

SCHEDULE 2
COUNTY OF VOLUSIA, FLORIDA
CHANGES IN NET ASSETS
LAST SIX FISCAL YEARS

	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004
Expenses:			
Governmental Activities:			
General government	\$ 63,570,846	\$ 58,773,973	\$ 60,201,162
Public safety	140,169,412	126,272,315	118,220,075
Physical environment	5,294,803	5,906,176	7,064,094
Transportation	34,706,556	37,312,003	32,057,217
Economic environment	24,962,203	19,846,710	19,370,815
Human services	19,002,622	19,077,825	19,300,232
Culture/recreation	47,169,456	41,629,072	35,145,161
Payments to component units	-	-	-
Interest on long-term debt	11,947,707	10,161,557	6,112,983
Total governmental activities expenses	<u>346,823,605</u>	<u>318,979,631</u>	<u>297,471,739</u>
Business-type Activities:			
Refuse disposal	14,222,458	15,249,106	14,980,309
Daytona Beach International Airport	15,343,982	15,312,142	14,607,474
Volusia Transportation Authority	19,821,457	19,181,600	17,093,796
Water and sewer utilities	10,551,462	9,869,034	9,204,723
Garbage collection	6,568,672	4,736,623	5,043,940
Total business-type activities expenses	<u>66,508,031</u>	<u>64,348,505</u>	<u>60,930,242</u>
Total primary government expenses	<u>\$ 413,331,636</u>	<u>\$ 383,328,136</u>	<u>\$ 358,401,981</u>
Program Revenues			
Governmental Activities:			
Charges for services:			
General government	\$ 17,309,649	\$ 15,804,196	\$ 13,249,681
Public safety	19,035,383	18,144,615	15,977,935
Physical environment	4,996,137	2,295,812	2,637,816
Transportation	3,123,122	2,374,845	2,394,390
Economic environment	610,191	886,464	593,520
Human services	2,676,678	2,432,288	1,727,478
Culture/recreation	5,551,850	5,364,969	6,270,178
Operating grants and contributions	25,163,448	34,604,270	43,020,783
Capital grants and contributions	34,278,269	27,323,066	17,193,699
Total governmental activities program revenues	<u>112,744,727</u>	<u>109,230,525</u>	<u>103,065,480</u>
Business-type Activities:			
Charges for services:			
Refuse disposal	19,028,068	18,976,470	20,255,568
Daytona Beach International Airport	8,249,735	8,473,386	8,472,115
Volusia Transportation Authority	4,360,059	2,367,802	2,310,667
Water and sewer utilities	12,050,591	10,245,259	10,468,073
Garbage collection	5,818,616	5,559,368	4,530,789
Operating grants and contributions	8,047,720	10,602,513	9,224,015
Capital grants and contributions	21,168,331	8,605,661	8,866,409
Total business-type activities program revenues	<u>78,723,120</u>	<u>64,830,459</u>	<u>64,127,636</u>
Total primary government program revenues	<u>\$ 191,467,847</u>	<u>\$ 174,060,984</u>	<u>\$ 167,193,116</u>
Net (expense)/revenue			
Governmental activities	\$ (234,078,878)	\$ (209,749,106)	\$ (194,406,259)
Business-type activities	12,215,089	481,954	3,197,394
Total primary governmental net (expense)	<u>\$ (221,863,789)</u>	<u>\$ (209,267,152)</u>	<u>\$ (191,208,865)</u>

Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 52,409,065	\$ 47,633,863	\$ 52,171,824
89,117,559	81,040,981	77,422,805
3,494,932	3,332,412	9,801,374
33,352,585	22,244,744	23,179,764
19,480,920	18,676,948	17,399,940
17,292,510	19,854,129	21,031,458
36,754,899	32,129,919	21,411,162
3,853,893	4,517,620	4,389,873
5,633,890	7,137,363	7,213,638
261,390,253	236,567,979	234,021,838
14,800,016	14,480,653	16,942,940
14,614,962	13,001,798	13,288,380
16,746,195	15,741,373	14,603,991
9,540,476	8,423,059	8,482,207
4,986,474	4,583,894	4,683,167
60,688,123	56,230,777	58,000,685
\$ 322,078,376	\$ 292,798,756	\$ 292,022,523
\$ 12,648,255	\$ 13,228,950	\$ 10,941,449
14,510,712	13,309,690	12,339,180
2,907,130	2,611,853	2,802,868
10,232,917	8,199,205	8,093,264
775,065	486,107	410,107
700,203	585,102	755,096
7,128,358	6,520,318	5,944,412
20,924,034	24,462,856	16,072,031
9,560,273	8,650,125	10,382,434
79,386,947	78,054,206	67,740,841
17,539,438	15,046,539	15,273,658
7,608,383	8,780,824	8,229,619
2,174,343	2,175,205	2,232,179
9,296,508	8,439,101	7,394,085
4,412,547	4,414,068	4,419,971
8,276,511	8,261,840	5,887,755
12,705,270	13,117,440	9,840,130
62,013,000	60,235,017	53,277,397
\$ 141,399,947	\$ 138,289,223	\$ 121,018,238
\$ (182,003,306)	\$ (158,513,773)	\$ (166,280,997)
1,324,877	4,004,240	(4,723,288)
\$ (180,678,429)	\$ (154,509,533)	\$ (171,004,285)

SCHEDULE 2
COUNTY OF VOLUSIA, FLORIDA
CHANGES IN NET ASSETS
LAST SIX FISCAL YEARS

	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004
General revenues and other changes in net assets			
Governmental Activities:			
Property tax	\$ 220,695,273	\$ 191,197,296	\$ 164,538,239
Sales tax	19,741,407	19,603,709	17,817,913
Public service tax	11,946,663	11,291,789	9,637,743
Gas tax	15,894,619	16,077,270	14,441,948
Tourist and convention development taxes	15,326,233	14,706,515	15,233,225
State revenue sharing not restricted			
to specific programs	8,575,722	7,892,351	7,771,352
Franchise fees	-	-	405,243
Intergovernmental revenues not restricted			
to specific programs	662,439	771,762	570,127
Interest revenue	18,889,528	7,997,105	2,980,661
Miscellaneous	4,123,776	1,206,959	1,708,388
Grants and contributions not restricted			
to specific programs	-	1,012,246	508,988
Transfers	(9,435,184)	(5,740,148)	(4,886,148)
Total governmental activities	306,420,476	266,016,854	230,727,679
Business-type Activities:			
Property tax	-	-	534
Gas tax	-	-	1,050,000
Intergovernmental revenues not restricted			
to specific programs	-	-	-
Interest revenue	2,087,229	4,226,819	1,158,788
Miscellaneous	497,138	143,672	109,581
Transfers	9,435,184	5,740,148	4,886,148
Total business-type activities program revenues	12,019,551	10,110,639	7,205,051
Total primary government	\$ 318,440,027	\$ 276,127,493	\$ 237,932,730
Change in net assets			
Governmental activities	\$ 72,341,598	\$ 56,267,748	\$ 36,321,420
Business-type activities	24,234,640	10,592,593	10,402,445
Total primary government	\$ 96,576,238	\$ 66,860,341	\$ 46,723,865

- (1) This schedule reports financial information using the accrual basis of accounting
- (2) The County implemented GASB 34, the new reporting standard, in fiscal year 2001

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 143,248,245	\$ 131,413,001	\$ 118,831,788
18,383,901	17,257,335	15,385,150
9,986,661	10,163,040	8,636,528
13,842,150	13,582,166	20,464,934
12,497,616	11,801,600	11,518,605
6,959,478	1,087,900	6,698,639
628,556	641,906	772,186
687,689	6,245,895	716,527
3,607,991	5,763,912	11,655,521
2,203,818	2,189,736	2,100,803
84,821	1,556,118	641,222
(4,609,148)	(6,129,625)	(4,336,556)
207,521,778	195,572,984	193,085,347
53	22	20,026
1,050,000	1,050,000	1,050,000
-	-	2,222,245
663,010	1,088,827	-
1,104,534	-	-
4,609,148	6,129,625	4,336,556
7,426,745	8,268,474	7,628,827
\$ 214,948,523	\$ 203,841,458	\$ 200,714,174
\$ 25,518,472	\$ 37,059,211	\$ 26,804,350
8,751,622	12,272,714	2,905,539
\$ 34,270,094	\$ 49,331,925	\$ 29,709,889