

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

COUNTY OF VOLUSIA, FLORIDA

BALANCE SHEET

GENERAL FUND

SEPTEMBER 30, 1998

ASSETS

Equity in Pooled Cash and Investments	\$	14,801,973
Receivables:		
Accounts - Net		336,426
Accrued Interest		931,491
Employees		393,078
Delinquent Taxes		2,463,530
Due from Other Funds		2,902,074
Due from Component Units		834,318
Due from Other Governments		1,333,491
Inventories		20,037
Deposits		<u>2,174</u>
TOTAL ASSETS	\$	<u>24,018,592</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts Payable	\$	1,868,387
Accrued Liabilities		8,256,935
Due to Component Units		275,132
Due to Other Governments		906,919
Deferred Revenue		<u>2,463,530</u>
TOTAL LIABILITIES		<u>13,770,903</u>

FUND EQUITY

Fund Balance:		
Reserved for Encumbrances		1,561,616
Reserved for Inventories		20,037
Reserved for Employee Receivables		393,078
Unreserved:		
Undesignated		<u>8,272,958</u>
TOTAL FUND EQUITY		<u>10,247,689</u>
TOTAL LIABILITIES AND FUND EQUITY	\$	<u>24,018,592</u>

COUNTY OF VOLUSIA, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 1998

REVENUES

Taxes	\$ 74,327,241
Licenses and Permits	238,258
Intergovernmental Revenues	13,352,725
Charges for Services	9,428,750
Fines and Forfeitures	2,103,596
Interest Revenues	2,119,528
Miscellaneous Revenues	<u>1,678,683</u>
TOTAL REVENUES	<u>103,248,781</u>

EXPENDITURES

Current:	
General Government	30,705,524
Public Safety	39,124,473
Physical Environment	7,403,351
Economic Environment	1,305,552
Human Services	9,360,312
Culture/Recreation	<u>3,270,903</u>
TOTAL EXPENDITURES	<u>91,170,115</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>12,078,666</u>

OTHER FINANCING SOURCES (USES)

Proceeds from Notes/Bonds Payable	950,672
Operating Transfers from Other Funds	1,656,024
Operating Transfers from Component Units	305,149
Operating Transfers to Other Funds	(7,424,035)
Operating Transfers to Component Units	<u>(3,981,603)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,493,793)</u>

EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,584,873
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FUND BALANCE AT BEGINNING OF YEAR 6,682,050

Residual Equity Transfers (Out) (19,234)

FUND BALANCE AT END OF YEAR \$ 10,247,689

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes	\$ 73,417,464	74,327,241	909,777
Licenses and Permits	255,000	238,258	(16,742)
Intergovernmental Revenues	11,510,954	13,352,725	1,841,771
Charges for Services	9,572,965	9,428,750	(144,215)
Fines and Forfeitures	1,885,838	2,103,596	217,758
Interest Revenues	1,573,639	2,119,528	545,889
Miscellaneous Revenues	961,537	1,678,683	717,146
TOTAL REVENUES	99,177,397	103,248,781	4,071,384
EXPENDITURES			
Current:			
General Government:			
County Council	294,777	295,561	(784)
County Manager	931,694	894,815	36,879
County Attorney	640,130	528,437	111,693
Elections	1,766,049	1,382,493	383,556
Internal Auditing	77,091	56,141	20,950
Property Appraisal	4,206,202	3,780,755	425,447
Growth Management Commission	195,122	180,630	14,492
Clerk/Courts	1,737,935	1,551,149	186,786
Judicial	3,507,516	4,067,472	(559,956)
State Mandated Judicial	926,602	903,841	22,761
Facilities Management	5,249,034	4,797,729	451,305
Support Services	1,516,541	1,454,046	62,495
Financial Services	3,439,719	3,178,720	260,999
Information Technology	5,394,988	4,820,122	574,866
Nondepartmental	2,132,034	2,813,613	(681,579)
Total General Government	32,015,434	30,705,524	1,309,910
Public Safety:			
Sheriff	16,985,176	16,884,937	100,239
Corrections	21,138,881	20,371,966	766,915
Emergency Management	225,195	246,823	(21,628)
Fire Services	412,340	374,110	38,230
Medical Examiner	1,094,553	1,089,226	5,327
Nondepartmental	1,266,244	157,411	1,108,833
Total Public Safety	41,122,389	39,124,473	1,997,916
Physical Environment:			
Beach Management	5,327,759	5,128,075	199,684
Growth Management	204,399	189,603	14,796
Environmental Management	1,570,882	1,518,536	52,346
Agriculture	579,299	541,959	37,340
Nondepartmental	0	25,178	(25,178)
Total Physical Environment	7,682,339	7,403,351	278,988

**COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 1998**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Economic Environment:			
Economic Resources	363,826	266,350	97,476
Veterans Services	457,136	444,563	12,573
Nondepartmental	25,000	594,639	(569,639)
Total Economic Environment	845,962	1,305,552	(459,590)
Human Services:			
Public Services	200,571	185,531	15,040
Childrens Services	1,349,635	1,324,323	25,312
Community Services	5,595,164	5,259,388	335,776
Public Health	2,591,414	2,591,070	344
Total Human Services	9,736,784	9,360,312	376,472
Culture/Recreation:			
Parks & Recreation	2,907,422	2,871,819	35,603
Nondepartmental	411,699	399,084	12,615
Total Culture/Recreation	3,319,121	3,270,903	48,218
TOTAL EXPENDITURES	94,722,029	91,170,115	3,551,914
EXCESS OF REVENUES OVER EXPENDITURES	4,455,368	12,078,666	7,623,298
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from Notes/Bonds Payable	852,672	950,672	98,000
Operating Transfers from Other Funds	2,192,049	1,656,024	(536,025)
Operating Transfers from Component Units	257,637	305,149	47,512
Operating Transfers to Other Funds	(8,783,530)	(7,424,035)	1,359,495
Operating Transfers to Component Units	(4,034,063)	(3,981,603)	52,460
TOTAL OTHER FINANCING SOURCES (USES)	(9,515,235)	(8,493,793)	1,021,442
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(5,059,867)	3,584,873	8,644,740
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	5,079,101	6,682,050	1,602,949
Residual Equity Transfers (Out)	(19,234)	(19,234)	0
<u>FUND BALANCES AT END OF YEAR</u>	\$ 0	10,247,689	10,247,689