

SCHEDULE 4
COUNTY OF VOLUSIA, FLORIDA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003
Revenues:				
Taxes	\$ 263,983,820	\$ 233,541,683	\$ 204,654,441	\$ 180,141,668
Licenses and permits	3,127,191	3,171,295	2,527,549	2,229,734
Intergovernmental revenue	72,788,119	72,619,417	72,946,471	55,296,652
Charges for services	47,022,429	40,808,180	34,046,837	31,233,160
Fines and forfeitures	6,726,124	4,697,128	5,571,142	6,092,936
Interest revenues	17,361,386	7,399,800	2,780,869	3,388,587
Miscellaneous revenues	6,457,645	4,665,788	7,716,075	5,292,367
Special assessments levied/impact fees	9,957,930	14,226,572	11,348,546	8,820,207
Total revenues	<u>427,424,644</u>	<u>381,129,863</u>	<u>341,591,930</u>	<u>292,495,311</u>
Expenditures				
General government	62,450,397	56,895,277	57,609,004	50,028,847
Public safety	140,125,376	126,654,876	118,408,978	88,769,309
Physical environment	6,160,387	6,333,724	11,847,076	13,045,839
Transportation	41,763,843	48,655,089	32,684,613	35,358,482
Economic environment	27,071,388	19,876,146	19,371,188	19,584,159
Human services	20,732,762	19,740,593	19,188,471	17,357,254
Culture/recreation	46,629,412	41,222,441	37,792,957	34,517,892
Payment to component units	-	-	-	4,691,824
Debt service:				
Principal	15,124,236	13,858,737	13,324,463	11,284,718
Interest	11,649,336	10,142,692	7,155,881	8,339,069
Capital outlay	42,400,461	12,164,860	2,732,750	2,401,298
Total expenditures	<u>414,107,598</u>	<u>355,544,435</u>	<u>320,115,381</u>	<u>285,378,691</u>
Excess of revenues over (under) expenditures	<u>13,317,046</u>	<u>25,585,428</u>	<u>21,476,549</u>	<u>7,116,620</u>
Other Financing Sources (Uses)				
Transfers in	60,244,506	56,121,375	42,332,714	35,301,291
Transfers (out)	(70,854,690)	(63,036,523)	(48,593,862)	(39,910,439)
Bonds/notes issued	47,634,000	71,380,000	72,460,000	6,755,000
Refunding bonds issued	-	-	-	30,820,000
Premium on notes/bonds payable	123,353	2,335,227	174,105	21,033
Discount on notes/bonds payable	-	-	(9,258,664)	(23,807)
Payments to escrow agent	-	-	-	(30,136,177)
Total other financing sources (uses)	<u>37,147,169</u>	<u>66,800,079</u>	<u>57,114,293</u>	<u>2,826,901</u>
Net change in fund balances	<u>\$ 50,464,215</u>	<u>\$ 92,385,507</u>	<u>\$ 78,590,842</u>	<u>\$ 9,943,521</u>
Debt service as a percentage of noncapital expenditures	7.20%	6.99%	6.45%	6.93%

(1) This schedule reports financial information using the modified accrual basis of accounting

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2002	Fiscal Year 2001	Fiscal Year 2000	Fiscal Year 1999	Fiscal Year 1998	Fiscal Year 1997
\$ 167,229,798	\$ 159,994,489	\$ 142,012,254	\$ 133,336,777	\$ 128,243,113	\$ 120,338,856
2,218,641	1,945,573	1,660,135	1,384,644	1,349,071	1,242,301
55,828,966	46,490,010	62,178,933	55,025,211	51,829,175	43,555,913
28,371,969	26,148,879	25,625,713	26,064,618	23,069,033	23,462,554
6,124,791	5,187,503	5,378,735	4,582,783	4,115,685	4,009,365
5,476,841	10,894,031	9,673,558	6,367,464	6,900,240	6,519,628
5,535,450	5,740,194	5,102,559	4,257,398	5,574,649	3,473,694
7,747,764	7,024,022	5,828,419	4,639,455	3,956,670	3,468,589
278,534,220	263,424,701	257,460,306	235,658,350	225,037,636	206,070,900
46,762,751	45,344,500	39,903,928	40,131,756	37,138,054	36,005,344
86,251,548	77,675,379	73,709,516	68,432,301	66,812,271	61,663,949
4,206,555	9,745,680	8,298,108	9,778,651	9,358,397	9,263,524
34,056,707	35,469,454	36,894,746	27,880,885	25,328,234	26,446,456
18,708,831	17,308,974	21,159,666	17,824,872	13,640,828	16,329,946
19,725,734	20,403,336	18,456,142	19,469,618	18,722,751	16,358,247
32,344,540	21,595,218	20,084,855	18,392,062	23,428,565	16,531,883
4,517,620	-	3,723,817	3,722,141	3,676,454	3,794,489
14,150,426	13,214,712	11,887,342	13,380,895	10,295,587	10,828,057
6,859,735	8,411,977	8,576,306	8,537,083	7,151,344	7,484,840
8,333,028	28,421,453	14,256,123	5,629,059	11,979,288	2,731,006
275,917,475	277,590,683	256,950,549	233,179,323	227,531,773	207,437,741
2,616,745	(14,165,982)	509,757	2,479,027	(2,494,137)	(1,366,841)
36,545,093	13,367,192	12,196,577	12,861,741	10,972,011	22,159,724
(41,162,093)	(22,100,065)	(15,317,966)	(17,011,145)	(15,203,428)	(25,907,014)
7,543,040	-	3,089,000	63,495,000	3,570,672	14,977,060
-	40,705,000	-	-	-	-
-	396,332	-	-	-	-
-	-	-	-	-	-
(2,894,250)	(36,376,916)	-	(9,683,000)	-	-
31,790	(4,008,457)	(32,389)	49,662,596	(660,745)	11,229,770
\$ 2,648,535	\$ (18,174,439)	\$ 477,368	\$ 52,141,623	\$ (3,154,882)	\$ 9,862,929
7.85%	8.68%	8.43%	9.63%	8.09%	8.95%