

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

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>									
Taxes	\$ 76,889,198	77,338,312	449,114	49,873,966	51,135,721	1,261,755	4,821,492	4,862,744	41,252
Licenses and Permits	227,000	257,527	30,527	1,140,281	1,127,117	(13,164)	0	0	0
Intergovernmental Revenues	11,960,217	14,507,318	2,547,101	57,019,747	32,236,464	(24,783,283)	7,551,272	7,593,850	42,578
Charges for Services	9,633,030	10,354,304	721,274	12,488,620	14,737,484	2,248,864	240,000	240,000	0
Fines and Forfeitures	2,078,553	2,404,168	325,615	1,007,726	1,090,753	83,027	580,000	635,493	55,493
Interest Revenues	1,686,870	1,332,895	(353,975)	1,621,903	1,776,516	154,613	664,000	611,482	(52,518)
Miscellaneous Revenues	1,631,087	1,997,187	366,100	1,706,433	1,929,801	223,368	302,139	302,139	0
Special Assessments Levied/Impact Fees	0	0	0	3,979,895	4,373,340	393,445	232,000	266,115	34,115
<b>TOTAL REVENUES</b>	<b>104,105,955</b>	<b>108,191,711</b>	<b>4,085,756</b>	<b>128,838,571</b>	<b>108,407,196</b>	<b>(20,431,375)</b>	<b>14,390,903</b>	<b>14,511,823</b>	<b>120,920</b>
<b>EXPENDITURES</b>									
Current:									
General Government	37,749,123	33,340,422	4,408,701	7,587,459	6,334,538	1,252,921	0	0	0
Public Safety	41,543,094	41,108,438	434,656	30,795,623	27,211,871	3,583,752	0	0	0
Physical Environment	7,782,867	7,588,398	194,469	5,220,477	2,190,253	3,030,224	0	0	0
Transportation	0	0	0	48,265,725	27,880,885	20,384,840	0	0	0
Economic Environment	2,985,131	1,304,792	1,680,339	31,193,280	16,520,080	14,673,200	0	0	0
Human Services	9,721,362	9,676,547	44,815	14,912,459	9,793,071	5,119,388	0	0	0
Culture/Recreation	3,533,146	3,533,032	114	23,092,008	14,859,030	8,232,978	0	0	0
Debt Service:									
Principal Retirement	0	0	0	2,000,174	2,000,174	0	12,062,848	11,380,721	682,127
Interest and Fiscal Charges	0	0	0	0	0	0	8,315,288	7,747,133	568,155
<b>TOTAL EXPENDITURES</b>	<b>103,314,723</b>	<b>96,551,629</b>	<b>6,763,094</b>	<b>163,067,205</b>	<b>106,789,902</b>	<b>56,277,303</b>	<b>20,378,136</b>	<b>19,127,854</b>	<b>1,250,282</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>791,232</b>	<b>11,640,082</b>	<b>10,848,850</b>	<b>(34,228,634)</b>	<b>1,617,294</b>	<b>35,845,928</b>	<b>(5,987,233)</b>	<b>(4,616,031)</b>	<b>1,371,202</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from Notes/Bonds Payable	3,074,858	2,575,194	(499,664)	2,438,087	819,806	(1,618,281)	0	0	0
Operating Transfers from Other Funds	1,443,875	1,443,875	0	4,420,682	4,120,677	(300,005)	6,377,576	5,763,518	(614,058)
Operating Transfers from Component Units	100,000	339,764	239,764	0	0	0	0	0	0
Operating Transfers to Other Funds	(8,498,338)	(7,996,606)	501,732	(6,689,347)	(6,264,517)	424,830	0	0	0
Operating Transfers to Component Units	(4,242,005)	(4,059,755)	182,250	(2,150)	(2,150)	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(8,121,610)</b>	<b>(7,697,528)</b>	<b>424,082</b>	<b>167,272</b>	<b>(1,326,184)</b>	<b>(1,493,456)</b>	<b>6,377,576</b>	<b>5,763,518</b>	<b>(614,058)</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>	<b>(34,061,362)</b>	<b>291,110</b>	<b>34,352,472</b>	<b>390,343</b>	<b>1,147,487</b>	<b>757,144</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>7,330,378</b>	<b>10,247,689</b>	<b>2,917,311</b>	<b>34,414,831</b>	<b>44,277,944</b>	<b>9,863,113</b>	<b>14,927,661</b>	<b>15,393,747</b>	<b>466,086</b>
Residual Equity Transfers In	0	0	0	2,419,749	2,419,748	(1)	1,276	1,276	0
Residual Equity Transfers (Out)	0	0	0	(2,773,218)	(2,773,216)	2	0	0	0
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 0</b>	<b>14,190,243</b>	<b>14,190,243</b>	<b>0</b>	<b>44,215,586</b>	<b>44,215,586</b>	<b>15,319,280</b>	<b>16,542,510</b>	<b>1,223,230</b>

The accompanying notes are an integral part of the financial statements.