

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 22,843,694	\$ 22,843,694	\$ 23,625,468	\$ 781,774
Licenses and permits	943,685	943,685	1,269,815	326,130
Intergovernmental revenues	175,945	175,945	168,593	(7,352)
Charges for services	13,508,516	13,508,516	13,572,774	64,258
Fines and forfeitures	77,500	77,500	124,145	46,645
Interest revenues	69,123	69,123	115,939	46,816
Miscellaneous revenues	119,400	119,400	205,661	86,261
Special assessments				
levied/impact fees	403,495	403,495	438,997	35,502
Total revenues	<u>38,141,358</u>	<u>38,141,358</u>	<u>39,521,392</u>	<u>1,380,034</u>
EXPENDITURES				
Current:				
General government				
Growth and resource management	433,289	433,289	416,210	17,079
Building, zoning, and code administration	863,751	865,883	835,182	30,701
Planning and development services	1,621,045	1,621,045	1,525,502	95,543
Financial services	40,601	40,601	40,601	-
Nondepartmental	3,712,627	3,857,221	575,350	3,281,871
Total general government	<u>6,671,313</u>	<u>6,818,039</u>	<u>3,392,845</u>	<u>3,425,194</u>
Public safety				
Building, zoning, and code administration	2,405,579	2,403,447	2,306,208	97,239
Sheriff	28,045,789	28,075,462	27,686,887	388,575
Total public safety	<u>30,451,368</u>	<u>30,478,909</u>	<u>29,993,095</u>	<u>485,814</u>
Physical environment				
Environmental management	844,302	844,302	484,290	360,012
Total physical environment	<u>844,302</u>	<u>844,302</u>	<u>484,290</u>	<u>360,012</u>
Transportation				
Maintenance	300,507	300,507	230,118	70,389
Total transportation	<u>300,507</u>	<u>300,507</u>	<u>230,118</u>	<u>70,389</u>
Human services				
Animal control services	1,364,861	1,364,861	1,244,817	120,044
Total human services	<u>1,364,861</u>	<u>1,364,861</u>	<u>1,244,817</u>	<u>120,044</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>		
EXPENDITURES - continued				
Current - continued:				
Culture/recreation				
Parks, recreation, and culture	1,501,182	1,501,182	1,501,182	-
Total culture/recreation	<u>1,501,182</u>	<u>1,501,182</u>	<u>1,501,182</u>	<u>-</u>
Total expenditures	<u>41,133,533</u>	<u>41,307,800</u>	<u>36,846,347</u>	<u>4,461,453</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,992,175)</u>	<u>(3,166,442)</u>	<u>2,675,045</u>	<u>5,841,487</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,213,202	4,357,796	4,338,476	(19,320)
Transfers (out)	<u>(4,509,850)</u>	<u>(4,509,850)</u>	<u>(4,509,850)</u>	<u>-</u>
Total other financing sources and (uses)	<u>(296,648)</u>	<u>(152,054)</u>	<u>(171,374)</u>	<u>(19,320)</u>
Net change in fund balances	<u>(3,288,823)</u>	<u>(3,318,496)</u>	<u>2,503,671</u>	<u>5,822,167</u>
Fund balances - beginning	<u>5,391,223</u>	<u>5,391,223</u>	<u>6,292,042</u>	<u>900,819</u>
Fund balances - ending	<u>\$ 2,102,400</u>	<u>\$ 2,072,727</u>	<u>\$ 8,795,713</u>	<u>\$ 6,722,986</u>

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