	67,624,569	59,094,579
-	-	-	2,626,497	2,334,714	291,783	2,982,744	2,745,217
-	-	-	8,593,976	6,076,576	2,517,400	7,877,758	5,446,746
-	-	-	50,386,338	21,524,276	28,862,062	40,886,064	24,371,034
13,119,232	3,627,158	9,492,074	13,119,232	3,627,158	9,492,074	10,554,409	3,335,606
-	-	-	3,966,668	2,105,598	1,861,070	2,324,700	2,280,834
<u>13,119,232</u>	<u>3,627,158</u>	<u>9,492,074</u>	<u>348,418,243</u>	<u>256,819,869</u>	<u>91,598,374</u>	<u>293,833,710</u>	<u>249,204,501</u>
<u>(9,833,279)</u>	<u>(2,990,046)</u>	<u>6,843,233</u>	<u>(49,417,708)</u>	<u>312,411</u>	<u>49,730,119</u>	<u>(39,224,781)</u>	<u>(2,317,353)</u>
-	-	-	5,000	14,407	9,407	-	-
681,783	-	(681,783)	1,278,633	-	(1,278,633)	1,035,270	662,571
-	-	-	20,000	-	(20,000)	-	-
1,123,056	1,321,621	198,565	44,540,551	39,449,694	(5,090,857)	42,005,918	36,363,055
(143,144)	(143,144)	-	(25,025,972)	(39,011,869)	(13,985,897)	(31,225,263)	(36,213,329)
-	-	-	204,935	163,401	(41,534)	-	-
<u>1,661,695</u>	<u>1,178,477</u>	<u>(483,218)</u>	<u>21,023,147</u>	<u>615,633</u>	<u>(20,407,514)</u>	<u>11,815,925</u>	<u>812,297</u>
<u>(8,171,584)</u>	<u>(1,811,569)</u>	<u>6,360,015</u>	<u>(28,394,561)</u>	<u>928,044</u>	<u>29,322,605</u>	<u>(27,408,856)</u>	<u>(1,505,056)</u>
8,004,179	8,004,179	-	90,408,995	90,408,995	-	95,758,910	95,758,910
-	-	-	(2,560,782)	(2,560,782)	-	-	-
<u>8,004,179</u>	<u>8,004,179</u>	<u>-</u>	<u>87,848,213</u>	<u>87,848,213</u>	<u>-</u>	<u>95,758,910</u>	<u>95,758,910</u>
-	-	-	65,939	65,939	-	147,785	147,785
<u>\$ (167,405)</u>	<u>\$ 6,192,610</u>	<u>\$ 6,360,015</u>	<u>\$ 59,519,591</u>	<u>\$ 88,842,196</u>	<u>\$ 29,322,605</u>	<u>\$ 68,497,839</u>	<u>\$ 94,401,639</u>

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

Variance Favorable (Unfavorable)
2,416,094
372,867
(415,960)
3,171,645
(21,162,672)
269,186
7,627,059
<u>(7,721,781)</u>
1,307,906
4,630,607
3,714,468
8,529,990
237,527
2,431,012
16,515,030
7,218,803
43,866
<u>44,629,209</u>
<u>36,907,428</u>
-
(372,699)
-
(5,642,863)
(4,988,066)
-
<u>(11,003,628)</u>
<u>25,903,800</u>
-
-
-
-
<u>25,903,800</u>

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