

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

	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006
Revenues				
Taxes	\$ 275,169,710	\$ 270,383,700	\$ 276,387,844	\$ 263,983,820
Licenses and permits	1,958,965	2,220,396	2,452,062	3,127,191
Intergovernmental revenue	67,494,581	61,913,487	66,436,648	72,788,119
Charges for services	44,544,279	44,174,849	45,014,422	47,022,429
Fines and forfeitures	5,008,904	5,057,155	5,519,667	6,726,124
Interest revenues	11,077,092	15,410,562	22,961,056	17,361,386
Miscellaneous revenues	6,731,706	12,838,381	6,144,137	6,457,645
Special assessments levied/impact fees	3,849,849	9,933,323	8,902,493	9,957,930
Total revenues	<u>415,835,086</u>	<u>421,931,853</u>	<u>433,818,329</u>	<u>427,424,644</u>
Expenditures				
General government	62,613,896	64,039,056	67,479,972	62,450,397
Public safety	144,159,170	144,618,476	141,370,697	140,125,376
Physical environment	7,526,680	6,431,589	5,869,682	6,160,387
Transportation	38,013,877	39,305,369	49,520,724	41,763,843
Economic environment	19,926,346	24,820,634	22,537,707	27,071,388
Human services	20,004,912	21,597,464	22,821,137	20,732,762
Culture/recreation	48,774,202	46,951,305	47,816,949	46,629,412
Payment to component units	-	-	-	-
Debt service:				
Principal	18,191,000	19,186,869	16,254,320	15,124,236
Interest	9,819,162	10,612,779	11,217,426	11,649,336
Capital outlay	41,453,867	67,162,395	66,808,598	42,400,461
Total expenditures	<u>410,483,112</u>	<u>444,725,936</u>	<u>451,697,212</u>	<u>414,107,598</u>
Excess of revenues over (under) expenditures	<u>5,351,974</u>	<u>(22,794,083)</u>	<u>(17,878,883)</u>	<u>13,317,046</u>
Other Financing Sources (Uses)				
Transfers in	50,584,720	60,198,809	82,188,137	60,244,506
Transfers (out)	(60,596,550)	(69,237,000)	(92,525,849)	(70,854,690)
Bonds/notes issued	22,403,000	-	13,400,000	47,634,000
Refunding bonds issued	5,812,000	42,605,000	-	-
Premium on notes/bonds payable	-	4,398,128	-	123,353
Discount on notes/bonds payable	-	-	-	-
Payments to escrow agent	(7,184,687)	(46,951,318)	-	-
Total other financing sources (uses)	<u>11,018,483</u>	<u>(8,986,381)</u>	<u>3,062,288</u>	<u>37,147,169</u>
Net change in fund balances	<u>\$ 16,370,457</u>	<u>\$ (31,780,464)</u>	<u>\$ (14,816,595)</u>	<u>\$ 50,464,215</u>
Debt service as a percentage of noncapital expenditures	8.18%	8.49%	7.87%	7.90%

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

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001	Fiscal Year 2000
\$ 233,541,683	\$ 204,654,441	\$ 180,141,668	\$ 167,229,798	\$ 159,994,489	\$ 142,012,254
3,171,295	2,527,549	2,229,734	2,218,641	1,945,573	1,660,135
72,619,417	72,946,471	55,296,652	55,828,966	46,490,010	62,178,933
40,808,180	34,046,837	31,233,160	28,371,969	26,148,879	25,625,713
4,697,128	5,571,142	6,092,936	6,124,791	5,187,503	5,378,735
7,399,800	2,780,869	3,388,587	5,476,841	10,894,031	9,673,558
4,665,788	7,716,075	5,292,367	5,535,450	5,740,194	5,102,559
14,226,572	11,348,546	8,820,207	7,747,764	7,024,022	5,828,419
381,129,863	341,591,930	292,495,311	278,534,220	263,424,701	257,460,306
56,895,277	57,609,004	50,028,847	46,762,751	45,344,500	39,903,928
126,654,876	118,408,978	88,769,309	86,251,548	77,675,379	73,709,516
6,333,724	11,847,076	13,045,839	4,206,555	9,745,680	8,298,108
48,655,089	32,684,613	35,358,482	34,056,707	35,469,454	36,894,746
19,876,146	19,371,188	19,584,159	18,708,831	17,308,974	21,159,666
19,740,593	19,188,471	17,357,254	19,725,734	20,403,336	18,456,142
41,222,441	37,792,957	34,517,892	32,344,540	21,595,218	20,084,855
-	-	4,691,824	4,517,620	-	3,723,817
13,858,737	13,324,463	11,284,718	14,150,426	13,214,712	11,887,342
10,142,692	7,155,881	8,339,069	6,859,735	8,411,977	8,576,306
12,164,860	2,732,750	2,401,298	8,333,028	28,421,453	14,256,123
355,544,435	320,115,381	285,378,691	275,917,475	277,590,683	256,950,549
25,585,428	21,476,549	7,116,620	2,616,745	(14,165,982)	509,757
56,121,375	42,332,714	35,301,291	36,545,093	13,367,192	12,196,577
(63,036,523)	(48,593,862)	(39,910,439)	(41,162,093)	(22,100,065)	(15,317,966)
71,380,000	72,460,000	6,755,000	7,543,040	-	3,089,000
-	-	30,820,000	-	40,705,000	-
2,335,227	174,105	21,033	-	396,332	-
-	(9,258,664)	(23,807)	-	-	-
-	-	(30,136,177)	(2,894,250)	(36,376,916)	-
66,800,079	57,114,293	2,826,901	31,790	(4,008,457)	(32,389)
\$ 92,385,507	\$ 78,590,842	\$ 9,943,521	\$ 2,648,535	\$ (18,174,439)	\$ 477,368
7.77%	7.07%	7.73%	8.70%	9.52%	n/a