

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

	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
Expenses			
Governmental Activities			
General government	\$ 68,474,891	\$ 66,181,105	\$ 65,706,978
Public safety	138,711,417	142,200,482	141,825,138
Physical environment	6,623,263	6,508,365	4,844,235
Transportation	28,992,740	28,633,671	32,280,300
Economic environment	20,469,936	19,973,864	24,765,595
Human services	22,913,545	20,750,157	21,539,157
Culture/recreation	51,613,063	52,581,962	48,117,236
Payments to component units	-	-	-
Interest on long-term debt	9,653,950	10,232,969	10,234,858
Total governmental activities expenses	<u>347,452,805</u>	<u>347,062,575</u>	<u>349,313,497</u>
Business-type Activities			
Refuse disposal	15,382,143	20,022,046	16,806,398
Daytona Beach International Airport	15,298,781	15,952,429	16,517,443
Volusia Transportation Authority	21,936,449	20,511,281	21,420,408
Water and sewer utilities	12,035,452	12,354,869	12,127,737
Parking garage	2,115,123	2,303,761	2,333,966
Garbage collection	7,042,577	7,026,079	6,839,157
Total business-type activities expenses	<u>73,810,525</u>	<u>78,170,465</u>	<u>76,045,109</u>
Total primary government expenses	<u><u>\$ 421,263,330</u></u>	<u><u>\$ 425,233,040</u></u>	<u><u>\$ 425,358,606</u></u>
Program Revenues			
Governmental Activities			
Charges for services:			
General government	\$ 13,343,619	\$ 13,820,164	\$ 14,965,646
Public safety	20,717,027	21,205,555	22,030,802
Physical environment	596,465	5,122,650	5,392,455
Transportation	5,613,379	2,073,765	1,840,607
Economic environment	512,897	385,305	327,139
Human services	615,021	1,277,072	1,284,408
Culture/recreation	6,827,531	6,635,285	6,100,676
Operating grants and contributions	30,108,237	27,608,244	30,682,179
Capital grants and contributions	16,535,782	26,322,290	21,059,366
Total governmental activities program revenues	<u>94,869,958</u>	<u>104,450,330</u>	<u>103,683,278</u>
Business-type Activities			
Charges for services:			
Refuse disposal	13,679,763	15,662,243	17,755,422
Daytona Beach International Airport	8,837,966	8,422,591	9,316,359
Volusia Transportation Authority	3,215,803	3,123,768	3,871,781
Water and sewer utilities	12,597,332	11,527,237	11,718,440
Parking garage	2,267,595	2,023,642	2,037,245
Garbage collection	8,377,968	6,026,019	6,259,355
Operating grants and contributions	9,469,186	8,720,566	6,906,691
Capital grants and contributions	11,217,672	6,089,166	10,698,278
Total business-type activities program revenues	<u>69,663,285</u>	<u>61,595,232</u>	<u>68,563,571</u>
Total primary government program revenues	<u><u>\$ 164,533,243</u></u>	<u><u>\$ 166,045,562</u></u>	<u><u>\$ 172,246,849</u></u>
Net (expense)/revenue			
Governmental activities	\$ (252,582,847)	\$ (242,612,245)	\$ (245,630,219)
Business-type activities	(4,147,240)	(16,575,233)	(7,481,538)
Total primary governmental net (expense)	<u><u>\$ (256,730,087)</u></u>	<u><u>\$ (259,187,478)</u></u>	<u><u>\$ (253,111,757)</u></u>

Fiscal Year 2007	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 70,228,570	\$ 63,570,846	\$ 58,773,973	\$ 60,201,162	\$ 52,409,065	\$ 47,633,863	\$ 52,171,824
138,869,352	140,169,412	126,272,315	118,220,075	89,117,559	81,040,981	77,422,805
4,788,992	5,294,803	5,906,176	7,064,094	3,494,932	3,332,412	9,801,374
28,270,664	34,706,556	37,312,003	32,057,217	33,352,585	22,244,744	23,179,764
22,771,836	24,962,203	19,846,710	19,370,815	19,480,920	18,676,948	17,399,940
22,402,203	19,002,622	19,077,825	19,300,232	17,292,510	19,854,129	21,031,458
48,458,527	47,169,456	41,629,072	35,145,161	36,754,899	32,129,919	21,411,162
-	-	-	-	3,853,893	4,517,620	4,389,873
11,886,552	11,947,707	10,161,557	6,112,983	5,633,890	7,137,363	7,213,638
347,676,696	346,823,605	318,979,631	297,471,739	261,390,253	236,567,979	234,021,838
17,984,653	14,222,458	15,249,106	14,980,309	14,800,016	14,480,653	16,942,940
16,174,175	15,343,982	15,312,142	14,607,474	14,614,962	13,001,798	13,288,380
22,396,148	19,821,457	19,181,600	17,093,796	16,746,195	15,741,373	14,603,991
11,076,104	10,551,462	9,869,034	9,204,723	9,540,476	8,423,059	8,482,207
-	-	-	-	-	-	-
6,604,343	6,568,672	4,736,623	5,043,940	4,986,474	4,583,894	4,683,167
74,235,423	66,508,031	64,348,505	60,930,242	60,688,123	56,230,777	58,000,685
\$ 421,912,119	\$ 413,331,636	\$ 383,328,136	\$ 358,401,981	\$ 322,078,376	\$ 292,798,756	\$ 292,022,523
\$ 17,109,033	\$ 17,309,649	\$ 15,804,196	\$ 13,249,681	\$ 12,648,255	\$ 13,228,950	\$ 10,941,449
18,687,290	19,035,383	18,144,615	15,977,935	14,510,712	13,309,690	12,339,180
5,058,992	4,996,137	2,295,812	2,637,816	2,907,130	2,611,853	2,802,868
2,226,950	3,123,122	2,374,845	2,394,390	10,232,917	8,199,205	8,093,264
293,284	610,191	886,464	593,520	775,065	486,107	410,107
1,648,997	2,676,678	2,432,288	1,727,478	700,203	585,102	755,096
6,119,464	5,551,850	5,364,969	6,270,178	7,128,358	6,520,318	5,944,412
29,950,519	25,163,448	34,604,270	43,020,783	20,924,034	24,462,856	16,072,031
25,518,670	34,278,269	27,323,066	17,193,699	9,560,273	8,650,125	10,382,434
106,613,199	112,744,727	109,230,525	103,065,480	79,386,947	78,054,206	67,740,841
19,068,791	19,028,068	18,976,470	20,255,568	17,539,438	15,046,539	15,273,658
8,868,233	8,249,735	8,473,386	8,472,115	7,608,383	8,780,824	8,229,619
4,964,817	4,360,059	2,367,802	2,310,667	2,174,343	2,175,205	2,232,179
12,177,352	12,050,591	10,245,259	10,468,073	9,296,508	8,439,101	7,394,085
-	-	-	-	-	-	-
5,860,701	5,818,616	5,559,368	4,530,789	4,412,547	4,414,068	4,419,971
8,435,992	8,047,720	10,602,513	9,224,015	8,276,511	8,261,840	5,887,755
12,380,427	21,168,331	8,605,661	8,866,409	12,705,270	13,117,440	9,840,130
71,756,313	78,723,120	64,830,459	64,127,636	62,013,000	60,235,017	53,277,397
\$ 178,369,512	\$ 191,467,847	\$ 174,060,984	\$ 167,193,116	\$ 141,399,947	\$ 138,289,223	\$ 121,018,238
\$ (241,063,497)	\$ (234,078,878)	\$ (209,749,106)	\$ (194,406,259)	\$ (182,003,306)	\$ (158,513,773)	\$ (166,280,997)
(2,479,110)	12,215,089	481,954	3,197,394	1,324,877	4,004,240	(4,723,288)
\$ (243,542,607)	\$ (221,863,789)	\$ (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 TEN FISCAL YEARS

	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
General revenues and other changes in net assets			
Governmental Activities			
Property tax	\$ 228,686,586	\$ 236,246,448	\$ 229,442,548
Sales tax	15,250,772	15,493,143	17,199,118
Public service tax	12,069,457	11,178,942	11,056,723
Gas tax	14,977,943	15,138,028	15,069,088
Tourist and convention development taxes	13,584,657	13,575,138	15,184,641
State revenue sharing not restricted to specific programs	6,434,236	6,493,676	7,307,990
Franchise fees	-	-	-
Intergovernmental revenues not restricted to specific programs	893,026	886,911	873,313
Interest revenue	4,672,090	12,941,682	17,407,890
Miscellaneous	3,123,133	2,936,053	2,376,560
Grants and contributions not restricted to specific programs	-	-	1,887,180
Transfers	(8,346,811)	(10,011,830)	(9,038,191)
Total governmental activities	291,345,089	304,878,191	308,766,860
Business-type Activities			
Property tax	-	-	-
Gas tax	-	-	-
Intergovernmental revenues not restricted to specific programs	-	-	-
Interest revenue	470,424	1,240,857	2,061,421
Miscellaneous	424,203	76,385	295,761
Transfers	8,346,811	10,011,830	9,038,191
Total business-type activities program revenues	9,241,438	11,329,072	11,395,373
Total primary government	\$ 300,586,527	\$ 316,207,263	\$ 320,162,233
Change in net assets			
Governmental activities	\$ 38,762,242	\$ 62,265,946	\$ 63,136,641
Business-type activities	5,094,198	(5,246,161)	3,913,835
Total primary government	\$ 43,856,440	\$ 57,019,785	\$ 67,050,476

Note: This schedule reports financial information using the accrual basis of accounting

Source: County of Volusia, Financial and Administrative

Fiscal Year 2007	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 232,285,247	\$ 220,695,273	\$ 191,197,296	\$ 164,538,239	\$ 143,248,245	\$ 131,413,001	\$ 118,831,788
18,709,880	19,741,407	19,603,709	17,817,913	18,383,901	17,257,335	15,385,150
11,903,133	11,946,663	11,291,789	9,637,743	9,986,661	10,163,040	8,636,528
15,892,687	15,894,619	16,077,270	14,441,948	13,842,150	13,582,166	20,464,934
15,915,050	15,326,233	14,706,515	15,233,225	12,497,616	11,801,600	11,518,605
7,979,478	8,575,722	7,892,351	7,771,352	6,959,478	1,087,900	6,698,639
-	-	-	405,243	628,556	641,906	772,186
775,965	662,439	771,762	570,127	687,689	6,245,895	716,527
25,260,222	18,889,528	7,997,105	2,980,661	3,607,991	5,763,912	11,655,521
2,556,935	4,123,776	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
(9,162,712)	(9,435,184)	(5,740,148)	(4,886,148)	(4,609,148)	(6,129,625)	(4,336,556)
322,115,885	306,420,476	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
2,634,851	2,087,229	4,226,819	1,158,788	663,010	1,088,827	-
659,431	497,138	143,672	109,581	1,104,534	-	-
9,162,712	9,435,184	5,740,148	4,886,148	4,609,148	6,129,625	4,336,556
12,456,994	12,019,551	10,110,639	7,205,051	7,426,745	8,268,474	7,628,827
\$ 334,572,879	\$ 318,440,027	\$ 276,127,493	\$ 237,932,730	\$ 214,948,523	\$ 203,841,458	\$ 200,714,174
\$ 81,052,388	\$ 72,341,598	\$ 56,267,748	\$ 36,321,420	\$ 25,518,472	\$ 37,059,211	\$ 26,804,350
9,977,884	24,234,640	10,592,593	10,402,445	8,751,622	12,272,714	2,905,539
\$ 91,030,272	\$ 96,576,238	\$ 66,860,341	\$ 46,723,865	\$ 34,270,094	\$ 49,331,925	\$ 29,709,889