

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, 2015

	<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	\$ 23,805,072	\$ 23,805,072	\$ 23,858,509	\$ 53,437
Licenses and permits	1,146,050	1,146,050	1,412,117	266,067
Intergovernmental revenues	166,260	166,260	185,084	18,824
Charges for services	13,845,155	13,952,826	13,951,468	(1,358)
Fines and forfeitures	105,500	105,500	160,947	55,447
Interest revenues	97,046	97,046	249,173	152,127
Miscellaneous revenues	93,300	93,300	339,613	246,313
Special assessments				
levied/impact fees	375,933	375,933	406,758	30,825
Total revenues	<u>39,634,316</u>	<u>39,741,987</u>	<u>40,563,669</u>	<u>821,682</u>
EXPENDITURES				
Current:				
General government				
Growth and resource management	451,050	463,866	462,596	1,270
Building, zoning, and code administration	921,396	922,621	814,893	107,728
Planning and development services	1,607,144	1,642,792	1,553,883	88,909
Financial services	40,695	40,695	40,695	-
Nondepartmental	6,972,290	6,592,298	555,450	6,036,848
Total general government	<u>9,992,575</u>	<u>9,662,272</u>	<u>3,427,517</u>	<u>6,234,755</u>
Public safety				
Building, zoning, and code administration	2,536,613	2,630,574	2,608,806	21,768
Sheriff	28,554,569	29,173,723	28,471,366	702,357
Total public safety	<u>31,091,182</u>	<u>31,804,297</u>	<u>31,080,172</u>	<u>724,125</u>
Physical environment				
Environmental management	823,741	836,498	467,062	369,436
Total physical environment	<u>823,741</u>	<u>836,498</u>	<u>467,062</u>	<u>369,436</u>
Transportation				
Maintenance	234,880	234,880	190,025	44,855
Total transportation	<u>234,880</u>	<u>234,880</u>	<u>190,025</u>	<u>44,855</u>
Human services				
Animal control services	1,365,811	1,621,449	1,212,576	408,873
Total human services	<u>1,365,811</u>	<u>1,621,449</u>	<u>1,212,576</u>	<u>408,873</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	1,456,896	1,456,896	1,456,896	-
Total culture/recreation	<u>1,456,896</u>	<u>1,456,896</u>	<u>1,456,896</u>	<u>-</u>
Total expenditures	<u>44,965,085</u>	<u>45,616,292</u>	<u>37,834,248</u>	<u>7,782,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,330,769)</u>	<u>(5,874,305)</u>	<u>2,729,421</u>	<u>8,603,726</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,629,561	5,071,387	5,021,985	(49,402)
Transfers (out)	<u>(5,250,824)</u>	<u>(5,250,825)</u>	<u>(5,250,824)</u>	<u>1</u>
Total other financing sources and (uses)	<u>(621,263)</u>	<u>(179,438)</u>	<u>(228,839)</u>	<u>(49,401)</u>
Net change in fund balances	<u>(5,952,032)</u>	<u>(6,053,743)</u>	<u>2,500,582</u>	<u>8,554,325</u>
Fund balances - beginning	<u>8,024,759</u>	<u>8,126,470</u>	<u>8,795,713</u>	<u>669,243</u>
Fund balances - ending	<u>\$ 2,072,727</u>	<u>\$ 2,072,727</u>	<u>\$ 11,296,295</u>	<u>\$ 9,223,568</u>

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