

Unit Information

Unit Type: County

Year: 2014

Unit Name: Volusia

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Charlene Weaver

Title: Dep County Manager/Chief Financial Officer

Phone: (386) 736-5932

Address:

123 West Indiana Avenue
DeLand, FL 32720-4609

Contact Information

Name: Ms. Donna de Peyster

Title: Accounting Director

Phone: (386) 736-5933

Email: ddepeyster@volusia.org

Address:

123 West Indiana Avenue
DeLand, FL 32720-4609

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/2/2015

Audit Received Date: 2/17/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$226,223,870

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/18/2015

Auditor Name: James Moore & Co. Certified
Public Accountants and Consultants

Address:

121 Executive Circle
Daytona Beach, FL 32114

Certification

Chief Financial Officer

Name: Charlene Weaver, CPA

Title: Chief Financial Officer

Chairman/Elected Official

Name: Jason P. Davis

Title: County Chair

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐☐

Revenues Report for FYE 2014

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 311000 - Ad Valorem Taxes | 147,951,858 | 56,050,048 | 3,410,840 | | | | | | | | 207,412,746 |
| 312100 - Local Option Taxes | | 17,304,447 | | | | | | | | | 17,304,447 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 2,273,761 | | | | | | | | | 2,273,761 |
| 312410 - First Local Option Fuel Tax | | 7,228,695 | | | | | | | | | 7,228,695 |
| 312420 - Second Local Option Fuel Tax | | 5,395,518 | | | | | | | | | 5,395,518 |
| 314100 - Utility Service Tax - Electricity | | 7,790,251 | | | | | | | | | 7,790,251 |
| 314800 - Utility Service Tax - Propane | | | | | | | | | | | 0 |
| 315000 - Communications Service Tax (Chapter 202) | | 3,718,494 | | | | | | | | | 3,718,494 |
| 316000 - Local Business Tax (Chapter 205) | 241,776 | 177,195 | | | | | | | | | 418,971 |
| 322000 - Building Permits | | 1,116,374 | | | | | | | | | 1,116,374 |
| 323700 - Franchise Fee - Solid Waste | | | | | | 323,698 | | | | | 323,698 |
| 323900 - Franchise Fee - Other | 394,941 | | | | | | | | | | 394,941 |
| 324110 - Impact Fees - Residential - Public Safety | | 36,190 | | | | | | | | | 36,190 |
| 324120 - Impact Fees - Commercial - Public Safety | | 2,589 | | | | | | | | | 2,589 |
| 324310 - Impact Fees - Residential - Transportation | | 859,155 | | | | | | | | | 859,155 |
| 324320 - Impact Fees - Commercial - Transportation | | 656,059 | | | | | | | | | 656,059 |
| 324610 - Impact Fees - Residential - Culture/Recreation | | 68,918 | | | | | | | | | 68,918 |
| 324620 - Impact Fees - Commercial - Culture/Recreation | | | | | | | | | | | 0 |
| 325100 - Special Assessments - Capital Improvement | | 419,719 | | | | | | | | | 419,719 |
| 325200 - Special Assessments - Charges for Public Services | | 4,742,383 | | | | 8,371,654 | | | | | 13,114,037 |
| 329000 - Other Permits, Fees & Special Assessments | 31,083 | 161,191 | | | | 13,841 | | | | | 206,115 |
| 331100 - Federal Grant - General Government | | 48,271 | | | | | | | | | 48,271 |
| 331200 - Federal Grant - Public Safety | | 1,315,696 | | | | | | | | | 1,315,696 |
| 331390 - Federal Grant - Other Physical Environment | | 19,505 | | | | | | | | | 19,505 |
| 331410 - Federal Grant - Airport Development | | | | | | 9,855,394 | | | | | 9,855,394 |
| 331420 - Federal Grant - Mass Transit | | | | | | 6,854,148 | | | | | 6,854,148 |
| 331490 - Federal Grant - Other Transportation | | 6,404,390 | | | | | | | | | 6,404,390 |
| 331500 - Federal Grant - Economic Environment | | 8,665,818 | | | | | | | | | 8,665,818 |
| 331650 - Federal Grant - Child Support Reimbursement | | | | | | | | | | 498,655 | 498,655 |
| 331690 - Federal Grant - Other Human Services | | 500,393 | | | | | | | | | 500,393 |
| 333000 - Federal Payments In Lieu Of Taxes | | 59,514 | | | | 281,354 | | | | | 340,868 |
| 334100 - State Grant - General Government | | 9,768 | | | | | | | | | 9,768 |
| 334200 - State Grant - Public Safety | | 623,935 | | | | | | | | | 623,935 |
| 334390 - State Grant - Other Physical Environment | | 326,751 | | | | | | | | | 326,751 |
| 334410 - State Grant - Airport Development | | | | | | 2,343,069 | | | | | 2,343,069 |
| 334420 - State Grant - Mass Transit | | | | | | 3,521,262 | | | | | 3,521,262 |
| 334490 - State Grant - Other Transportation | | 1,152,600 | | | | | | | | | 1,152,600 |
| 334690 - State Grant - Other Human Services | | 29,456 | | | | | | | | | 29,456 |
| 334700 - State Grant - Culture/Recreation | | 515,660 | | 139,715 | | | | | | | 655,375 |
| 334890 - State Grant - Other Court-Related | | | | | | | | | | 1,922,983 | 1,922,983 |
| 335120 - State Revenue Sharing - Proceeds | 7,568,479 | 181,900 | | | | | | | | | 7,750,379 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 101,712 | | | | | | | | | | 101,712 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | | 143,189 | | | | | | | | | 143,189 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 216,556 | 13,211 | | | | | | | | | 229,767 |
| 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.) | 268,237 | | | | | | | | | | 268,237 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | | 17,861,072 | | | | | | | | | 17,861,072 |
| 335190 - State Revenue Sharing - Other General Government | 2,280 | | | | | | | | | | 2,280 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | | 34,631 | | | | | | | | | 34,631 |
| 335220 - State Revenue Sharing - Enhanced 911 Fee | | 2,169,393 | | | | | | | | | 2,169,393 |
| 335490 - State Revenue Sharing - Other Transportation | | 7,231,434 | | | | | | | | | 7,231,434 |
| 337300 - Local Government Unit Grant - Physical Environment | | 13,942 | | | | | | | | | 13,942 |
| 337400 - Local Government Unit Grant - Transportation | | | | | | | | | | | 0 |
| 337700 - Local Government Unit Grant - Culture/Recreation | | 63,326 | | | | | | | | | 63,326 |
| 337900 - Local Government Unit Grants - Other | | | | | | | | | | 616,154 | 616,154 |
| 339000 - Payments From Other Local Units In Lieu Of Taxes | 284,398 | | | | | | | | | | 284,398 |
| 341100 - Service Charge - Recording Fees | 350,710 | | | | | | | | | 2,406,054 | 2,756,764 |
| 341150 - Public Records Modernization Trust Fund | | | | | | | | | | 1,408,671 | 1,408,671 |
| 341200 - Internal Service Fund Fees and Charges | | | | | | | 63,272,908 | | | | 63,272,908 |
| 341300 - Administrative Service Fees | 164,627 | 295,105 | | | | | | | | | 459,732 |
| 341510 - Fees remitted to County from Tax Collector | 2,277,434 | | | | | | | | | | 2,277,434 |
| 341520 - Fees remitted to County from Sheriff | 770,380 | | | | | | | | | | 770,380 |
| 341530 - Fees remitted to County from Clerk of Circuit Court | 390,255 | | | | | | | | | | 390,255 |
| 341550 - Fees remitted to County from Supervisor of Elections | 15,352 | | | | | | | | | | 15,352 |
| 341560 - Fees remitted to County from Property Appraiser | 664,715 | | | | | | | | | | 664,715 |
| 341800 - County Officer Commission and Fees | 2,945,330 | | | | | | | | | | 2,945,330 |
| 341900 - Other General Government Charges and Fees | 2,098,786 | | | | | | | | | 10,448,760 | 12,547,546 |
| 342100 - Service Charge - Law Enforcement Services | 1,189,866 | 13,131,922 | | | | | | | | | 14,321,788 |
| 342200 - Service Charge - Fire Protection | | 289,218 | | | | | | | | | 289,218 |
| 342300 - Service Charge - Housing for Prisoners | 26,533 | | | | | | | | | | 26,533 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | | 69,089 | | | | | | | | | 69,089 |
| 342600 - Service Charge - Ambulance Fees | 15,583,452 | | | | | | | | | | 15,583,452 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 868,082 | 15,525 | | | | | | | | | 883,607 |
| 343400 - Service Charge - Garbage/Solid Waste | | 3,028 | | | | 13,740,148 | | | | | 13,743,176 |
| 343600 - Service Charge - Water/Sewer Combination Utility | | | | | | 14,241,090 | | | | | 14,241,090 |
| 343700 - Service Charge - Conservation and Resource Management | | 158,608 | | | | | | | | | 158,608 |
| 343900 - Service Charge - Other Physical Environment Charges | 31,170 | 299,550 | | | | | | | | | 330,720 |
| 344100 - Service Charge - Airports | | | | | | 8,046,867 | | | | | 8,046,867 |
| 344300 - Service Charge - Mass Transit | | | | | | 3,725,066 | | | | | 3,725,066 |
| 344500 - Service Charge - Parking Facilities | | | | | | 2,445,275 | | | | | 2,445,275 |
| 344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.) | 2,637,077 | | | | | | | | | | 2,637,077 |
| 344900 - Service Charge - Other Transportation Charges | | 686,723 | | | | | | | | | 686,723 |
| 345100 - Service Charge - Housing | | 2,165,127 | | | | | | | | | 2,165,127 |
| 346100 - Service Charge - Health Inspection Fees | | | | | | | | | | | 0 |
| 346400 - Service Charge - Animal Control and Shelter Fees | | 51,398 | | | | | | | | | 51,398 |
| 347100 - Service Charge - Libraries | | 80,985 | | | | | | | | | 80,985 |
| 347200 - Service Charge - Parks and Recreation | 1,251,126 | 427,502 | | | | | | | | | 1,678,628 |
| 347400 - Service Charge - Special Events | 48,157 | | | | | 374,474 | | | | | 422,631 |
| 347500 - Service Charge - Special Recreation Facilities | 287,984 | 1,520,145 | | | | | | | | | 1,808,129 |
| 348922 - Legal Aid | 114,987 | | | | | | | | | | 114,987 |
| 348923 - Law Library | 333,718 | | | | | | | | | | 333,718 |
| 348924 - Juvenile Alternative Programs | 231,107 | | | | | | | | | | 231,107 |
| 348930 - State Court Facility Surcharge (\$30) | 775,779 | | | | | | | | | | 775,779 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 348990 - Other Court Collections Transferred to BOCC | 411,721 | | | | | | | | | | 411,721 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 386,917 | 74,199 | | | | | | | | | 461,116 |
| 351600 - Judgments and Fines - As Decided by Juvenile Court | 185,492 | | | | | | | | | | 185,492 |
| 352000 - Fines - Library | | 390,235 | | | | | | | | | 390,235 |
| 354000 - Fines - Local Ordinance Violation | 21,536 | 2,861,945 | | | | | | | | | 2,883,481 |
| 355000 - Federal Fines and Forfeits | | 96,585 | | | | | | | | | 96,585 |
| 359000 - Other Judgments, Fines and Forfeits | 460,713 | | | | | | | | | | 460,713 |
| 361100 - Interest | 932,514 | 1,041,221 | 83,774 | 539,349 | | 299,459 | 504,051 | 41,209 | | 217 | 3,441,794 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | | 254,671 | | | | 88,101 | 156,789 | 7,334 | | | 506,895 |
| 362000 - Rents and Royalties | 540,536 | 1,082,524 | | | | 3,352,779 | | | | | 4,975,839 |
| 364000 - Disposition of Fixed Assets | 344,186 | 443,041 | | | | 251,801 | 185,723 | | | 1,057 | 1,225,808 |
| 365000 - Sale of Surplus Materials and Scrap | 1,405 | | | | | 333,098 | | | | | 334,503 |
| 366000 - Contributions and Donations from Private Sources | 2,201 | 654,121 | | | | | | | | | 656,322 |
| 367000 - Licenses | 156,984 | | | | | | | | | | 156,984 |
| 369900 - Other Miscellaneous Revenues | 1,739,708 | 1,258,489 | | | | 432,475 | 148,230 | | | 10,528 | 3,589,430 |
| 381000 - Inter-Fund Group Transfers In | 6,991,172 | 20,930,176 | 21,051,247 | 4,916,121 | | 8,230,307 | 1,286,952 | | | | 63,405,975 |
| 384000 - Debt Proceeds | | | 46,380,000 | | | | | | | | 46,380,000 |
| 389400 - Proprietary - Other Grants and Donations | | | | | | | 67,764 | | | | 67,764 |
| 389500 - Proprietary - Capital Contributions from Federal Government | | | | | | 4,678,311 | | | | | 4,678,311 |
| 389700 - Proprietary - Capital Contributions from Other Public Source | | | | | | 7,492 | | | | | 7,492 |
| 389800 - Proprietary - Capital Contributions from Private Source | | | | | | | | | | | 0 |
| 389900 - Proprietary - Other Non-Operating Sources | | | | | | | | | | | 0 |
| Grand Total | 202,293,032 | 203,665,974 | 70,925,861 | 5,595,185 | | 91,811,163 | 65,622,417 | 48,543 | | 17,313,079 | 657,275,254 |

Expenditures Report for FYE 2014

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services | 207,108 | | | | | | | | | | 207,108 |
| 511.30 - Legislative - Operating Expenses | 381,480 | | | | | | | | | | 381,480 |
| 511.60 - Legislative - Capital Outlay | | | | | | | | | | | 0 |
| 512.10 - Executive - Personnel Services | 1,022,916 | | | | | | | | | | 1,022,916 |
| 512.30 - Executive - Operating Expenses | 235,529 | | | | | | | | | | 235,529 |
| 512.60 - Executive - Capital Outlay | | | | | | | | | | | 0 |
| 513.10 - Financial and Administrative - Personnel Services | 9,828,554 | | | | | | | | | | 9,828,554 |
| 513.30 - Financial and Administrative - Operating Expenses | 4,572,845 | 40,601 | | | | | | | | | 4,613,446 |
| 513.60 - Financial and Administrative - Capital Outlay | | | | | | | | | | | 0 |
| 513.80 - Financial and Administrative - Grants and Aids | 71 | | | | | | | | | | 71 |
| 514.10 - Legal Counsel - Personnel Services | 1,580,171 | | | | | | | | | | 1,580,171 |
| 514.30 - Legal Counsel - Operating Expenses | 306,860 | | | | | | | | | | 306,860 |
| 515.10 - Comprehensive Planning - Personnel Services | 190,626 | 1,819,955 | | | | | | | | | 2,010,581 |
| 515.30 - Comprehensive Planning - Operating Expenses | 121,294 | 574,699 | | | | | | | | | 695,993 |
| 515.60 - Comprehensive Planning - Capital Outlay | | | | | | | | | | | 0 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 516.10 - Non-Court Information Systems - Personnel Services | 65,004 | | | | | | | | | | 65,004 |
| 516.30 - Non-Court Information Systems - Operating Expenses | 1,854,316 | | | | | | | | | | 1,854,316 |
| 516.60 - Non-Court Information Systems - Capital Outlay | 115,092 | | | 796,560 | | | | | | | 911,652 |
| 516.80 - Non-Court Information Systems - Grants and Aids | 82,347 | | | | | | | | | | 82,347 |
| 517.70 - Debt Service Payments - Debt Service | | | 69,798,666 | | | | | | | | 69,798,666 |
| 518.30 - Pension Benefits - Operating Expenses | | | | | | | | 4,372 | | | 4,372 |
| 518.90 - Pension Benefits - Other Uses | | | | | | | | 172,409 | | | 172,409 |
| 519.10 - Other General Government - Personnel Services | 5,571,773 | 305,330 | | | | | 3,871,414 | | | 1,813,060 | 11,561,577 |
| 519.30 - Other General Government - Operating Expenses | 9,710,401 | 1,091,483 | | | | | 68,492,278 | | | 172,471 | 79,466,633 |
| 519.60 - Other General Government - Capital Outlay | 1,126,527 | | | | | | | | | 18,840 | 1,145,367 |
| 519.80 - Other General Government - Grants and Aids | 4,741,414 | | | | | | | | | | 4,741,414 |
| 521.10 - Law Enforcement - Personnel Services | 33,526,179 | 19,607,715 | | | | | | | | | 53,133,894 |
| 521.30 - Law Enforcement - Operating Expenses | 5,328,018 | 6,483,219 | | | | | | | | | 11,811,237 |
| 521.60 - Law Enforcement - Capital Outlay | 742,708 | 1,810,556 | | | | | | | | | 2,553,264 |
| 521.80 - Law Enforcement - Grants and Aids | | 62,859 | | | | | | | | | 62,859 |
| 522.10 - Fire Control - Personnel Services | 1,145,095 | 13,964,978 | | | | | | | | | 15,110,073 |
| 522.30 - Fire Control - Operating Expenses | 129,009 | 6,000,133 | | | | | | | | | 6,129,142 |
| 522.60 - Fire Control - Capital Outlay | 1,993 | 148,596 | | | | | | | | | 150,589 |
| 522.80 - Fire Control - Grants and Aids | 36,354 | 355,707 | | | | | | | | | 392,061 |
| 523.10 - Detention/Corrections - Personnel Services | 23,615,413 | 93,334 | | | | | | | | | 23,708,747 |
| 523.30 - Detention/Corrections - Operating Expenses | 13,476,647 | 334,843 | | | | | | | | | 13,811,490 |
| 523.60 - Detention/Corrections - Capital Outlay | 41,518 | 9,371 | | 6,048,805 | | | | | | | 6,099,694 |
| 523.80 - Detention/Corrections - Grants and Aids | 570,551 | | | | | | | | | | 570,551 |
| 524.10 - Protective Inspections - Personnel Services | 170,849 | 1,435,797 | | | | | | | | | 1,606,646 |
| 524.30 - Protective Inspections - Operating Expenses | 22,906 | 870,413 | | | | | | | | | 893,319 |
| 525.10 - Emergency and Disaster Relief - Personnel Services | 499,483 | 389,248 | | | | | | | | | 888,731 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses | 267,058 | 1,444,317 | | | | | | | | | 1,711,375 |
| 525.60 - Emergency and Disaster Relief - Capital Outlay | | 515,158 | | | | | | | | | 515,158 |
| 525.80 - Emergency and Disaster Relief - Grants and Aids | | 50 | | | | | | | | | 50 |
| 526.10 - Ambulance and Rescue Services - Personnel Services | 12,573,074 | | | | | | | | | | 12,573,074 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | 4,293,435 | | | | | | | | | | 4,293,435 |
| 526.60 - Ambulance and Rescue Services - Capital Outlay | 303,254 | | | | | | | | | | 303,254 |
| 526.80 - Ambulance and Rescue Services - Grants and Aids | 150 | | | | | | | | | | 150 |
| 527.10 - Medical Examiners - Personnel Services | 1,191,051 | | | | | | | | | | 1,191,051 |
| 527.30 - Medical Examiners - Operating Expenses | 441,936 | 20,423 | | | | | | | | | 462,359 |
| 527.60 - Medical Examiners - Capital Outlay | 4,857 | | | | | | | | | | 4,857 |
| 527.80 - Medical Examiners - Grants and Aids | 155 | | | | | | | | | | 155 |
| 529.10 - Other Public Safety - Personnel Services | 1,017,728 | 164,206 | | | | | | | | | 1,181,934 |
| 529.30 - Other Public Safety - Operating Expenses | 25,303 | 235,494 | | | | | | | | | 260,797 |
| 529.60 - Other Public Safety - Capital Outlay | | 577,498 | | 1,744,558 | | | | | | | 2,322,056 |
| 529.80 - Other Public Safety - Grants and Aids | | 100,278 | | | | | | | | | 100,278 |
| 533.60 - Water Utility Services - Capital Outlay | | | | | | | | | | | 0 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | | | | | 3,246,023 | | | | | 3,246,023 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | | | | | 17,905,058 | | | | | 17,905,058 |
| 536.10 - Water/Sewer Services - Personnel Services | | | | | | 3,162,285 | | | | | 3,162,285 |
| 536.30 - Water/Sewer Services - Operating Expenses | | | | | | 8,841,824 | | | | | 8,841,824 |
| 536.70 - Water/Sewer Services - Debt Service | | | | | | 687,905 | | | | | 687,905 |
| 537.10 - Conservation/Resource Management - Personnel Services | 2,269,775 | 914,015 | | | | | | | | | 3,183,790 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 537.30 - Conservation/Resource Management - Operating Expenses | 1,540,235 | 374,687 | | | | | | | | | 1,914,922 |
| 537.60 - Conservation/Resource Management - Capital Outlay | 35,156 | 19,199 | | | | | | | | | 54,355 |
| 537.80 - Conservation/Resource Management - Grants and Aids | 1,133 | 41,384 | | | | | | | | | 42,517 |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay | | | | | | | | | | | 0 |
| 539.10 - Other Physical Environment - Personnel Services | 408,604 | | | | | | | | | | 408,604 |
| 539.30 - Other Physical Environment - Operating Expenses | 226,381 | | | | | | | | | | 226,381 |
| 539.60 - Other Physical Environment - Capital Outlay | 9,123 | 140,451 | | | | | | | | | 149,574 |
| 541.10 - Road/Street Facilities - Personnel Services | | 5,785,341 | | | | | | | | | 5,785,341 |
| 541.30 - Road/Street Facilities - Operating Expenses | | 15,987,148 | | | | | | | | | 15,987,148 |
| 541.60 - Road/Street Facilities - Capital Outlay | | 10,340,745 | | 5,041,704 | | | | | | | 15,382,449 |
| 542.10 - Airports - Personnel Services | | | | | | 3,190,182 | | | | | 3,190,182 |
| 542.30 - Airports - Operating Expenses | | | | | | 11,636,693 | | | | | 11,636,693 |
| 542.70 - Airports - Debt Service | | | | | | 1,465,609 | | | | | 1,465,609 |
| 543.10 - Water - Personnel Services | | 366,158 | | | | | | | | | 366,158 |
| 543.30 - Water - Operating Expenses | | 280,103 | | | | | | | | | 280,103 |
| 543.60 - Water - Capital Outlay | | 480,462 | | | | | | | | | 480,462 |
| 543.80 - Water - Grants and Aids | | 237,561 | | | | | | | | | 237,561 |
| 544.10 - Mass Transit - Personnel Services | | | | | | 11,845,391 | | | | | 11,845,391 |
| 544.30 - Mass Transit - Operating Expenses | | | | | | 12,535,175 | | | | | 12,535,175 |
| 545.10 - Parking Facilities - Personnel Services | | | | | | 105,132 | | | | | 105,132 |
| 545.30 - Parking Facilities - Operating Expenses | | | | | | 1,675,151 | | | | | 1,675,151 |
| 545.70 - Parking Facilities - Debt Service | | | | | | 241,289 | | | | | 241,289 |
| 552.80 - Industry Development - Grants and Aids | | 10,112,113 | | | | | | | | | 10,112,113 |
| 553.10 - Veterans Services - Personnel Services | 469,370 | | | | | | | | | | 469,370 |
| 553.30 - Veterans Services - Operating Expenses | 91,765 | | | | | | | | | | 91,765 |
| 554.10 - Housing and Urban Development - Personnel Services | | 492,150 | | | | | | | | | 492,150 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 7,440,006 | | | | | | | | | 7,440,006 |
| 554.60 - Housing and Urban Development - Capital Outlay | | 13,773 | | | | | | | | | 13,773 |
| 554.80 - Housing and Urban Development - Grants and Aids | | 436,254 | | | | | | | | | 436,254 |
| 559.10 - Other Economic Development - Personnel Services | 632,734 | | | | | | | | | | 632,734 |
| 559.30 - Other Economic Development - Operating Expenses | 961,064 | | | | | | | | | | 961,064 |
| 559.60 - Other Economic Development - Capital Outlay | 16,244 | | | | | | | | | | 16,244 |
| 559.80 - Other Economic Development - Grants and Aids | | | | | | | | | | | 0 |
| 562.10 - Health - Personnel Services | | 1,851,260 | | | | | | | | | 1,851,260 |
| 562.30 - Health - Operating Expenses | 715,964 | 3,116,257 | | | | | | | | | 3,832,221 |
| 562.60 - Health - Capital Outlay | 51,974 | 253,236 | | | | | | | | | 305,210 |
| 562.80 - Health - Grants and Aids | 1,765,595 | 183,210 | | | | | | | | | 1,948,805 |
| 564.10 - Public Assistance - Personnel Services | 1,133,302 | 348,062 | | | | | | | | | 1,481,364 |
| 564.30 - Public Assistance - Operating Expenses | 2,461,206 | 232,652 | | | | | | | | | 2,693,858 |
| 564.60 - Public Assistance - Capital Outlay | | 6,887 | | | | | | | | | 6,887 |
| 564.80 - Public Assistance - Grants and Aids | 357,361 | | | | | | | | | | 357,361 |
| 569.10 - Other Human Services - Personnel Services | 78,164 | 432,406 | | | | | | | | | 510,570 |
| 569.30 - Other Human Services - Operating Expenses | 32,311 | 2,270,485 | | | | | | | | | 2,302,796 |
| 569.60 - Other Human Services - Capital Outlay | | | | | | | | | | | 0 |
| 569.80 - Other Human Services - Grants and Aids | 5,908,202 | 156,638 | | | | | | | | | 6,064,840 |
| 571.10 - Libraries - Personnel Services | | 8,733,328 | | | | | | | | | 8,733,328 |
| 571.30 - Libraries - Operating Expenses | | 6,675,082 | | | | | | | | | 6,675,082 |
| 571.60 - Libraries - Capital Outlay | | 487,224 | | 184,785 | | | | | | | 672,009 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 571.80 - Libraries - Grants and Aids | | 75 | | | | | | | | | 75 |
| 572.10 - Parks/Recreation - Personnel Services | 7,306,946 | 269,254 | | | | | | | | | 7,576,200 |
| 572.30 - Parks/Recreation - Operating Expenses | 6,647,371 | 1,686,203 | | | | | | | | | 8,333,574 |
| 572.60 - Parks/Recreation - Capital Outlay | 624,713 | 4,633,182 | | 4,005,836 | | | | | | | 9,263,731 |
| 572.80 - Parks/Recreation - Grants and Aids | 628,890 | 775 | | | | | | | | | 629,665 |
| 573.30 - Cultural Services - Operating Expenses | | 8,534 | | | | | | | | | 8,534 |
| 575.10 - Special Facilities - Personnel Services | | 1,895,429 | | | | | | | | | 1,895,429 |
| 575.30 - Special Facilities - Operating Expenses | | 3,032,321 | | | | | | | | | 3,032,321 |
| 575.60 - Special Facilities - Capital Outlay | | 106,073 | | | | | | | | | 106,073 |
| 575.80 - Special Facilities - Grants and Aids | | 5,640 | | | | | | | | | 5,640 |
| 579.10 - Other Culture/Recreation - Personnel Services | | | | | | | | | | | 0 |
| 579.30 - Other Culture/Recreation - Operating Expenses | | | | | | | | | | | 0 |
| 579.60 - Other Culture/Recreation - Capital Outlay | | 1,984 | | | | | | | | | 1,984 |
| 579.80 - Other Culture/Recreation - Grants and Aids | | 1,731,138 | | | | | | | | | 1,731,138 |
| 581.90 - Interfund Transfers Out - Other Uses | 14,322,143 | 39,684,303 | 1,437,165 | 7,462,364 | | | 500,000 | | | | 63,405,975 |
| 587.90 - Clerk of Court Excess Fee Functions - Other Uses | | | | | | | | | | 440,009 | 440,009 |
| 601.30 - Court Administration - Operating Expenses | 350,870 | | | | | | | | | | 350,870 |
| 604.10 - Clerk of Court Administration - Personnel Services | 35,638 | | | | | | | | | 1,291,761 | 1,327,399 |
| 604.30 - Clerk of Court Administration - Operating Expenses | 486,046 | | | | | | | | | 431,831 | 917,877 |
| 604.80 - Clerk of Court Administration - Grants and Aids | 1,639,274 | | | | | | | | | | 1,639,274 |
| 605.30 - Judicial Support - Operating Expenses | 42,578 | | | | | | | | | | 42,578 |
| 607.10 - Appeals - Personnel Services | | | | | | | | | | 186,891 | 186,891 |
| 607.30 - Appeals - Operating Expenses | | | | | | | | | | 1,064 | 1,064 |
| 608.10 - Jury Management - Personnel Services | | | | | | | | | | 173,431 | 173,431 |
| 608.30 - Jury Management - Operating Expenses | | | | | | | | | | 93,558 | 93,558 |
| 614.10 - Clerk of Court - Personnel Services | | | | | | | | | | 1,617,583 | 1,617,583 |
| 614.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 13,836 | 13,836 |
| 617.30 - Court Interpreters - Operating Expenses | 3,112 | | | | | | | | | | 3,112 |
| 622.10 - Drug Court - Personnel Services | 319,783 | | | | | | | | | | 319,783 |
| 622.30 - Drug Court - Operating Expenses | | | | | | | | | | | 23,122 |
| 623.10 - Pre-Trial Release - Personnel Services | 1,258,643 | | | | | | | | | | 1,258,643 |
| 623.30 - Pre-Trial Release - Operating Expenses | 85,780 | | | | | | | | | | 85,780 |
| 634.10 - Clerk of Court - Personnel Services | | | | | | | | | | 1,322,538 | 1,322,538 |
| 634.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 24,434 | 24,434 |
| 654.10 - Clerk of Court - Personnel Services | | | | | | | | | | 1,643,700 | 1,643,700 |
| 654.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 12,965 | 12,965 |
| 674.10 - Clerk of Court - Personnel Services | | | | | | | | | | 612,323 | 612,323 |
| 674.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 3,689 | 3,689 |
| 689.10 - Other Circuit Court-Juvenile - Personnel Services | 187,129 | | | | | | | | | | 187,129 |
| 689.30 - Other Circuit Court-Juvenile - Operating Expenses | 61,698 | | | | | | | | | | 61,698 |
| 694.10 - Clerk of Court - Personnel Services | | | | | | | | | | 428,455 | 428,455 |
| 694.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 4,882 | 4,882 |
| 704.30 - Public Guardian - Operating Expenses | | | | | | | | | | | 0 |
| 713.10 - Information Systems - Personnel Services | 194,307 | | | | | | | | | 1,203,429 | 1,397,736 |
| 713.30 - Information Systems - Operating Expenses | 64,118 | | | | | | | | | 898,121 | 962,239 |
| 713.60 - Information Systems - Capital Outlay | 24,365 | | | | | | | | | 1,278,892 | 1,303,257 |
| 714.10 - Public Law Library - Personnel Services | | | | | | | | | | 372,373 | 372,373 |
| 714.30 - Public Law Library - Operating Expenses | 616,154 | | | | | | | | | 267,581 | 883,735 |
| 715.10 - Legal Aid - Personnel Services | | | | | | | | | | | 0 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-------------|-----------------|--------------|------------------|------------|------------|------------------|------------|---------|-----------------|-------------|
| 715.60 - Legal Aid - Capital Outlay | | | | | | | | | | | 0 |
| 715.80 - Legal Aid - Grants and Aids | | | | | | | | | | | 0 |
| 716.30 - Clerk of Court Related Technology - Operating Expenses | | | | | | | | | | 679,379 | 679,379 |
| 716.60 - Clerk of Court Related Technology - Capital Outlay | | | | | | | | | | 12,992 | 12,992 |
| 719.10 - Other Operating Court Costs - Personnel Services | 212,535 | | | | | | | | | | 212,535 |
| 719.30 - Other Operating Court Costs - Operating Expenses | 153,204 | | | | | | | | | | 153,204 |
| 724.10 - Clerk of Court - Personnel Services | | | | | | | | | | 1,415,365 | 1,415,365 |
| 724.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 21,978 | 21,978 |
| 744.10 - Clerk of Court - Personnel Services | | | | | | | | | | 742,670 | 742,670 |
| 744.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 2,397 | 2,397 |
| 752.80 - Alternative Dispute Resolutions - Grants and Aids | 10,525 | | | | | | | | | | 10,525 |
| 764.10 - Clerk of Court - Personnel Services | | | | | | | | | | 1,659,490 | 1,659,490 |
| 764.30 - Clerk of Court - Operating Expenses | | | | | | | | | | 2,306 | 2,306 |
| | Grand Total | 195,603,659 | 189,719,449 | 71,235,831 | 25,284,612 | | 76,537,717 | 72,863,692 | 176,781 | 18,864,294 | 650,286,035 |

Data Element Worksheet Report for FYE: 2014, Volusia

Affiliates Report for FYE 2014

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|--|--------------------------------|----------------|--------------------|---------------|
| Special District - East Volusia Transportation District | Zero Revenues And Expenditures | | | |
| Special District - Housing Finance Authority of Volusia County | Independently Reported | | | |
| Special District - Ponce De Leon Inlet and Port District | Blended in Primary Report | \$2,054,043 | \$1,812,878 | |
| Special District - Volusia County Educational Facilities Authority | Independently Reported | \$9,048,408 | \$9,048,408 | \$193,766,597 |
| Special District - Volusia County Health Facilities Authority | Independently Reported | \$100 | \$3,791 | \$0 |
| Special District - Volusia County Industrial Development Authority | Independently Reported | \$2,909 | \$2,392 | \$0 |
| Special District - Volusia County Unified Fire District | Blended in Primary Report | \$20,644,815 | \$20,672,837 | |
| Special District - Volusia Growth Management Commission | Blended in Primary Report | \$170,506 | \$170,506 | |

