

**COUNTY OF VOLUSIA, FLORIDA**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2008**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 153,584,440	\$ 153,584,440	\$ 153,567,576	\$ (16,864)
Licenses and permits	525,676	525,676	457,299	(68,377)
Intergovernmental revenues	11,727,522	11,872,723	11,563,012	(309,711)
Charges for services	21,641,215	22,102,222	20,818,777	(1,283,445)
Fines and forfeitures	4,472,374	4,472,374	4,300,355	(172,019)
Interest revenues	3,375,000	3,375,000	3,792,069	417,069
Miscellaneous revenues	4,542,218	4,690,773	4,327,954	(362,819)
Total revenues	199,868,445	200,623,208	198,827,042	(1,796,166)
EXPENDITURES				
Current:				
General government				
County council	531,349	554,016	482,597	71,419
County manager	1,723,674	1,798,075	1,640,593	157,482
County attorney	1,796,570	1,882,032	1,875,078	6,954
Elections	4,524,478	4,915,639	3,873,162	1,042,477
Property appraiser	7,099,745	7,348,762	7,326,464	22,298
Growth management commission	318,493	360,192	328,141	32,051
Judicial	8,085,918	8,184,709	7,827,356	357,353
Financial services	9,291,003	9,689,176	6,619,763	3,069,413
Facilities services	8,991,361	14,468,417	7,840,425	6,627,992
Information technology	7,563,391	8,620,288	6,539,878	2,080,410
Nondepartmental	26,011,636	18,225,558	10,945,943	7,279,615
Total general government	75,937,618	76,046,864	55,299,400	20,747,464
Public safety				
Building, zoning, and code administration	449,329	495,232	381,559	113,673
Sheriff	41,028,714	40,818,965	38,750,394	2,068,571
Corrections	39,231,292	39,848,688	38,167,852	1,680,836
Emergency management	838,987	1,430,427	707,042	723,385
Fire services	1,370,120	1,463,983	1,195,642	268,341
Medical examiner	1,968,379	1,994,952	1,723,338	271,614
Emergency medical services	3,934,090	3,943,777	3,924,864	18,913
Total public safety	88,820,911	89,996,024	84,850,691	5,145,333
Physical environment				
Environmental management	1,609,516	1,804,066	1,487,609	316,457
Land management/acquisition	1,243,586	1,867,604	1,239,695	627,909
Agriculture	848,243	962,311	803,578	158,733
Nondepartmental	69,236	69,557	44,038	25,519
Total physical environment	3,770,581	4,703,538	3,574,920	1,128,618

## COUNTY OF VOLUSIA, FLORIDA

## General Fund

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2008

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original	Final	
<b>EXPENDITURES - continued</b>			
Current - continued:			
Economic environment			
Veterans services	616,301	630,388	80,815
Economic development	3,655,168	7,313,174	5,604,791
Total economic environment	4,271,469	7,943,562	5,685,606
Human services			
Children's services	2,080,035	2,197,234	114,163
Community assistance	8,383,052	8,984,785	1,213,238
Public health	2,874,781	2,893,457	3,000
Total human services	13,337,868	14,075,476	1,330,401
Culture/recreation			
Parks, recreation, and culture	11,307,884	12,418,368	2,578,393
Beach management	8,506,477	9,091,058	968,843
Nondepartmental	794,105	864,346	28,455
Total culture/recreation	20,608,466	22,373,772	3,575,691
<b>Total expenditures</b>	<b>206,746,913</b>	<b>215,139,236</b>	<b>37,613,113</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(6,878,468)</b>	<b>(14,516,028)</b>	<b>35,816,947</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	7,239,542	7,199,757	(1,056,843)
Transfers (out)	(27,431,040)	(27,756,616)	1,987,131
Issuance of notes/bonds payable	5,682,459	5,682,459	(5,682,459)
<b>Total other financing sources and (uses)</b>	<b>(14,509,039)</b>	<b>(14,874,400)</b>	<b>(4,752,171)</b>
<b>Net change in fund balances</b>	<b>(21,387,507)</b>	<b>(29,390,428)</b>	<b>31,064,776</b>
<b>Fund balances - beginning</b>	<b>34,814,309</b>	<b>42,817,230</b>	<b>13,523,462</b>
<b>Fund balances - ending</b>	<b>\$ 13,426,802</b>	<b>\$ 13,426,802</b>	<b>\$ 44,588,238</b>

The notes to the financial statements are an integral part of this statement.