

**COUNTY OF VOLUSIA, FLORIDA**  
**Municipal Service District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2013**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget - Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	\$ 22,069,500	\$ 22,069,500	\$ 22,087,831	\$ 18,331
Licenses and permits	836,383	836,383	999,794	163,411
Intergovernmental revenues	177,945	177,945	177,611	(334)
Charges for services	13,113,262	13,113,262	13,112,061	(1,201)
Fines and forfeitures	107,000	107,000	76,644	(30,356)
Interest revenues	111,500	111,500	23,864	(87,636)
Miscellaneous revenues	115,500	115,500	186,895	71,395
Special assessments				
levied/impact fees	522,000	522,000	424,476	(97,524)
<b>Total revenues</b>	<u>37,053,090</u>	<u>37,053,090</u>	<u>37,089,176</u>	<u>36,086</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Growth and resource management	419,235	419,235	409,883	9,352
Building, zoning, and code administration	836,416	847,416	840,832	6,584
Planning and development services	1,545,221	1,649,088	1,482,864	166,224
Financial services	43,343	43,343	43,343	-
Nondepartmental	3,835,575	3,983,965	864,134	3,119,831
Total general government	<u>6,679,790</u>	<u>6,943,047</u>	<u>3,641,056</u>	<u>3,301,991</u>
Public safety				
Building, zoning, and code administration	2,499,396	2,395,529	2,197,909	197,620
Sheriff	26,489,840	26,488,576	26,154,668	333,908
Total public safety	<u>28,989,236</u>	<u>28,884,105</u>	<u>28,352,577</u>	<u>531,528</u>
Physical environment				
Environmental management	876,093	876,093	535,193	340,900
Total physical environment	<u>876,093</u>	<u>876,093</u>	<u>535,193</u>	<u>340,900</u>
Transportation				
Maintenance	211,000	211,000	180,375	30,625
Total transportation	<u>211,000</u>	<u>211,000</u>	<u>180,375</u>	<u>30,625</u>
Human services				
Animal control services	1,358,779	1,358,779	1,288,932	69,847
Total human services	<u>1,358,779</u>	<u>1,358,779</u>	<u>1,288,932</u>	<u>69,847</u>

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES - continued</b>				
Current - continued:				
Culture/recreation				
Parks, recreation, and culture	1,556,579	1,556,579	1,556,579	-
Total culture/recreation	<u>1,556,579</u>	<u>1,556,579</u>	<u>1,556,579</u>	<u>-</u>
<b>Total expenditures</b>	<u>39,671,477</u>	<u>39,829,603</u>	<u>35,554,712</u>	<u>4,274,891</u>
<b>Excess (deficiency) of revenues   over (under) expenditures</b>	<u>(2,618,387)</u>	<u>(2,776,513)</u>	<u>1,534,464</u>	<u>4,310,977</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,192,978	4,352,368	4,338,406	(13,962)
Transfers (out)	<u>(3,699,349)</u>	<u>(3,700,613)</u>	<u>(3,698,612)</u>	<u>2,001</u>
<b>Total other financing   sources and (uses)</b>	<u>493,629</u>	<u>651,755</u>	<u>639,794</u>	<u>(11,961)</u>
<b>Net change in fund balances</b>	<u>(2,124,758)</u>	<u>(2,124,758)</u>	<u>2,174,258</u>	<u>4,299,016</u>
<b>Fund balances - beginning</b>	<u>3,976,676</u>	<u>3,976,676</u>	<u>4,117,784</u>	<u>141,108</u>
<b>Fund balances - ending</b>	<u>\$ 1,851,918</u>	<u>\$ 1,851,918</u>	<u>\$ 6,292,042</u>	<u>\$ 4,440,124</u>

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