

**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, 2010**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Taxes	\$ 22,590,210	\$ 22,590,210	\$ 24,565,034	\$ 1,974,824
Licenses and permits	1,102,974	1,102,974	789,669	(313,305)
Intergovernmental revenues	160,000	160,000	188,013	28,013
Charges for services	12,675,431	12,675,431	12,541,705	(133,726)
Fines and forfeitures	150,000	150,000	99,975	(50,025)
Interest revenues	200,000	200,000	266,119	66,119
Miscellaneous revenues	60,000	69,300	178,042	108,742
Special assessments				
levied/impact fees	313,666	313,666	303,459	(10,207)
<b>Total revenues</b>	<b>37,252,281</b>	<b>37,261,581</b>	<b>38,932,016</b>	<b>1,670,435</b>
<b>EXPENDITURES</b>				
Current:				
General government				
Growth and resource management	477,614	479,520	478,240	1,280
Building, zoning, and code administration	977,515	977,561	812,095	165,466
Planning and development services	1,920,145	1,955,278	1,464,190	491,088
Financial services	45,787	45,787	45,787	-
Nondepartmental	7,708,805	8,326,426	4,516,496	3,809,930
<b>Total general government</b>	<b>11,129,866</b>	<b>11,784,572</b>	<b>7,316,808</b>	<b>4,467,764</b>
Public safety				
Building, zoning, and code administration	2,655,628	2,649,842	2,423,189	226,653
Sheriff	25,574,567	25,742,919	25,528,973	213,946
Fire services	-	404	403	1
<b>Total public safety</b>	<b>28,230,195</b>	<b>28,393,165</b>	<b>27,952,565</b>	<b>440,600</b>
Physical environment				
Environmental management	961,371	866,548	513,850	352,698
<b>Total physical environment</b>	<b>961,371</b>	<b>866,548</b>	<b>513,850</b>	<b>352,698</b>
Transportation				
Maintenance	220,404	220,404	140,359	80,045
<b>Total transportation</b>	<b>220,404</b>	<b>220,404</b>	<b>140,359</b>	<b>80,045</b>
Human services				
Animal control services	1,384,802	1,451,401	1,429,136	22,265
<b>Total human services</b>	<b>1,384,802</b>	<b>1,451,401</b>	<b>1,429,136</b>	<b>22,265</b>

## 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, 2010

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>EXPENDITURES - continued</b>				
Current - continued:				
Culture/recreation				
Parks, recreation, and culture	1,925,518	1,900,914	1,900,396	518
Total culture/recreation	1,925,518	1,900,914	1,900,396	518
<b>Total expenditures</b>	43,852,156	44,617,004	39,253,114	5,363,890
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(6,599,875)	(7,355,423)	(321,098)	7,034,325
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,970,503	4,471,521	3,331,521	(1,140,000)
Transfers (out)	(3,133,739)	(3,138,843)	(2,563,412)	575,431
Issuance of notes payable	1,400,000	1,400,000	-	(1,400,000)
<b>Total other financing sources and (uses)</b>	2,236,764	2,732,678	768,109	(1,964,569)
<b>Net change in fund balances</b>	(4,363,111)	(4,622,745)	447,011	5,069,756
<b>Fund balances - beginning</b>	6,215,029	6,474,663	6,047,332	(427,331)
<b>Fund balances - ending</b>	<u>\$ 1,851,918</u>	<u>\$ 1,851,918</u>	<u>\$ 6,494,343</u>	<u>\$ 4,642,425</u>

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