

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

	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006
Expenses			
Governmental Activities			
General government	\$ 65,706,978	\$ 70,228,570	\$ 63,570,846
Public safety	141,825,138	138,869,352	140,169,412
Physical environment	4,844,235	4,788,992	5,294,803
Transportation	32,280,300	28,270,664	34,706,556
Economic environment	24,765,595	22,771,836	24,962,203
Human services	21,539,157	22,402,203	19,002,622
Culture/recreation	48,117,236	48,458,527	47,169,456
Payments to component units	-	-	-
Interest on long-term debt	10,234,858	11,886,552	11,947,707
Total governmental activities expenses	349,313,497	347,676,696	346,823,605
Business-type Activities			
Refuse disposal	16,806,398	17,984,653	14,222,458
Daytona Beach International Airport	16,517,443	16,174,175	15,343,982
Volusia Transportation Authority	21,420,408	22,396,148	19,821,457
Water and sewer utilities	12,127,737	11,076,104	10,551,462
Parking garage	2,333,966	-	-
Garbage collection	6,839,157	6,604,343	6,568,672
Total business-type activities expenses	76,045,109	74,235,423	66,508,031
Total primary government expenses	\$ 425,358,606	\$ 421,912,119	\$ 413,331,636
Program Revenues			
Governmental Activities			
Charges for services:			
General government	\$ 14,965,646	\$ 17,109,033	\$ 17,309,649
Public safety	22,030,802	18,687,290	19,035,383
Physical environment	5,392,455	5,058,992	4,996,137
Transportation	1,840,607	2,226,950	3,123,122
Economic environment	327,139	293,284	610,191
Human services	1,284,408	1,648,997	2,676,678
Culture/recreation	6,100,676	6,119,464	5,551,850
Operating grants and contributions	30,682,179	29,950,519	25,163,448
Capital grants and contributions	21,059,366	25,518,670	34,278,269
Total governmental activities program revenues	103,683,278	106,613,199	112,744,727
Business-type Activities			
Charges for services:			
Refuse disposal	17,755,422	19,068,791	19,028,068
Daytona Beach International Airport	9,316,359	8,868,233	8,249,735
Volusia Transportation Authority	3,871,781	4,964,817	4,360,059
Water and sewer utilities	11,718,440	12,177,352	12,050,591
Parking garage	2,037,245	-	-
Garbage collection	6,259,355	5,860,701	5,818,616
Operating grants and contributions	6,906,691	8,435,992	8,047,720
Capital grants and contributions	10,698,278	12,380,427	21,168,331
Total business-type activities program revenues	68,563,571	71,756,313	78,723,120
Total primary government program revenues	\$ 172,246,849	\$ 178,369,512	\$ 191,467,847
Net (expense)/revenue			
Governmental activities	\$ (245,630,219)	\$ (241,063,497)	\$ (234,078,878)
Business-type activities	(7,481,538)	(2,479,110)	12,215,089
Total primary governmental net (expense)	\$ (253,111,757)	\$ (243,542,607)	\$ (221,863,789)

Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 58,773,973	\$ 60,201,162	\$ 52,409,065	\$ 47,633,863	\$ 52,171,824
126,272,315	118,220,075	89,117,559	81,040,981	77,422,805
5,906,176	7,064,094	3,494,932	3,332,412	9,801,374
37,312,003	32,057,217	33,352,585	22,244,744	23,179,764
19,846,710	19,370,815	19,480,920	18,676,948	17,399,940
19,077,825	19,300,232	17,292,510	19,854,129	21,031,458
41,629,072	35,145,161	36,754,899	32,129,919	21,411,162
-	-	3,853,893	4,517,620	4,389,873
10,161,557	6,112,983	5,633,890	7,137,363	7,213,638
318,979,631	297,471,739	261,390,253	236,567,979	234,021,838
15,249,106	14,980,309	14,800,016	14,480,653	16,942,940
15,312,142	14,607,474	14,614,962	13,001,798	13,288,380
19,181,600	17,093,796	16,746,195	15,741,373	14,603,991
9,869,034	9,204,723	9,540,476	8,423,059	8,482,207
-	-	-	-	-
4,736,623	5,043,940	4,986,474	4,583,894	4,683,167
64,348,505	60,930,242	60,688,123	56,230,777	58,000,685
\$ 383,328,136	\$ 358,401,981	\$ 322,078,376	\$ 292,798,756	\$ 292,022,523
\$ 15,804,196	\$ 13,249,681	\$ 12,648,255	\$ 13,228,950	\$ 10,941,449
18,144,615	15,977,935	14,510,712	13,309,690	12,339,180
2,295,812	2,637,816	2,907,130	2,611,853	2,802,868
2,374,845	2,394,390	10,232,917	8,199,205	8,093,264
886,464	593,520	775,065	486,107	410,107
2,432,288	1,727,478	700,203	585,102	755,096
5,364,969	6,270,178	7,128,358	6,520,318	5,944,412
34,604,270	43,020,783	20,924,034	24,462,856	16,072,031
27,323,066	17,193,699	9,560,273	8,650,125	10,382,434
109,230,525	103,065,480	79,386,947	78,054,206	67,740,841
18,976,470	20,255,568	17,539,438	15,046,539	15,273,658
8,473,386	8,472,115	7,608,383	8,780,824	8,229,619
2,367,802	2,310,667	2,174,343	2,175,205	2,232,179
10,245,259	10,468,073	9,296,508	8,439,101	7,394,085
-	-	-	-	-
5,559,368	4,530,789	4,412,547	4,414,068	4,419,971
10,602,513	9,224,015	8,276,511	8,261,840	5,887,755
8,605,661	8,866,409	12,705,270	13,117,440	9,840,130
64,830,459	64,127,636	62,013,000	60,235,017	53,277,397
\$ 174,060,984	\$ 167,193,116	\$ 141,399,947	\$ 138,289,223	\$ 121,018,238
\$ (209,749,106)	\$ (194,406,259)	\$ (182,003,306)	\$ (158,513,773)	\$ (166,280,997)
481,954	3,197,394	1,324,877	4,004,240	(4,723,288)
\$ (209,267,152)	\$ (191,208,865)	\$ (180,678,429)	\$ (154,509,533)	\$ (171,004,285)

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

	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006
General revenues and other changes in net assets			
Governmental Activities			
Property tax	\$ 229,442,548	\$ 232,285,247	\$ 220,695,273
Sales tax	17,199,118	18,709,880	19,741,407
Public service tax	11,056,723	11,903,133	11,946,663
Gas tax	15,069,088	15,892,687	15,894,619
Tourist and convention development taxes	15,184,641	15,915,050	15,326,233
State revenue sharing not restricted to specific programs	7,307,990	7,979,478	8,575,722
Franchise fees	-	-	-
Intergovernmental revenues not restricted to specific programs	873,313	775,965	662,439
Interest revenue	17,407,890	25,260,222	18,889,528
Miscellaneous	2,376,560	2,556,935	4,123,776
Grants and contributions not restricted to specific programs	1,887,180	-	-
Transfers	(9,038,191)	(9,162,712)	(9,435,184)
Total governmental activities	308,766,860	322,115,885	306,420,476
Business-type Activities			
Property tax	-	-	-
Gas tax	-	-	-
Intergovernmental revenues not restricted to specific programs	-	-	-
Interest revenue	2,061,421	2,634,851	2,087,229
Miscellaneous	295,761	659,431	497,138
Transfers	9,038,191	9,162,712	9,435,184
Total business-type activities program revenues	11,395,373	12,456,994	12,019,551
Total primary government	\$ 320,162,233	\$ 334,572,879	\$ 318,440,027
Change in net assets			
Governmental activities	\$ 63,136,641	\$ 81,052,388	\$ 72,341,598
Business-type activities	3,913,835	9,977,884	24,234,640
Total primary government	\$ 67,050,476	\$ 91,030,272	\$ 96,576,238

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

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 191,197,296	\$ 164,538,239	\$ 143,248,245	\$ 131,413,001	\$ 118,831,788
19,603,709	17,817,913	18,383,901	17,257,335	15,385,150
11,291,789	9,637,743	9,986,661	10,163,040	8,636,528
16,077,270	14,441,948	13,842,150	13,582,166	20,464,934
14,706,515	15,233,225	12,497,616	11,801,600	11,518,605
7,892,351	7,771,352	6,959,478	1,087,900	6,698,639
-	405,243	628,556	641,906	772,186
771,762	570,127	687,689	6,245,895	716,527
7,997,105	2,980,661	3,607,991	5,763,912	11,655,521
1,206,959	1,708,388	2,203,818	2,189,736	2,100,803
1,012,246	508,988	84,821	1,556,118	641,222
(5,740,148)	(4,886,148)	(4,609,148)	(6,129,625)	(4,336,556)
266,016,854	230,727,679	207,521,778	195,572,984	193,085,347
-	534	53	22	20,026
-	1,050,000	1,050,000	1,050,000	1,050,000
-	-	-	-	2,222,245
4,226,819	1,158,788	663,010	1,088,827	-
143,672	109,581	1,104,534	-	-
5,740,148	4,886,148	4,609,148	6,129,625	4,336,556
10,110,639	7,205,051	7,426,745	8,268,474	7,628,827
\$ 276,127,493	\$ 237,932,730	\$ 214,948,523	\$ 203,841,458	\$ 200,714,174
\$ 56,267,748	\$ 36,321,420	\$ 25,518,472	\$ 37,059,211	\$ 26,804,350
10,592,593	10,402,445	8,751,622	12,272,714	2,905,539
\$ 66,860,341	\$ 46,723,865	\$ 34,270,094	\$ 49,331,925	\$ 29,709,889