

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, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 24,614,642	\$ 21,061,142	\$ 22,395,407	\$ 1,334,265
Licenses and permits	1,686,101	1,686,101	1,225,085	(461,016)
Intergovernmental revenues	147,500	147,500	169,531	22,031
Charges for services	12,796,404	12,796,404	12,555,733	(240,671)
Fines and forfeitures	213,000	213,000	181,409	(31,591)
Interest revenues	294,000	444,000	380,353	(63,647)
Miscellaneous revenues	172,000	172,000	253,298	81,298
Special assessments				
levied/impact fees	-	190,652	322,223	131,571
Total revenues	39,923,647	36,710,799	37,483,039	772,240
EXPENDITURES				
Current:				
General government				
Growth and resource management	421,415	439,077	450,408	(11,331)
Building, zoning, and code administration	1,149,929	1,115,536	1,047,814	67,722
Planning and development services	1,387,569	1,963,788	1,511,017	452,771
Financial services	44,969	44,969	44,969	-
Nondepartmental	11,289,515	9,710,198	4,867,058	4,843,140
Total general government	14,293,397	13,273,568	7,921,266	5,352,302
Public safety				
Building, zoning, and code administration	3,272,672	3,468,596	3,153,449	315,147
Sheriff	26,296,406	26,412,497	24,862,447	1,550,050
Fire services	475,000	479,860	322,642	157,218
Total public safety	30,044,078	30,360,953	28,338,538	2,022,415
Physical environment				
Environmental management	1,084,384	1,044,502	680,022	364,480
Total physical environment	1,084,384	1,044,502	680,022	364,480
Transportation				
Construction	219,996	219,996	167,053	52,943
Total transportation	219,996	219,996	167,053	52,943
Human services				
Animal control services	1,445,990	1,451,955	1,299,913	152,042
Total human services	1,445,990	1,451,955	1,299,913	152,042

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For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES - continued				
Current - continued:				
Culture/recreation				
Parks, recreation, and culture	2,073,162	2,073,162	2,073,162	-
Total culture/recreation	2,073,162	2,073,162	2,073,162	-
Debt service:				
Bond issuance costs	-	-	7,000	(7,000)
Total expenditures	49,161,007	48,424,136	40,486,954	7,937,182
Excess (deficiency) of revenues				
over (under) expenditures	(9,237,360)	(11,713,337)	(3,003,915)	8,709,422
OTHER FINANCING SOURCES (USES)				
Transfers in	6,473,295	4,771,289	4,569,330	(201,959)
Transfers (out)	(4,083,815)	(3,960,346)	(3,562,700)	397,646
Issuance of notes payable	1,890,110	4,399,000	3,099,000	(1,300,000)
Revenue bonds issued	-	1,360,000	1,367,000	7,000
Total other financing				
sources and (uses)	4,279,590	6,569,943	5,472,630	(1,097,313)
Net change in fund balances	(4,957,770)	(5,143,394)	2,468,715	7,612,109
Fund balances - beginning	8,997,760	9,183,384	3,578,617	(5,604,767)
Fund balances - ending	<u>\$ 4,039,990</u>	<u>\$ 4,039,990</u>	<u>\$ 6,047,332</u>	<u>\$ 2,007,342</u>

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