

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, 2000

ASSETS

Equity in Pooled Cash and Investments	\$ 21,552,417
Receivables:	
Accounts - Net	368,564
Accrued Interest	1,397,200
Employees	337,537
Delinquent Taxes	3,109,455
Due from Other Funds	3,631,639
Due from Component Units	645,762
Due from Other Governments	1,836,065
Inventories	34,311
Deposits	<u>19,216</u>
TOTAL ASSETS	\$ <u>32,932,166</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts Payable	\$ 2,336,058
Accrued Liabilities	5,606,861
Due to Component Units	133,658
Due to Other Governments	878,360
Deferred Revenue	<u>3,109,455</u>
TOTAL LIABILITIES	<u>12,064,392</u>

FUND EQUITY

Fund Balance:	
Reserved for Encumbrances	1,582,276
Reserved for Inventories	34,311
Reserved for Employee Receivables	337,537
Unreserved:	
Undesignated	<u>18,913,650</u>
TOTAL FUND EQUITY	<u>20,867,774</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>32,932,166</u>

COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2000

<u>REVENUES</u>	
Taxes	\$ 81,085,499
Licenses and Permits	252,622
Intergovernmental Revenues	11,470,701
Charges for Services	10,301,091
Fines and Forfeitures	2,791,648
Interest Revenues	2,604,390
Miscellaneous Revenues	2,269,524
	<hr/>
TOTAL REVENUES	110,775,475
	<hr/>
<u>EXPENDITURES</u>	
Current:	
General Government	33,037,344
Public Safety	41,875,147
Physical Environment	7,756,013
Economic Environment	1,183,372
Human Services	9,446,553
Culture/Recreation	4,282,352
	<hr/>
TOTAL EXPENDITURES	97,580,781
	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	13,194,694
	<hr/>
<u>OTHER FINANCING SOURCES (USES)</u>	
Proceeds from Notes/Bonds Payable	2,284,000
Operating Transfers from Other Funds	2,053,147
Operating Transfers from Component Units	395,163
Operating Transfers to Other Funds	(7,130,493)
Operating Transfers to Component Units	(4,118,980)
	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	(6,517,163)
	<hr/>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	6,677,531
	<hr/>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	14,190,243
	<hr/>
<u>FUND BALANCE AT END OF YEAR</u>	\$ 20,867,774
	<hr/> <hr/>

COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2000

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes	\$ 80,928,308	81,085,499	157,191
Licenses and Permits	236,200	252,622	16,422
Intergovernmental Revenues	10,261,077	11,470,701	1,209,624
Charges for Services	9,551,591	10,301,091	749,500
Fines and Forfeitures	2,109,772	2,791,648	681,876
Interest Revenues	1,810,000	2,604,390	794,390
Miscellaneous Revenues	1,774,574	2,269,524	494,950
TOTAL REVENUES	106,671,522	110,775,475	4,103,953
EXPENDITURES			
Current:			
General Government:			
County Council	416,002	364,571	51,431
County Manager	897,803	792,510	105,293
Financial Services	4,216,096	3,179,948	1,036,148
County Attorney	635,542	548,871	86,671
Elections	1,903,657	1,633,688	269,969
Internal Auditing	79,085	76,358	2,727
Property Appraisal	4,906,216	3,979,289	926,927
Growth Management Commission	201,636	143,284	58,352
Clerk/Courts	1,847,950	1,706,887	141,063
Judicial	3,966,755	4,067,149	(100,394)
State Mandated Judicial	973,651	1,047,999	(74,348)
Support Services	1,759,837	1,442,530	317,307
Facilities Management	6,725,854	5,880,504	845,350
Information Technology	5,959,573	4,855,177	1,104,396
Nondepartmental	5,592,163	3,318,579	2,273,584
Total General Government	40,081,820	33,037,344	7,044,476
Public Safety:			
Sheriff	18,230,532	17,926,680	303,852
Corrections	22,751,006	22,001,366	749,640
Emergency Management	345,138	254,711	90,427
Fire Services	511,914	500,544	11,370
Medical Examiner	1,150,758	1,080,082	70,676
Emergency Medical Services	123,840	94,297	29,543
Nondepartmental	19,000	17,467	1,533
Total Public Safety	43,132,188	41,875,147	1,257,041
Physical Environment:			
Beach Management	5,509,388	5,469,860	39,528
Growth Management	221,036	183,838	37,198
Environmental Management	1,732,169	1,545,051	187,118
Agriculture	587,915	520,704	67,211
Nondepartmental	56,800	36,560	20,240
Total Physical Environment	8,107,308	7,756,013	351,295

COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2000

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Economic Environment:			
Economic Resources	281,547	134,313	147,234
Veterans Services	442,880	426,088	16,792
Nondepartmental	1,934,793	622,971	1,311,822
Total Economic Environment	<u>2,659,220</u>	<u>1,183,372</u>	<u>1,475,848</u>
Human Services:			
Childrens Services	1,456,801	1,394,113	62,688
Community Services	5,687,100	5,542,133	144,967
Public Health	2,572,821	2,510,307	62,514
Total Human Services	<u>9,716,722</u>	<u>9,446,553</u>	<u>270,169</u>
Culture/Recreation:			
Parks & Recreation	3,901,237	3,864,096	37,141
Nondepartmental	432,256	418,256	14,000
Total Culture/Recreation	<u>4,333,493</u>	<u>4,282,352</u>	<u>51,141</u>
TOTAL EXPENDITURES	<u>108,030,751</u>	<u>97,580,781</u>	<u>10,449,970</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(1,359,229)</u>	<u>13,194,694</u>	<u>14,553,923</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from Notes/Bonds Payable	2,792,000	2,284,000	(508,000)
Operating Transfers from Other Funds	2,062,146	2,053,147	(8,999)
Operating Transfers from Component Units	100,000	395,163	295,163
Operating Transfers to Other Funds	(7,627,952)	(7,130,493)	497,459
Operating Transfers to Component Units	<u>(4,118,980)</u>	<u>(4,118,980)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,792,786)</u>	<u>(6,517,163)</u>	<u>275,623</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(8,152,015)</u>	<u>6,677,531</u>	<u>14,829,546</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>8,152,015</u>	<u>14,190,243</u>	<u>6,038,228</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>20,867,774</u>	<u>20,867,774</u>