

**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, 2000**

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>									
Taxes	\$ 80,928,308	81,085,499	157,191	55,340,600	56,066,431	725,831	4,858,072	4,860,324	2,252
Licenses and Permits	236,200	252,622	16,422	1,155,683	1,407,513	251,830	0	0	0
Intergovernmental Revenues	10,261,077	11,470,701	1,209,624	58,727,605	39,982,077	(18,745,528)	9,858,036	9,858,018	(18)
Charges for Services	9,551,591	10,301,091	749,500	14,032,254	14,303,741	271,487	355,000	362,236	7,236
Fines and Forfeitures	2,109,772	2,791,648	681,876	1,044,445	1,209,422	164,977	550,000	708,049	158,049
Interest Revenues	1,810,000	2,604,390	794,390	2,113,169	3,213,905	1,100,736	735,057	856,435	121,378
Miscellaneous Revenues	1,774,574	2,269,524	494,950	1,361,474	2,032,348	670,874	302,139	302,139	0
Special Assessments Levied/Impact Fees	0	0	0	4,250,499	5,566,382	1,315,883	315,000	262,037	(52,963)
<b>TOTAL REVENUES</b>	<b>106,671,522</b>	<b>110,775,475</b>	<b>4,103,953</b>	<b>138,025,729</b>	<b>123,781,819</b>	<b>(14,243,910)</b>	<b>16,973,304</b>	<b>17,209,238</b>	<b>235,934</b>
<b>EXPENDITURES</b>									
Current:									
General Government	40,081,820	33,037,344	7,044,476	6,985,351	6,316,789	668,562	0	0	0
Public Safety	43,132,188	41,875,147	1,257,041	35,426,099	31,135,561	4,290,538	0	0	0
Physical Environment	8,107,308	7,756,013	351,295	1,330,632	542,095	788,537	0	0	0
Transportation	0	0	0	57,095,806	36,894,746	20,201,060	0	0	0
Economic Environment	2,659,220	1,183,372	1,475,848	32,913,838	19,976,290	12,937,544	0	0	0
Human Services	9,716,722	9,446,553	270,169	11,135,892	9,009,589	2,126,303	0	0	0
Culture/Recreation	4,333,493	4,282,352	51,141	26,470,864	15,802,503	10,668,361	0	0	0
Debt Service:									
Principal Retirement	0	0	0	0	0	0	12,484,142	11,887,342	596,800
Interest and Fiscal Charges	0	0	0	0	0	0	8,647,774	8,576,306	71,468
<b>TOTAL EXPENDITURES</b>	<b>108,030,751</b>	<b>97,580,781</b>	<b>10,449,970</b>	<b>171,358,482</b>	<b>119,677,577</b>	<b>51,680,905</b>	<b>21,131,916</b>	<b>20,463,648</b>	<b>668,268</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,359,229)</b>	<b>13,194,694</b>	<b>14,553,923</b>	<b>(33,332,753)</b>	<b>4,104,242</b>	<b>37,436,995</b>	<b>(4,158,612)</b>	<b>(3,254,410)</b>	<b>904,202</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from Notes/Bonds Payable	2,792,000	2,284,000	(508,000)	930,000	805,000	(125,000)	0	0	0
Operating Transfers from Other Funds	2,062,146	2,053,147	(8,999)	4,998,007	4,976,338	(21,669)	4,273,415	3,629,108	(644,307)
Operating Transfers from Component Units	100,000	395,163	295,163	0	0	0	0	0	0
Operating Transfers to Other Funds	(7,627,952)	(7,130,493)	497,459	(7,857,318)	(7,689,931)	167,387	0	0	0
Operating Transfers to Component Units	(4,118,980)	(4,118,980)	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(6,792,786)</b>	<b>(6,517,163)</b>	<b>275,623</b>	<b>(1,929,311)</b>	<b>(1,908,593)</b>	<b>20,718</b>	<b>4,273,415</b>	<b>3,629,108</b>	<b>(644,307)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(8,152,015)</b>	<b>6,677,531</b>	<b>14,829,546</b>	<b>(35,262,064)</b>	<b>2,195,649</b>	<b>37,457,713</b>	<b>114,803</b>	<b>374,698</b>	<b>259,895</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>8,152,015</b>	<b>14,190,243</b>	<b>6,038,228</b>	<b>35,485,210</b>	<b>44,215,586</b>	<b>8,730,376</b>	<b>16,653,453</b>	<b>16,542,510</b>	<b>(110,943)</b>
Residual Equity Transfers In	0	0	0	2,814,628	2,814,628	0	0	0	0
Residual Equity Transfers (Out)	0	0	0	(3,037,774)	(3,037,773)	1	0	0	0
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 0</b>	<b>20,867,774</b>	<b>20,867,774</b>	<b>0</b>	<b>46,188,090</b>	<b>46,188,090</b>	<b>16,768,256</b>	<b>16,917,208</b>	<b>148,952</b>

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