

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

	Fiscal Year 2007	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004
Revenues				
Taxes	\$ 276,387,844	\$ 263,983,820	\$ 233,541,683	\$ 204,654,441
Licenses and permits	2,452,062	3,127,191	3,171,295	2,527,549
Intergovernmental revenue	66,436,648	72,788,119	72,619,417	72,946,471
Charges for services	45,014,422	47,022,429	40,808,180	34,046,837
Fines and forfeitures	5,519,667	6,726,124	4,697,128	5,571,142
Interest revenues	22,961,056	17,361,386	7,399,800	2,780,869
Miscellaneous revenues	6,144,137	6,457,645	4,665,788	7,716,075
Special assessments levied/impact fees	8,902,493	9,957,930	14,226,572	11,348,546
Total revenues	<u>433,818,329</u>	<u>427,424,644</u>	<u>381,129,863</u>	<u>341,591,930</u>
Expenditures				
General government	67,479,972	62,450,397	56,895,277	57,609,004
Public safety	141,370,697	140,125,376	126,654,876	118,408,978
Physical environment	5,869,682	6,160,387	6,333,724	11,847,076
Transportation	49,520,724	41,763,843	48,655,089	32,684,613
Economic environment	22,537,707	27,071,388	19,876,146	19,371,188
Human services	22,821,137	20,732,762	19,740,593	19,188,471
Culture/recreation	47,816,949	46,629,412	41,222,441	37,792,957
Payment to component units	-	-	-	-
Debt service:				
Principal	16,254,320	15,124,236	13,858,737	13,324,463
Interest	11,217,426	11,649,336	10,142,692	7,155,881
Capital outlay	66,808,598	42,400,461	12,164,860	2,732,750
Total expenditures	<u>451,697,212</u>	<u>414,107,598</u>	<u>355,544,435</u>	<u>320,115,381</u>
Excess of revenues over (under) expenditures	<u>(17,878,883)</u>	<u>13,317,046</u>	<u>25,585,428</u>	<u>21,476,549</u>
Other Financing Sources (Uses)				
Transfers in	82,188,137	60,244,506	56,121,375	42,332,714
Transfers (out)	(92,525,849)	(70,854,690)	(63,036,523)	(48,593,862)
Bonds/notes issued	13,400,000	47,634,000	71,380,000	72,460,000
Refunding bonds issued	-	-	-	-
Premium on notes/bonds payable	-	123,353	2,335,227	174,105
Discount on notes/bonds payable	-	-	-	(9,258,664)
Payments to escrow agent	-	-	-	-
Total other financing sources (uses)	<u>3,062,288</u>	<u>37,147,169</u>	<u>66,800,079</u>	<u>57,114,293</u>
Net change in fund balances	<u>\$ (14,816,595)</u>	<u>\$ 50,464,215</u>	<u>\$ 92,385,507</u>	<u>\$ 78,590,842</u>
Debt service as a percentage of noncapital expenditures	7.87%	7.90%	7.77%	7.07%

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

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001	Fiscal Year 2000	Fiscal Year 1999	Fiscal Year 1998
\$ 180,141,668	\$ 167,229,798	\$ 159,994,489	\$ 142,012,254	\$ 133,336,777	\$ 128,243,113
2,229,734	2,218,641	1,945,573	1,660,135	1,384,644	1,349,071
55,296,652	55,828,966	46,490,010	62,178,933	55,025,211	51,829,175
31,233,160	28,371,969	26,148,879	25,625,713	26,064,618	23,069,033
6,092,936	6,124,791	5,187,503	5,378,735	4,582,783	4,115,685
3,388,587	5,476,841	10,894,031	9,673,558	6,367,464	6,900,240
5,292,367	5,535,450	5,740,194	5,102,559	4,257,398	5,574,649
8,820,207	7,747,764	7,024,022	5,828,419	4,639,455	3,956,670
292,495,311	278,534,220	263,424,701	257,460,306	235,658,350	225,037,636
50,028,847	46,762,751	45,344,500	39,903,928	40,131,756	37,138,054
88,769,309	86,251,548	77,675,379	73,709,516	68,432,301	66,812,271
13,045,839	4,206,555	9,745,680	8,298,108	9,778,651	9,358,397
35,358,482	34,056,707	35,469,454	36,894,746	27,880,885	25,328,234
19,584,159	18,708,831	17,308,974	21,159,666	17,824,872	13,640,828
17,357,254	19,725,734	20,403,336	18,456,142	19,469,618	18,722,751
34,517,892	32,344,540	21,595,218	20,084,855	18,392,062	23,428,565
4,691,824	4,517,620	-	3,723,817	3,722,141	3,676,454
11,284,718	14,150,426	13,214,712	11,887,342	13,380,895	10,295,587
8,339,069	6,859,735	8,411,977	8,576,306	8,537,083	7,151,344
2,401,298	8,333,028	28,421,453	14,256,123	5,629,059	11,979,288
285,378,691	275,917,475	277,590,683	256,950,549	233,179,323	227,531,773
7,116,620	2,616,745	(14,165,982)	509,757	2,479,027	(2,494,137)
35,301,291	36,545,093	13,367,192	12,196,577	12,861,741	10,972,011
(39,910,439)	(41,162,093)	(22,100,065)	(15,317,966)	(17,011,145)	(15,203,428)
6,755,000	7,543,040	-	3,089,000	63,495,000	3,570,672
30,820,000	-	40,705,000	-	-	-
21,033	-	396,332	-	-	-
(23,807)	-	-	-	-	-
(30,136,177)	(2,894,250)	(36,376,916)	-	(9,683,000)	-
2,826,901	31,790	(4,008,457)	(32,389)	49,662,596	(660,745)
\$ 9,943,521	\$ 2,648,535	\$ (18,174,439)	\$ 477,368	\$ 52,141,623	\$ (3,154,882)
7.73%	8.70%	9.52%	n/a	n/a	n/a