

COUNTY OF VOLUSIA, FLORIDA
Municipal Service District
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	\$ 23,886,759	\$ 23,886,759	\$ 22,051,118	\$ (1,835,641)
Licenses and permits	1,755,119	1,755,119	1,538,597	(216,522)
Intergovernmental revenues	147,500	148,500	157,565	9,065
Charges for services	13,101,883	13,101,883	12,870,262	(231,621)
Fines and forfeitures	213,000	213,000	301,628	88,628
Interest revenues	300,000	300,000	621,747	321,747
Miscellaneous revenues	147,000	147,000	211,766	64,766
Special assessments				
levied/impact fees	-	294,678	687,904	393,226
Total revenues	39,551,261	39,846,939	38,440,587	(1,406,352)
EXPENDITURES				
Current:				
General government				
Growth and resource management	410,921	426,018	418,495	7,523
Building, zoning, and code administration	1,172,437	1,207,130	1,099,726	107,404
Planning and development services	1,827,002	2,436,562	1,866,952	569,610
Financial services	40,051	40,051	40,051	-
Nondepartmental	11,320,859	9,940,375	4,872,277	5,068,098
Total general government	14,771,270	14,050,136	8,297,501	5,752,635
Public safety				
Building, zoning, and code administration	3,185,293	3,913,912	3,524,475	389,437
Sheriff	26,541,976	27,618,467	27,040,423	578,044
Fire services	592,058	611,076	451,451	159,625
Total public safety	30,319,327	32,143,455	31,016,349	1,127,106
Physical environment				
Environmental management	1,042,401	1,253,648	866,793	386,855
Total physical environment	1,042,401	1,253,648	866,793	386,855
Transportation				
Construction	-	1,376,312	798,808	577,504
Total transportation	-	1,376,312	798,808	577,504
Human services				
Animal control services	1,309,934	1,337,791	1,321,618	16,173
Total human services	1,309,934	1,337,791	1,321,618	16,173

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For the Year Ended September 30, 2008

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES - continued				
Current - continued:				
Culture/recreation				
Parks, recreation, and culture	2,747,206	2,753,018	2,747,206	5,812
Total culture/recreation	2,747,206	2,753,018	2,747,206	5,812
Total expenditures	50,190,138	52,914,360	45,048,275	7,866,085
Excess (deficiency) of revenues over (under) expenditures	(10,638,877)	(13,067,421)	(6,607,688)	6,459,733
OTHER FINANCING SOURCES (USES)				
Transfers in	6,383,337	6,783,337	5,548,599	(1,234,738)
Transfers (out)	(2,925,051)	(3,066,112)	(2,580,736)	485,376
Issuance of notes/bonds payable	1,668,519	1,668,519	-	(1,668,519)
Total other financing sources and (uses)	5,126,805	5,385,744	2,967,863	(2,417,881)
Net change in fund balances	(5,512,072)	(7,681,677)	(3,639,825)	4,041,852
Fund balances - beginning, restated	9,444,610	11,614,215	7,218,442	(4,395,773)
Fund balances - ending	<u>\$ 3,932,538</u>	<u>\$ 3,932,538</u>	<u>\$ 3,578,617</u>	<u>\$ (353,921)</u>

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