

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

	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006	Fiscal Year 2005
Revenues				
Taxes	\$ 270,383,700	\$ 276,387,844	\$ 263,983,820	\$ 233,541,683
Licenses and permits	2,220,396	2,452,062	3,127,191	3,171,295
Intergovernmental revenue	61,913,487	66,436,648	72,788,119	72,619,417
Charges for services	44,174,849	45,014,422	47,022,429	40,808,180
Fines and forfeitures	5,057,155	5,519,667	6,726,124	4,697,128
Interest revenues	15,410,562	22,961,056	17,361,386	7,399,800
Miscellaneous revenues	12,838,381	6,144,137	6,457,645	4,665,788
Special assessments levied/impact fees	9,933,323	8,902,493	9,957,930	14,226,572
Total revenues	<u>421,931,853</u>	<u>433,818,329</u>	<u>427,424,644</u>	<u>381,129,863</u>
Expenditures				
General government	64,039,056	67,479,972	62,450,397	56,895,277
Public safety	144,618,476	141,370,697	140,125,376	126,654,876
Physical environment	6,431,589	5,869,682	6,160,387	6,333,724
Transportation	39,305,369	49,520,724	41,763,843	48,655,089
Economic environment	24,820,634	22,537,707	27,071,388	19,876,146
Human services	21,597,464	22,821,137	20,732,762	19,740,593
Culture/recreation	46,951,305	47,816,949	46,629,412	41,222,441
Payment to component units	-	-	-	-
Debt service:				
Principal	19,186,869	16,254,320	15,124,236	13,858,737
Interest	10,612,779	11,217,426	11,649,336	10,142,692
Capital outlay	67,162,395	66,808,598	42,400,461	12,164,860
Total expenditures	<u>444,725,936</u>	<u>451,697,212</u>	<u>414,107,598</u>	<u>355,544,435</u>
Excess of revenues over (under) expenditures	<u>(22,794,083)</u>	<u>(17,878,883)</u>	<u>13,317,046</u>	<u>25,585,428</u>
Other Financing Sources (Uses)				
Transfers in	60,198,809	82,188,137	60,244,506	56,121,375
Transfers (out)	(69,237,000)	(92,525,849)	(70,854,690)	(63,036,523)
Bonds/notes issued	-	13,400,000	47,634,000	71,380,000
Refunding bonds issued	42,605,000	-	-	-
Premium on notes/bonds payable	4,398,128	-	123,353	2,335,227
Discount on notes/bonds payable	-	-	-	-
Payments to escrow agent	(46,951,318)	-	-	-
Total other financing sources (uses)	<u>(8,986,381)</u>	<u>3,062,288</u>	<u>37,147,169</u>	<u>66,800,079</u>
Net change in fund balances	<u>\$ (31,780,464)</u>	<u>\$ (14,816,595)</u>	<u>\$ 50,464,215</u>	<u>\$ 92,385,507</u>
Debt service as a percentage of noncapital expenditures	8.49%	7.87%	7.90%	7.77%

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

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001	Fiscal Year 2000	Fiscal Year 1999
\$ 204,654,441	\$ 180,141,668	\$ 167,229,798	\$ 159,994,489	\$ 142,012,254	\$ 133,336,777
2,527,549	2,229,734	2,218,641	1,945,573	1,660,135	1,384,644
72,946,471	55,296,652	55,828,966	46,490,010	62,178,933	55,025,211
34,046,837	31,233,160	28,371,969	26,148,879	25,625,713	26,064,618
5,571,142	6,092,936	6,124,791	5,187,503	5,378,735	4,582,783
2,780,869	3,388,587	5,476,841	10,894,031	9,673,558	6,367,464
7,716,075	5,292,367	5,535,450	5,740,194	5,102,559	4,257,398
11,348,546	8,820,207	7,747,764	7,024,022	5,828,419	4,639,455
<u>341,591,930</u>	<u>292,495,311</u>	<u>278,534,220</u>	<u>263,424,701</u>	<u>257,460,306</u>	<u>235,658,350</u>
57,609,004	50,028,847	46,762,751	45,344,500	39,903,928	40,131,756
118,408,978	88,769,309	86,251,548	77,675,379	73,709,516	68,432,301
11,847,076	13,045,839	4,206,555	9,745,680	8,298,108	9,778,651
32,684,613	35,358,482	34,056,707	35,469,454	36,894,746	27,880,885
19,371,188	19,584,159	18,708,831	17,308,974	21,159,666	17,824,872
19,188,471	17,357,254	19,725,734	20,403,336	18,456,142	19,469,618
37,792,957	34,517,892	32,344,540	21,595,218	20,084,855	18,392,062
-	4,691,824	4,517,620	-	3,723,817	3,722,141
13,324,463	11,284,718	14,150,426	13,214,712	11,887,342	13,380,895
7,155,881	8,339,069	6,859,735	8,411,977	8,576,306	8,537,083
2,732,750	2,401,298	8,333,028	28,421,453	14,256,123	5,629,059
<u>320,115,381</u>	<u>285,378,691</u>	<u>275,917,475</u>	<u>277,590,683</u>	<u>256,950,549</u>	<u>233,179,323</u>
<u>21,476,549</u>	<u>7,116,620</u>	<u>2,616,745</u>	<u>(14,165,982)</u>	<u>509,757</u>	<u>2,479,027</u>
42,332,714	35,301,291	36,545,093	13,367,192	12,196,577	12,861,741
(48,593,862)	(39,910,439)	(41,162,093)	(22,100,065)	(15,317,966)	(17,011,145)
72,460,000	6,755,000	7,543,040	-	3,089,000	63,495,000
-	30,820,000	-	40,705,000	-	-
174,105	21,033	-	396,332	-	-
(9,258,664)	(23,807)	-	-	-	-
-	(30,136,177)	(2,894,250)	(36,376,916)	-	(9,683,000)
<u>57,114,293</u>	<u>2,826,901</u>	<u>31,790</u>	<u>(4,008,457)</u>	<u>(32,389)</u>	<u>49,662,596</u>
<u>\$ 78,590,842</u>	<u>\$ 9,943,521</u>	<u>\$ 2,648,535</u>	<u>\$ (18,174,439)</u>	<u>\$ 477,368</u>	<u>\$ 52,141,623</u>
7.07%	7.73%	8.70%	9.52%	n/a	n/a