

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

	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007
Revenues				
Taxes	\$ 270,956,206	\$ 275,169,710	\$ 270,383,700	\$ 276,387,844
Licenses and permits	1,546,966	1,958,965	2,220,396	2,452,062
Intergovernmental revenue	63,740,759	67,494,581	61,913,487	66,436,648
Charges for services	42,152,509	44,544,279	44,174,849	45,014,422
Fines and forfeitures	4,382,167	5,008,904	5,057,155	5,519,667
Interest revenues	4,004,135	11,077,092	15,410,562	22,961,056
Miscellaneous revenues	5,721,787	6,731,706	12,838,381	6,144,137
Special assessments levied/impact fees	3,680,434	3,849,849	9,933,323	8,902,493
Total revenues	<u>396,184,963</u>	<u>415,835,086</u>	<u>421,931,853</u>	<u>433,818,329</u>
Expenditures				
General government	60,334,999	62,613,896	64,039,056	67,479,972
Public safety	138,713,544	144,159,170	144,618,476	141,370,697
Physical environment	7,058,487	7,526,680	6,431,589	5,869,682
Transportation	38,123,061	38,013,877	39,305,369	49,520,724
Economic environment	20,390,318	19,926,346	24,820,634	22,537,707
Human services	22,505,460	20,004,912	21,597,464	22,821,137
Culture/recreation	41,678,673	48,774,202	46,951,305	47,816,949
Payment to component units	-	-	-	-
Debt service:				
Principal	25,552,000	18,191,000	19,186,869	16,254,320
Interest	9,155,384	9,819,162	10,612,779	11,217,426
Capital outlay	17,053,765	41,453,867	67,162,395	66,808,598
Total expenditures	<u>380,565,691</u>	<u>410,483,112</u>	<u>444,725,936</u>	<u>451,697,212</u>
Excess of revenues over (under) expenditures	<u>15,619,272</u>	<u>5,351,974</u>	<u>(22,794,083)</u>	<u>(17,878,883)</u>
Other Financing Sources (Uses)				
Transfers in	66,947,315	50,584,720	60,198,809	82,188,137
Transfers (out)	(75,312,446)	(60,596,550)	(69,237,000)	(92,525,849)
Bonds/notes issued	-	22,403,000	-	13,400,000
Refunding bonds issued	-	5,812,000	42,605,000	-
Premium on notes/bonds payable	-	-	4,398,128	-
Discount on notes/bonds payable	-	-	-	-
Payments to escrow agent	-	(7,184,687)	(46,951,318)	-
Total other financing sources (uses)	<u>(8,365,131)</u>	<u>11,018,483</u>	<u>(8,986,381)</u>	<u>3,062,288</u>
Net change in fund balances	<u>\$ 7,254,141</u>	<u>\$ 16,370,457</u>	<u>\$ (31,780,464)</u>	<u>\$ (14,816,595)</u>
Debt service as a percentage of noncapital expenditures	10.16%	8.18%	8.49%	7.87%

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

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 263,983,820	\$ 233,541,683	\$ 204,654,441	\$ 180,141,668	\$ 167,229,798	\$ 159,994,489
3,127,191	3,171,295	2,527,549	2,229,734	2,218,641	1,945,573
72,788,119	72,619,417	72,946,471	55,296,652	55,828,966	46,490,010
47,022,429	40,808,180	34,046,837	31,233,160	28,371,969	26,148,879
6,726,124	4,697,128	5,571,142	6,092,936	6,124,791	5,187,503
17,361,386	7,399,800	2,780,869	3,388,587	5,476,841	10,894,031
6,457,645	4,665,788	7,716,075	5,292,367	5,535,450	5,740,194
9,957,930	14,226,572	11,348,546	8,820,207	7,747,764	7,024,022
<u>427,424,644</u>	<u>381,129,863</u>	<u>341,591,930</u>	<u>292,495,311</u>	<u>278,534,220</u>	<u>263,424,701</u>
62,450,397	56,895,277	57,609,004	50,028,847	46,762,751	45,344,500
140,125,376	126,654,876	118,408,978	88,769,309	86,251,548	77,675,379
6,160,387	6,333,724	11,847,076	13,045,839	4,206,555	9,745,680
41,763,843	48,655,089	32,684,613	35,358,482	34,056,707	35,469,454
27,071,388	19,876,146	19,371,188	19,584,159	18,708,831	17,308,974
20,732,762	19,740,593	19,188,471	17,357,254	19,725,734	20,403,336
46,629,412	41,222,441	37,792,957	34,517,892	32,344,540	21,595,218
-	-	-	4,691,824	4,517,620	-
15,124,236	13,858,737	13,324,463	11,284,718	14,150,426	13,214,712
11,649,336	10,142,692	7,155,881	8,339,069	6,859,735	8,411,977
42,400,461	12,164,860	2,732,750	2,401,298	8,333,028	28,421,453
<u>414,107,598</u>	<u>355,544,435</u>	<u>320,115,381</u>	<u>285,378,691</u>	<u>275,917,475</u>	<u>277,590,683</u>
<u>13,317,046</u>	<u>25,585,428</u>	<u>21,476,549</u>	<u>7,116,620</u>	<u>2,616,745</u>	<u>(14,165,982)</u>
60,244,506	56,121,375	42,332,714	35,301,291	36,545,093	13,367,192
(70,854,690)	(63,036,523)	(48,593,862)	(39,910,439)	(41,162,093)	(22,100,065)
47,634,000	71,380,000	72,460,000	6,755,000	7,543,040	-
-	-	-	30,820,000	-	40,705,000
123,353	2,335,227	174,105	21,033	-	396,332
-	-	(9,258,664)	(23,807)	-	-
-	-	-	(30,136,177)	(2,894,250)	(36,376,916)
<u>37,147,169</u>	<u>66,800,079</u>	<u>57,114,293</u>	<u>2,826,901</u>	<u>31,790</u>	<u>(4,008,457)</u>
<u>\$ 50,464,215</u>	<u>\$ 92,385,507</u>	<u>\$ 78,590,842</u>	<u>\$ 9,943,521</u>	<u>\$ 2,648,535</u>	<u>\$ (18,174,439)</u>
7.90%	7.77%	7.07%	7.73%	8.70%	9.52%