

## **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, 1999**

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**ASSETS**

Equity in Pooled Cash and Investments	\$ 14,122,916
Receivables:	
Accounts - Net	345,117
Accrued Interest	1,259,500
Employees	362,070
Delinquent Taxes	2,756,724
Due from Other Funds	4,949,406
Due from Component Units	614,578
Due from Other Governments	1,406,299
Inventories	47,967
Deposits	<u>15,786</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>25,880,363</u></b>

**LIABILITIES AND FUND EQUITY**

**LIABILITIES**

Accounts Payable	\$ 2,520,287
Accrued Liabilities	6,083,294
Due to Component Units	99,250
Due to Other Governments	230,565
Deferred Revenue	<u>2,756,724</u>
<b>TOTAL LIABILITIES</b>	<b><u>11,690,120</u></b>

**FUND EQUITY**

Fund Balance:	
Reserved for Encumbrances	1,275,587
Reserved for Inventories	47,967
Reserved for Employee Receivables	362,070
Unreserved:	
Undesignated	<u>12,504,619</u>
<b>TOTAL FUND EQUITY</b>	<b><u>14,190,243</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>25,880,363</u></b>

**COUNTY OF VOLUSIA, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 1999**

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**REVENUES**

Taxes	\$ 77,338,312
Licenses and Permits	257,527
Intergovernmental Revenues	14,507,318
Charges for Services	10,354,304
Fines and Forfeitures	2,404,168
Interest Revenues	1,332,895
Miscellaneous Revenues	1,997,187

TOTAL REVENUES	<u>108,191,711</u>
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**EXPENDITURES**

Current:	
General Government	33,340,422
Public Safety	41,108,438
Physical Environment	7,588,398
Economic Environment	1,304,792
Human Services	9,676,547
Culture/Recreation	3,533,032

TOTAL EXPENDITURES	<u>96,551,629</u>
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EXCESS OF REVENUES OVER EXPENDITURES	<u>11,640,082</u>
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**OTHER FINANCING SOURCES (USES)**

Proceeds from Notes/Bonds Payable	2,575,194
Operating Transfers from Other Funds	1,443,875
Operating Transfers from Component Units	339,764
Operating Transfers to Other Funds	(7,996,606)
Operating Transfers to Component Units	(4,059,755)

TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,697,528)</u>
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EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,942,554
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<b><u>FUND BALANCE AT BEGINNING OF YEAR</u></b>	<u>10,247,689</u>
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<b><u>FUND BALANCE AT END OF YEAR</u></b>	<u>\$ 14,190,243</u>
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**COUNTY OF VOLUSIA, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes	\$ 76,889,198	77,338,312	449,114
Licenses and Permits	227,000	257,527	30,527
Intergovernmental Revenues	11,960,217	14,507,318	2,547,101
Charges for Services	9,633,030	10,354,304	721,274
Fines and Forfeitures	2,078,553	2,404,168	325,615
Interest Revenues	1,686,870	1,332,895	(353,975)
Miscellaneous Revenues	1,631,087	1,997,187	366,100
<b>TOTAL REVENUES</b>	<b>104,105,955</b>	<b>108,191,711</b>	<b>4,085,756</b>
<b>EXPENDITURES</b>			
Current:			
General Government:			
County Council	348,775	341,134	7,641
County Manager	892,705	850,766	41,939
Financial Services	4,132,296	3,220,463	911,833
County Attorney	672,508	664,723	7,785
Elections	1,764,270	1,555,510	208,760
Internal Auditing	80,621	77,290	3,331
Property Appraisal	4,588,888	4,045,974	542,914
Growth Management Commission	204,886	212,194	(7,308)
Clerk/Courts	1,759,843	1,570,055	189,788
Judicial	4,147,166	3,880,623	266,543
State Mandated Judicial	977,224	945,887	31,337
Support Services	1,655,296	1,492,435	162,861
Facilities Management	5,768,502	5,417,278	351,224
Information Technology	6,817,362	5,869,644	947,718
Nondepartmental	3,938,781	3,196,446	742,335
Total General Government	37,749,123	33,340,422	4,408,701
Public Safety:			
Sheriff	17,561,730	17,445,684	116,046
Corrections	22,163,354	21,940,693	222,661
Emergency Management	237,491	215,737	21,754
Fire Services	522,712	380,296	142,416
Medical Examiner	1,038,807	1,108,561	(69,754)
Nondepartmental	19,000	17,467	1,533
Total Public Safety	41,543,094	41,108,438	434,656
Physical Environment:			
Beach Management	5,399,763	5,376,095	23,668
Growth Management	218,681	202,151	16,530
Environmental Management	1,536,647	1,470,425	66,222
Agriculture	570,976	510,509	60,467
Nondepartmental	56,800	29,218	27,582
Total Physical Environment	7,782,867	7,588,398	194,469

**COUNTY OF VOLUSIA, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Economic Environment:			
Economic Resources	322,329	111,274	211,055
Veterans Services	438,565	424,406	14,159
Nondepartmental	2,224,237	769,112	1,455,125
Total Economic Environment	2,985,131	1,304,792	1,680,339
Human Services:			
Childrens Services	1,418,268	1,405,091	13,177
Community Services	5,669,771	5,586,024	83,747
Public Health	2,633,323	2,685,432	(52,109)
Total Human Services	9,721,362	9,676,547	44,815
Culture/Recreation:			
Parks & Recreation	3,099,720	3,131,741	(32,021)
Nondepartmental	433,426	401,291	32,135
Total Culture/Recreation	3,533,146	3,533,032	114
<b>TOTAL EXPENDITURES</b>	<b>103,314,723</b>	<b>96,551,629</b>	<b>6,763,094</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>791,232</b>	<b>11,640,082</b>	<b>10,848,850</b>
<u><b>OTHER FINANCING SOURCES (USES)</b></u>			
Proceeds from Notes/Bonds Payable	3,074,858	2,575,194	(499,664)
Operating Transfers from Other Funds	1,443,875	1,443,875	0
Operating Transfers from Component Units	100,000	339,764	239,764
Operating Transfers to Other Funds	(8,498,338)	(7,996,606)	501,732
Operating Transfers to Component Units	(4,242,005)	(4,059,755)	182,250
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(8,121,610)</b>	<b>(7,697,528)</b>	<b>424,082</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(7,330,378)</b>	<b>3,942,554</b>	<b>11,272,932</b>
<u><b>FUND BALANCES AT BEGINNING OF YEAR</b></u>	<u><b>7,330,378</b></u>	<u><b>10,247,689</b></u>	<u><b>2,917,311</b></u>
<u><b>FUND BALANCES AT END OF YEAR</b></u>	<u><b>\$ 0</b></u>	<u><b>14,190,243</b></u>	<u><b>14,190,243</b></u>