



VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION № 2015-44

ADOPTING FISCAL YEAR 2015-2016 FINAL BUDGET & SUBMITTING THE
BUDGET TO DFA

WHEREAS, the Governing Board in and for the County of Valencia, State of New Mexico has developed a budget for fiscal year 2015-2016; and,

WHEREAS, on May 27, 2015 The Valencia County Board of Commissioners adopted a preliminary budget for FY 16; and,

WHEREAS, on Monday June 17, 2015 the FY16 preliminary budget was approved by the NM Department of Finance and Administration; and

WHEREAS, a final budget is required to be submitted to the NM Department of Finance and Administration by July 31;

NOW THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners, County of Valencia, State of New Mexico hereby approves the final budget for FY 2016 hereinafter described as Attachment "A" and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.


APPROVED, ADOPTED AND RESOLVED: In the Regular Board Session this 15th day of July 2015.

VALENCIA COUNTY BOARD OF COUNTY COMMISSIONERS


Charles D. Eaton
Chair, District IV




Helen Y. Cole
Commissioner, District I



Jhonathan Aragon
Vice-Chair, District V




Alicia Aguilar
Commissioner, District II

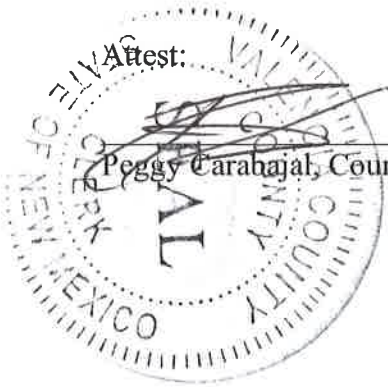


David A. Hyder
Commissioner, District III

Attest:



Peggy Carabajal, County Clerk



New Mexico Department of Finance and Administration
Local Government Division
Property Valuation Estimate

COUNTY: Valencia County

Fiscal Year: 2015-2016

ROUNDED TO NEAREST DOLLAR

(A) PROPERTY TAX CATEGORY	(B) 2014 TAX YEAR FINAL VALUATIONS	(C) OPERATING TAX RATE <small>(i.e \$11.85 should be entered as 0.01185)</small>	(D) TOTAL PRODUCTION [B X C]
RESIDENTIAL	\$956,861,643	0.00694	6,640,620
NON-RESIDENTIAL	\$397,449,502	0.01185	4,709,777
OIL & GAS PRODUCTION	\$0	0	0
OIL & GAS EQUIPMENT	\$0	0	0
COPPER	\$0	0	0
		Sub Total	11,350,396
		Collection Rate%	95%
		TOTAL PRODUCTION	\$10,755,636

Please utilize the space below to document any deviation in the property valuations or operating tax rates provided to your entity from the Local Government Division (LGD). Also please indicate if your entity anticipates an increase to the mill levy rate for the upcoming fiscal year. A resolution approved by the governing body must be submitted to LGD for mill levy rate increases.

Comments: Property Tax Values received from County Assessor's Office. Taxable values for 2015.

New Mexico Department of Finance and Administration
 Local Government Division
 Budget Request Recapitulation
 ROUNDED TO NEAREST DOLLAR

COUNTY:
 Valencia County

Fiscal Year 2015-2016

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @ JULY 1	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
GENERAL FUND - Operating (GF)	101	\$3,664,059	\$32,169	18,279,011	(5,190,771)	12,254,241	\$4,530,227	3,063,560	\$1,466,667
CORRECTION	201	\$30,070	\$0	189,276	280,000	469,276	\$30,070		\$30,070
ENVIRONMENTAL GRT	202	\$9,429	\$0	435,943	220,496	656,439	\$9,429		\$9,429
COUNTY PROPERTY VALUATION	203	\$474,874	\$0	351,648	0	460,033	\$366,489		\$366,489
COUNTY ROAD	204	\$253,374	\$0	476,546	2,386,299	2,862,845	\$253,374	238,570	\$14,804
EMS	206	\$35,708	\$0	44,732	0	44,732	\$35,708		\$35,708
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FARM & RANGE IMPROVEMENT	208	\$5,977	\$0	2,800	7,200	10,000	\$5,977		\$5,977
FIRE PROTECTION FUND	209	\$575,867	\$0	571,482	(121,747)	449,796	\$575,806		\$575,806
LEPF	211	\$14,371	\$0	55,800	0	55,800	\$14,371		\$14,371
LODGERS' TAX	214	\$0	\$0	0	0	0	\$0		\$0
RECREATION	217	\$7,276	\$0	22,000	0	22,000	\$7,276		\$7,276
INTERGOVERNMENTAL GRANTS	218	\$405,940	\$0	0	0	0	\$405,940		\$405,940
SENIOR CITIZEN	219	\$69,378	\$0	702,591	276,500	991,985	\$56,484		\$56,484
COUNTY INDIGENT FUND	220	\$363,952	\$1,000,000	1,562,766	(560,439)	1,509,765	\$856,514		\$856,514
COUNTY HOSPITAL FUND	221	\$0	\$0	0	0	0	\$0		\$0
COUNTY FIRE PROTECTION	222	\$366,145	\$0	371,643	(46,246)	253,448	\$438,094		\$438,094
DWI PROGRAM	223	\$14,267	\$0	0	0	0	\$14,267		\$14,267
CLERK RECORDING AND FILING	225	\$143,419	\$0	80,466	0	99,000	\$124,885		\$124,885
JAIL - DETENTION FUND	226	\$230,986	\$0	1,889,458	3,026,643	4,916,101	\$230,986		\$230,986
OTHER	299	\$1,545,616	\$0	3,948,117	(551,614)	4,660,581	\$281,538		\$281,538
CAPITAL PROJECT FUNDS	300	\$5,813,412	\$0	2,836,356	0	2,836,355	\$5,813,413		\$5,813,413
G. O. BONDS	401	\$1,424,969	\$0	920,769	105,686	1,036,911	\$1,414,513		\$1,414,513
REVENUE BONDS	402	\$253,832	\$0	150,000	0	150,000	\$253,832		\$253,832
DEBT SERVICE OTHER	403	\$607,671	\$0	0	167,993	167,932	\$607,732		\$607,732
ENTERPRISE FUNDS	500								
Water Fund		\$0	\$0	0	0	0	\$0		\$0
Solid Waste		\$0	\$0	0	0	0	\$0		\$0
Waste Water		\$0	\$0	0	0	0	\$0		\$0
Airport		\$0	\$0	0	0	0	\$0		\$0
Ambulance		\$0	\$0	0	0	0	\$0		\$0
Cemetery		\$0	\$0	0	0	0	\$0		\$0
Housing		\$0	\$0	0	0	0	\$0		\$0
Parking		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
INTERNAL SERVICE FUNDS	600								
TRUST AND AGENCY FUNDS	700	\$26,163,262	\$0	1,185,718	0	1,185,718	\$26,163,262		\$26,163,262
GRAND TOTAL - ALL FUNDS		\$42,473,854	\$1,032,169	\$34,077,123	(\$0)	\$35,092,958	\$42,490,187	\$3,302,131	\$39,188,057

	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
REVENUES						
Taxes:						
Property Tax - Current Year	9,590,713	9,698,893	10,569,376	8.98%	10,755,636	1.76%
Property Tax - Delinquent	683,182	657,716	759,406	15.46%	632,758	(16.68%)
Property Tax - Penalty & Interest	341,208	349,277	351,743	0.71%	326,463	(7.19%)
Oil and Gas - Equipment	0	0	0	n/a	0	n/a
Oil and Gas - Production	0	0	0	n/a	0	n/a
Franchise Fees	106,000	93,992	95,426	1.53%	95,266	(0.17%)
Gross receipts - Local Option	1,039,497	462,249	450,000	(2.65%)	515,000	14.44%
Gross Receipts - Infrastructure	0	0	0	n/a	0	n/a
Gross Receipts - Environment	0	0	0	n/a	0	n/a
Gross Receipts - Hold Harmless	0	0	0	n/a	2,761,190	n/a
Gross Receipts - Other Dedication	0	0	750,000	n/a	0	(100.00%)
PILT	43,500	78,754	49,629	(36.98%)	66,787	34.57%
Intergovernmental-State Shared:						
Gross receipts - County Equalization	1,625,709	1,750,858	1,733,792	(0.97%)	1,733,790	(0.00%)
Cigarette Tax	0	0	0	n/a	0	n/a
Gas Tax	0	0	0	n/a	0	n/a
Motor Vehicle	522,671	439,508	528,847	20.33%	554,163	4.79%
Other Taxes	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	74,300	49,293	(33.66%)	91,030	84.67%
Grants - Local	0	0	0	n/a	0	n/a
Legislative Appropriations	0	0	0	n/a	0	n/a
Small Counties Assistance	0	0	0	n/a	0	n/a
Licenses and Permits	23,189	68,167	126,226	85.17%	128,425	1.74%
Charges for Services	477,889	447,494	376,319	(15.91%)	367,507	(2.34%)
Fines And Forfeits	0	0	0	n/a	0	n/a
Interest on Investments	0	(42,845)	(36,331)	(15.20%)	0	(100.00%)
Miscellaneous	33,570	(14,954)	229,820	(1636.85%)	250,997	9.21%
TOTAL GENERAL FUND REVENUES	14,487,128	14,063,409	16,033,546	14.01%	18,279,011	14.00%
EXPENDITURES						
Executive-Legislative	1,537,139	1,123,841	725,852	(35.41%)	561,018	(22.71%)
Judicial	28,379	30,828	34,367	11.48%	47,570	38.42%
Elections	651,123	565,601	731,630	29.35%	706,301	(3.46%)
Finance & Administration	3,099,321	2,915,035	4,565,318	56.61%	4,353,217	(4.65%)
Public Safety	4,847,959	5,231,328	5,579,435	6.65%	6,576,135	17.86%
Highways & Streets	0	0	0	n/a	0	n/a
Senior Citizens	0	0	0	n/a	0	n/a
Sanitation	0	0	0	n/a	0	n/a
Health and Welfare	0	0	0	n/a	0	n/a
Culture and Recreation	0	0	0	n/a	0	n/a
Economic Development & Housing	0	105,307	158,085	50.12%	0	(100.00%)
Other - Miscellaneous	0	0	0	n/a	10,000	n/a
TOTAL GENERAL FUND EXPENDITURES	10,163,921	9,971,940	11,794,687	18.28%	12,254,241	3.90%
OTHER FINANCING SOURCES						
Transfers In	1,039,497	920,280	917,400	(0.31%)	1,030,000	12.27%
Transfers (Out)	(6,811,803)	(6,681,112)	(6,852,418)	2.56%	(6,220,771)	(9.22%)
TOTAL - OTHER FINANCING SOURCES	(5,772,306)	(5,760,832)	(5,935,018)	3.02%	(5,190,771)	(12.54%)

GENERAL FUND - COUNTY - FY 2010 OPERATING BUDGET
Revenue and Expenditure Classification

All figures (actuals and forecasts) should be rounded to the
 nearest dollar.

GENERAL FUND - County Operational Budget

REVENUE CLASSIFICATION [function/program/classification]	EXPENDITURE CLASSIFICATION [function/program/classification]
1 TAXES (tax related revenue - local level)	1 EXECUTIVE - LEGISLATIVE
Property Tax - Current Year	<i>All expenditures related to the governing body in the performance of its primary duties and subsidiary activities. GASB advises that direct costs should be charged to legislative accounts; indirect costs are charged to another account usually a staff agency account.</i>
Property Tax - Delinquent	
Property Tax - Penalty & Interest	
Oil and Gas - Equipment	
Franchise Fees	
Gross receipts - Local Option	
Gross Receipts - Infrastructure	
Gross Receipts - Environmental	
Gross Receipts - Other Dedication	
PILT	
	Governing Body Legislative Committees County Commission
2 INTERGOVERNMENTAL - STATE SHARED	2 JUDICIAL [all judicial activities of the government]
Gross receipts	
Cigarette Tax	
Gas Tax (1 cent)	
Gas Tax (2 cent)	
Other Taxes	
Motor Vehicle	
Grants - Federal	
Grants - State	
Grants - Local	
Legislative Appropriations	
Small Counties Assistance	
	Grand Jury Public Defender Civil Courts Probate Judge
3 LICENSES AND PERMITS	3 ELECTIONS - direct expenditures registering voters, holding elections, salaries of officials and other personnel performing election duties. (County Clerk)
Animal Licenses	
Bicycle Licenses	
Building permits	
Business Licenses/Registration	
Care of Prisoners	
Liquor Licenses	
Other Licenses & Permits	
Subdivision Permits	
Zoning Permits	
4 CHARGES FOR SERVICES	4 FINANCE & ADMINISTRATION
Animal Pound Fees	
Cemetery Fees	
Clerk Fees	
Election Fees	
Impact Fees	
Parking Fees	
Police Services - Special	
Printing & Copying	
Probate Fees	
Recreational (golf, swimming, etc.)	
Rent of Public Facilities	
Sheriff Fees	
Street & Sidewalk	
Treasurer's Fees	
Vehicle Emissions	
Treasurer's Fees	
Care of Prisoners - Work Release	
	Accounting Assessors Office Audit - Internal Audit - Independent Budget & Finance County Manager County Treasurer Purchasing Debt Admin Planning & Zoning Data Processing Personnel - Human Resources
5 FINES AND FORFEITS	5 PUBLIC SAFETY
Court Fines Other	
Library Fines	
Parking Fines	
Sale of Unclaimed/Confiscated Property	
	Objective of the protection of persons and property. Major sub-functions are listed below:
	Sheriff Fire Corrections Civil Defense
6 INTEREST ON INVESTMENTS	6 HIGHWAYS AND STREETS
7 MISCELLANEOUS	
Insurance Recoveries	
Joint Power Agreements (JPA's)	
Penalties	
	Streets/Sidewalks/Snow and Ice Removal Bridges and Tunnels Storm Drainage Street Lighting
	7 SENIOR CITIZENS
	Program Administration Facilities Programs/Grants/Appropriations
	8 SANITATION
	All activities associated with removal and disposal of sewage and other waste. Also includes expenditures associated with the administrative direction of sanitation activities.
	Sanitary Admin Street Cleaning Waste Disposal Sewage Collection & Disposal Weed Control
	9 HEALTH AND WELFARE
	Includes all activities involved in the conservation and improvement of public health.
	Health Care Centers Public Health Administration

GENERAL FUND - COUNTY - FY 2010 OPERATING BUDGET
Revenue and Expenditure Classification

All figures (actuals and forecasts) should be rounded to the
nearest dollar.

GENERAL FUND - County Operational Budget

REVENUE CLASSIFICATION
[function/program/classification]
Reimbursements/ Refunds
Rents & Royalties
Sale of Fixed Assets
Sales - Other
Vending/ Concession

EXPENDITURE CLASSIFICATION
[function/program/classification]
Welfare Services
Welfare Program Administration

GENERAL FUND - COUNTY - FY 2010 OPERATING BUDGET
Revenue and Expenditure Classification

All figures (actuals and forecasts) should be rounded to the
nearest dollar.

GENERAL FUND - County Operational Budget

REVENUE CLASSIFICATION
[function/program/classification]
ALL other GF revenues that do fit any of the aforementioned categories

EXPENDITURE CLASSIFICATION
[function/program/classification]

10 CULTURE AND RECREATION

All cultural and recreational activities maintained for the benefit of residents and visitors. All general administrative costs associated with this function should be located in this category.

Libraries
Parks

Recreation also includes:

Participant recreation [centers, golf courses, facilities, etc]
Spectator recreation [zoos, botanical gardens, museums, art galleries]

11 ECONOMIC DEVELOPMENT - HOUSING

Community Action Programs
Job Corps
Training Programs
Economic Development Administration
Public Housing Administration and Programs
Urban Redevelopment
Conservation Projects

12 OTHER

This category will capture the remaining elements of the GF operational budget that do not fit into the aforementioned classifications.

SPECIAL REVENUES	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
CORRECTIONS REVENUES	201						
Correction Fees	201	0	0	0	n/a	0	n/a
Miscellaneous	201	68,700	92,376	168,763	82.69%	189,276	12.15%
TOTAL Revenues		68,700	92,376	168,763	82.69%	189,276	12.15%
EXPENDITURES	201	544,844	581,094	654,763	12.68%	469,276	(28.33%)
OTHER FINANCING SOURCES							
Transfers In	201	539,913	447,232	486,000	8.67%	280,000	(42.39%)
Transfers (Out)	201	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		539,913	447,232	486,000	8.67%	280,000	(42.39%)
ENVIRONMENTAL REVENUES	202						
GRT - Environmental	202	150,000	154,329	212,552	37.73%	196,215	(7.69%)
Miscellaneous	202	264,000	248,351	247,385	(0.39%)	239,728	(3.10%)
TOTAL Revenues		414,000	402,680	459,937	14.22%	435,943	(5.22%)
EXPENDITURES	202	759,671	505,858	574,233	13.52%	656,439	14.32%
OTHER FINANCING SOURCES							
Transfers In	202	430,169	103,179	174,820	69.43%	220,496	26.13%
Transfers (Out)	202	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		430,169	103,179	174,820	69.43%	220,496	26.13%
PROPERTY VALUATION REVENUES	203						
Administrative Fee	203	317,750	383,990	283,493	(26.17%)	347,043	22.42%
Miscellaneous	203	25,000	2,344	1,794	(23.46%)	4,605	156.69%
TOTAL Revenues		342,750	386,334	285,287	(26.16%)	351,648	23.26%
EXPENDITURES	203	455,604	398,915	497,477	24.71%	460,033	(7.53%)
OTHER FINANCING SOURCES							
Transfers In	203	0	0	0	n/a	0	n/a
Transfers (Out)	203	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
EMS REVENUES	206						
State EMS Grant	206	51,992	54,088	52,346	(3.22%)	44,732	(14.55%)
Miscellaneous	206	0	544	0	(100.00%)	0	n/a
TOTAL Revenues		51,992	54,632	52,346	(4.18%)	44,732	(14.55%)
EXPENDITURES	206	58,612	43,807	54,346	24.06%	44,732	(17.69%)
OTHER FINANCING SOURCES							
Transfers In	206	0	0	2,000	n/a	0	(100.00%)
Transfers (Out)	206	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	2,000	n/a	0	(100.00%)
E911 REVENUES	207						
State-E-911 Enhancement	207	0	0	0	n/a	0	n/a
Network & Data Base Grant	207	0	0	0	n/a	0	n/a
Miscellaneous	207	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	207	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	207	0	0	0	n/a	0	n/a
Transfers (Out)	207	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
FARM & RANGE REVENUES	208						

COUNTY:
Valencia County

SPECIAL REVENUE FUNDS

Fiscal Year 2015-2016

SPECIAL REVENUES	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Federal - Taylor Grazing	208	4,000	3,100	4,000	29.03%	2,800	(30.00%)
Miscellaneous	208	0	0	0	n/a	0	n/a
TOTAL Revenues		4,000	3,100	4,000	29.03%	2,800	(30.00%)

SPECIAL REVENUES	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
EXPENDITURES	208	10,000	0	10,000	n/a	10,000	0.00%
OTHER FINANCING SOURCES							
Transfers In	208	6,000	0	6,000	n/a	7,200	20.00%
Transfers (Out)	208	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		6,000	0	6,000	n/a	7,200	20.00%
COUNTY FIRE PROTECTION REVENUES	209						
State - Fire Marshall Allotment	209	734,765	833,836	848,810	1.80%	570,195	(32.82%)
Miscellaneous	209	0	13,124	0	(100.00%)	1,287	n/a
TOTAL Revenues		734,765	846,960	848,810	0.22%	571,482	(32.67%)
EXPENDITURES	209	1,436,882	874,703	908,518	3.87%	449,796	(50.49%)
OTHER FINANCING SOURCES							
Transfers In	209	0	0	0	n/a	0	n/a
Transfers (Out)	209	(163,293)	0	(123,688)	n/a	(121,747)	(1.57%)
TOTAL - OTHER FINANCING SOURCES		(163,293)	0	(123,688)	n/a	(121,747)	(1.57%)
LAW ENFORCEMENT PROTECTION REVENUES	211						
State-Law Enforcement Protection	211	54,000	54,600	55,800	2.20%	55,800	0.00%
Miscellaneous	211	0	0	0	n/a	0	n/a
TOTAL Revenues		54,000	54,600	55,800	2.20%	55,800	0.00%
EXPENDITURES	211	54,000	54,561	70,232	28.72%	55,800	(20.55%)
OTHER FINANCING SOURCES							
Transfers In	211	0	0	0	n/a	0	n/a
Transfers (Out)	211	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
LODGERS' TAX REVENUES	214						
Lodgers' Tax	214	0	0	0	n/a	0	n/a
Miscellaneous	214	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	214	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	214	0	0	0	n/a	0	n/a
Transfers (Out)	214	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
RECREATION REVENUES	217						
Cigarette Tax - (1 cent)	217		0	0	n/a	0	n/a
Miscellaneous	217	21,000	19,164	12,200	(36.34%)	22,000	80.33%
TOTAL Revenues		21,000	19,164	12,200	(36.34%)	22,000	80.33%
EXPENDITURES	217	21,000	26,100	12,200	(53.26%)	22,000	80.33%
OTHER FINANCING SOURCES							
Transfers In	217	0	0	0	n/a	0	n/a
Transfers (Out)	217	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
INTERGOVERNMENTAL GRANTS REVENUES	218						
State Grants	218	1,754,113	84,930	1,768,597	1982.42%	0	(100.00%)
Federal Grants	218	34,439	0	853,211	n/a	0	(100.00%)
Miscellaneous	218	0	0	0	n/a	0	n/a
TOTAL Revenues		1,788,552	84,930	2,621,808	2987.02%	0	(100.00%)
EXPENDITURES	218	617,840	105,143	2,315,185	2101.94%	0	(100.00%)
OTHER FINANCING SOURCES							

COUNTY:
Valencia County

SPECIAL REVENUE FUNDS

Fiscal Year 2015-2016

SPECIAL REVENUES	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Transfers In	218	0	6,628	49,575	647.96%	0	(100.00%)
Transfers (Out)	218	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	6,628	49,575	647.96%	0	(100.00%)

SPECIAL REVENUES	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
SENIOR CITIZENS REVENUES	219						
State Grants	219	264,654	306,118	327,548	7.00%	329,784	0.68%
Federal Grants	219	151,780	259,978	316,813	21.86%	322,207	1.70%
Miscellaneous	219	48,321	51,013	51,524	1.00%	50,600	(1.79%)
TOTAL Revenues		464,755	617,109	695,885	12.77%	702,591	0.96%
EXPENDITURES	219	845,719	908,877	972,461	7.00%	991,985	2.01%
OTHER FINANCING SOURCES							
Transfers In	219	0	276,500	276,500	0.00%	276,500	0.00%
Transfers (Out)	219	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	276,500	276,500	0.00%	276,500	0.00%
INDIGENT REVENUES	220						
GRT - County Indigent	220	1,058,275	924,175	917,400	(0.73%)	1,030,000	12.27%
Miscellaneous	220	0	16,781	0	(100.00%)	532,766	n/a
TOTAL Revenues		1,058,275	940,956	917,400	(2.50%)	1,562,766	70.35%
EXPENDITURES	220	1,448,543	1,008,776	1,760,860	74.55%	1,509,765	(14.26%)
OTHER FINANCING SOURCES							
Transfers In	220	0	0	0	n/a	0	n/a
Transfers (Out)	200	0	0	(650,000)	n/a	(560,439)	(13.78%)
TOTAL - OTHER FINANCING SOURCES		0	0	(650,000)	n/a	(560,439)	(13.78%)
HOSPITAL REVENUES	221						
GRT - Special/Local Hospital	221	0	0	0	n/a	0	n/a
GRT - Hospital Emergency	221	0	0	0	n/a	0	n/a
GRT - County Health Care	221	0	0	0	n/a	0	n/a
Miscellaneous	221	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	221	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	221	0	0	0	n/a	0	n/a
Transfers (Out)	221	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
COUNTY FIRE PROTECTION REVENUES	222						
GRT - Fire Excise Tax (1/4 or 1/8 cent)	222	288,000	262,591	395,969	50.79%	361,530	(8.70%)
Miscellaneous	222	0	15,040	7,900	(47.47%)	10,113	28.01%
TOTAL Revenues		288,000	277,631	403,869	45.47%	371,643	(7.98%)
EXPENDITURES	222	385,535	299,749	484,511	61.64%	253,448	(47.69%)
OTHER FINANCING SOURCES							
Transfers In	222	0	0	0	n/a	0	n/a
Transfers (Out)	222	(45,899)	0	(46,093)	n/a	(46,246)	0.33%
TOTAL - OTHER FINANCING SOURCES		(45,899)	0	(46,093)	n/a	(46,246)	0.33%
DWI REVENUES	223						
State - Formula Distribution (DFA)	223	0	0	0	n/a	0	n/a
State - Local Grant (DFA)	223	0	0	0	n/a	0	n/a
State Other	223	30,000	21,450	0	(100.00%)	0	n/a
Federal Grants	223	0	0	0	n/a	0	n/a
Miscellaneous	223	0	0	35,670	n/a	0	(100.00%)
TOTAL Revenues		30,000	21,450	35,670	66.29%	0	(100.00%)
EXPENDITURES	223	70,922	24,613	35,670	44.92%	0	(100.00%)
OTHER FINANCING SOURCES							

COUNTY:
Valencia County

SPECIAL REVENUE FUNDS

Fiscal Year 2015-2016

SPECIAL REVENUES	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Transfers In	223	0	0	0	n/a	0	n/a
Transfers (Out)	223	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a

SPECIAL REVENUES	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
CLERKS RECORDING AND FILING FEES REVENUES	225						
Clerk Equipment Fees	225	58,000	81,599	92,769	13.69%	80,466	(13.26%)
Miscellaneous	225	0	0	0	n/a		n/a
TOTAL Revenues		58,000	81,599	92,769	13.69%	80,466	(13.26%)
EXPENDITURES	225	129,500	62,176	110,897	78.36%	99,000	(10.73%)
OTHER FINANCING SOURCES							
Transfers In	225	0	0	0	n/a	0	n/a
Transfers (Out)	225	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
JAIL - DETENTION REVENUES	226						
GRT - County Correctional Dedication	226	0	0	250,000	n/a	1,030,000	312.00%
Care of Prisoners	226	450,000	357,570	499,885	39.80%	448,678	(10.24%)
Work Release	226	0	0	0	n/a	0	n/a
State - Care of Prisoners	226	130,000	267,978	224,818	(16.11%)	405,780	80.49%
Federal - Care of Prisoners	226	0	0	0	n/a	0	n/a
Miscellaneous	226	0	12,465	10,755	(13.72%)	5,000	(53.51%)
TOTAL Revenues		580,000	638,013	985,458	54.46%	1,889,458	91.73%
EXPENDITURES	226	3,362,019	4,116,974	3,971,359	(3.54%)	4,916,101	23.79%
OTHER FINANCING SOURCES							
Transfers In	226	2,757,514	3,478,962	2,985,900	(14.17%)	3,026,643	1.36%
Transfers (Out)	226	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		2,757,514	3,478,962	2,985,900	(14.17%)	3,026,643	1.36%
OTHER - SPECIAL	299						
TOTAL Revenues	299	3,459,047	3,693,241	3,257,423	(11.80%)	3,948,117	21.20%
TOTAL Expenditures	299	4,035,589	2,767,586	4,156,939	50.20%	4,660,581	12.12%
TOTAL - OTHER FINANCING SOURCES	299	(1,039,047)	(811,592)	(338,516)	(58.29%)	(551,614)	62.95%

OTHER FUNDS - 299	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Fire Excise						
REVENUES	150,000	138,626	137,610	(0.73%)	150,000	9.00%
EXPENDITURES	150,000	144,645	106,200	(26.58%)	174,800	64.60%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
Sheriffs GRT						
REVENUES	730,000	824,782	642,180	(22.14%)	757,581	17.97%
EXPENDITURES	953,458	894,703	735,435	(17.80%)	686,125	(6.70%)
OTHER FINANCING SOURCES						
Transfers In	0	108,688	0	(100.00%)	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	108,688	0	(100.00%)	0	n/a
Wildland Fire						
REVENUES	65,000	93,126	44,620	(52.09%)	59,777	33.97%
EXPENDITURES	58,917	45,084	78,749	74.67%	72,178	(8.34%)
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	(3,945)	n/a	0	(100.00%)
TOTAL - OTHER FINANCING SOURCES	0	0	(3,945)	n/a	0	(100.00%)
EMS GRT						
REVENUES	1,475,000	1,571,886	1,515,613	(3.58%)	1,800,759	18.81%
EXPENDITURES	1,659,232	1,659,030	1,503,813	(9.36%)	1,718,706	14.29%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	23,633	n/a
Transfers (Out)	0	0	(67,171)	n/a	(105,686)	57.34%
TOTAL - OTHER FINANCING SOURCES	0	0	(67,171)	n/a	(82,053)	22.16%
Correction Facility GRT (old enactment)						
REVENUES	0	140,646	0	(100.00%)	0	n/a
EXPENDITURES	1,213,982	24,124	1,082,742	4388.24%	1,298,333	19.91%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
County GRT						
REVENUES	1,039,047	924,175	917,400	(0.73%)	1,030,000	12.27%
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	(1,039,047)	(920,280)	(917,400)	(0.31%)	(1,030,000)	12.27%
TOTAL - OTHER FINANCING SOURCES	(1,039,047)	(920,280)	(917,400)	(0.31%)	(1,030,000)	12.27%
Safety Net Care Pool						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	650,000	n/a	560,439	(13.78%)
OTHER FINANCING SOURCES						
Transfers In	0	0	650,000	n/a	560,439	(13.78%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	650,000	n/a	560,439	(13.78%)
Road Fund GRT						
REVENUES	0	0	0	n/a	150,000	n/a
EXPENDITURES	0	0	0	n/a	150,000	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a

OTHER FUNDS - 299	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a

OTHER FUNDS - 299	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a

OTHER FUNDS - 299	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
FUND 299 SUMMARY						
Revenue - TOTAL	\$3,459,047	\$3,693,241	\$3,257,423	(11.80%)	\$3,948,117	21.20%
Expenditures - TOTAL	\$4,035,589	\$2,767,586	\$4,156,939	50.20%	\$4,660,581	12.12%
TOTAL - OTHER FINANCING SOURCES	(\$1,039,047)	(\$811,592)	(\$338,516)	(58.29%)	(\$551,614)	62.95%

Special Revenues - FY 2010 Operating Budget

SPECIAL REVENUE FUNDS - RECEIPT CLASSIFICATION

Special revenue funds have been modified from prior reporting formats. Each fund contains special revenue sources that DFA desires to monitor. Each special revenue category (by fund) is enumerated below. All other revenues that do not correspond will be reported in each respective fund in the revenue category designated as "Miscellaneous".

Fund 299, formally designated as "Other", has also been amended and is now recognized as "Other-Special". As in the past, fund 299, will reflect all funds that may be in existence at the local level but do not correspond to the parameters of the special revenue fund categories listed here. [Please refer to the note below for Fund 299]

COUNTY DISBURSEMENTS

Disbursements are now reported on a fund level; if further detail is required during the fiscal year the entity will be required to submit detailed financial data from their internal system.

Fund Number

Fund Number

201	CORRECTIONS	217	RECREATION
	Correction Fees		Cigarette Tax - (1 cent)
202	ENVIRONMENTAL	218	INTERGOVERNMENTAL GRANTS
	GRT - Environmental		State Grants
203	PROPERTY VALUATION [COUNTY]		Federal Grants
	Administrative Fee		Other
204	ROAD [COUNTY]	219	SENIOR CITIZENS
	GRT - County (Dedication)		State Grants
	Gasoline Tax - Street/Road (1 cent)		Federal Grants
	Motor Vehicle - Excise Tax		Other
	Motor Vehicle - Dedication	220	INDIGENT [COUNTY]
	State Grants		GRT - County Indigent
	Federal Grants	221	HOSPITAL [COUNTY]
	Federal - Forest Reserve		GRT - Special/Local Hospital
	Federal - Bank Head Jones		GRT - Hospital Emergency
206	EMS		GRT - County Health Care
	State EMS Grant	222	COUNTY FIRE PROTECTION [COUNTY]
207	E911		GRT - Fire Excise Tax (1/4 or 1/8 cent)
	State-E-911 Enhancement	223	DWI
	Network & Data Base Grant		State - Formula Distribution (DFA)
208	FARM & RANGE [COUNTY]		State - Local Grant (DFA)
	Federal - Taylor Grazing		State Other
209	COUNTY FIRE PROTECTION [COUNTY]		Federal Grants
	State - Fire Marshall Allotment	225	CLERKS RECORDING AND FILING [COUNTY]
209	FIRE PROTECTION		Clerk Equipment Fees
	State - Fire Marshall Allotment	226	JAIL - DETENTION [COUNTY]
211	LAW ENFORCEMENT PROTECTION		GRT - County Correctional Dedication
	State-Law Enforcement Protection		Care of Prisoners
214	LODGERS' TAX		Work Release
	Lodgers' Tax		State - Care of Prisoners
216	STREET	299	OTHER FUNDS - MISCELLANEOUS
	GRT - Infrastructure (1/8 cent)		Please utilize tab "Other Fund 299 - detail listing" to list all other funds that DO NOT
	GRT - Municipal		correspond to the aforementioned special revenue categories. This worksheet is linked to
	Gasoline Tax - (1 cent / 2 cent)		"Special Revenues - County" worksheet and all totals will flow to the Recap sheet.
	Motor Vehicle - Registration (all)		
	State Grants		
	Federal Grants		

	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
REVENUES						
Taxes:						
Gross receipts County	0	0	0	n/a	0	n/a
Gross Receipts - Infrastructure	0	0	0	n/a	0	n/a
Gross Receipts - Hold Harmless	0	0	0	n/a	0	n/a
Gross Receipts - Other Dedication	0	0	0	n/a	0	n/a
Intergovernmental-State Shared:						
Gas Tax	280,000	264,204	309,297	17.07%	263,046	(14.95%)
Motor Vehicle Registration	130,000	103,804	103,996	0.18%	119,936	15.33%
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	385,521	382,887	0	(100.00%)	0	n/a
Grants - Local	0	0	0	n/a	0	n/a
Federal - Bankhead Jones	0	0	0	n/a	0	n/a
Federal - Forest Reserve	12,000	0	11,974	n/a	3,800	(68.26%)
Legislative Appropriations	100,000	0	0	n/a	0	n/a
Interest Income	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Miscellaneous	0	38,223	170,852	346.99%	89,764	(47.46%)
TOTAL ROAD FUND REVENUES	907,521	789,118	596,119	(24.46%)	476,546	(20.06%)
EXPENDITURES						
Current:						
General Government	2,762,266	2,232,093	2,796,803	25.30%	2,862,845	2.36%
Public Works	814,855	337,425	265,398	(21.35%)	0	(100.00%)
Capital Outlay	0	0	0	n/a	0	n/a
Debt Service:						
Principal	0	0	0	n/a	0	n/a
Interest	0	0	0	n/a	0	n/a
TOTAL ROAD FUND EXPENDITURES	3,577,121	2,569,518	3,062,201	19.17%	2,862,845	(6.51%)
OTHER FINANCING SOURCES						
Transfers In	2,782,922	2,259,923	2,234,664	(1.12%)	2,386,299	6.79%
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	2,782,922	2,259,923	2,234,664	(1.12%)	2,386,299	6.79%

ROAD FUND - COUNTY
REVENUE CLASSIFICATION
[function/program/classification]

All figures (actuals and forecasts) should be rounded to the nearest dollar.

REVENUE CLASSIFICATION
[function/program/classification]

1 TAXES

All tax related revenues generated at the local level

Gross receipts County
Gross Receipts - Infrastructure
Gross Receipts - Other Dedication

2 INTERGOVERNMENTAL - STATE SHARED

Gas Tax
Motor Vehicle Registration
Grants - Federal
Grants - State
Grants - Local
Federal - Bankhead Jones
Federal - Forest Reserve

3 OTHER REVENUE SOURCES

Legislative Appropriations
Interest Income
Investment Income
Miscellaneous (do not include bond proceeds)

EXPENDITURE CLASSIFICATION
[function/program/classification]

1 GENERAL GOVERNMENT

Salaries and Benefits
Professional Services
Utilities
Supplies
Travel/Per diem
Fuels, repairs and maintenance
Contractual Services
Depreciation
Insurance Premiums
Bad Debt Expense

2 PUBLIC WORKS

Public works are the construction or engineering projects completed by governmental agencies on behalf of the community.

Infrastructure
Other

3 CAPITAL OUTLAY

Equipment - Machinery - Buildings
Furniture & Fixtures

COUNTY:
Valencia County

CAPITAL PROJECTS FUND

Fiscal Year 2015-2016

	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
REVENUES						
GRT- Dedication	0	0	0	n/a	0	n/a
GRT- Hold Harmless	0	0	0	n/a	328,810	n/a
GRT- Infrastructure	0	0	0	n/a	0	n/a
Bond Proceeds	0	0	7,527,668	n/a	0	(100.00%)
Local Grants	0	0	0	n/a	0	n/a
CDBG Funding	0	0	0	n/a	0	n/a
State Grants	0	0	0	n/a	273,317	n/a
Federal Grants (other)	0	0	0	n/a	853,211	n/a
Legislative Appropriations	0	0	1,300,500	n/a	1,381,018	6.19%
Investment Income	0	0	0	n/a	0	n/a
Miscellaneous	0	0	0	n/a	0	n/a
TOTAL CAPITAL PROJECTS REVENUES	0	0	8,828,168	n/a	2,836,356	(67.87%)
EXPENDITURES						
Parks/Recreation	0	0	0	n/a	0	n/a
Housing	0	0	0	n/a	0	n/a
Equipment & Buildings	0	0	3,720,950	n/a	694,017	(81.35%)
Facilities	0	0	0	n/a	0	n/a
Transit	0	0	0	n/a	0	n/a
Utilities	0	0	0	n/a	0	n/a
Airports	0	0	0	n/a	0	n/a
Infrastructure	0	0	4,972,451	n/a	1,813,528	(63.53%)
Debt Service Payments (P&I) - GO Bonds	0	0	0	n/a	0	n/a
Debt Service Payments (P&I) - Revenue Bonds	0	0	0	n/a	328,810	n/a
Other	0	0	0	n/a	0	n/a
TOTAL CAPITAL PROJECTS EXPENDITURES	0	0	8,693,401	n/a	2,836,355	(67.37%)
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a

CAPITAL PROJECTS - FY 2010 OPERATING BUDGET

CAPITAL PROJECTS

To account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by internal/proprietary funds).

CAPITAL PROJECTS - RECEIPT CLASSIFICATION

- GRT- Dedication
- GRT- Infrastructure
- Bond Proceeds
- State Grants
- CDBG funding
- State Grants
- Federal Grants (other)
- Legislative Appropriations
- Investment Income
- Miscellaneous

CAPITAL PROJECTS - EXPENDITURE CLASSIFICATION

- Parks/Recreation
- Housing
- Equipment & Buildings (major renovations can be included here)
- Facilities (new construction)
- Transit
- Utilities
- Airports
- Infrastructure
- Debt Service Payments (P&I) - GO Bonds
- Debt Service Payments (P&I) - Revenue Bonds
- Other

DEBT SERVICE FUNDS	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
GENERAL OBLIGATION BONDS [FUND 401]						
REVENUES:						
General Obligation - (Property tax)	896,327	1,135,211	825,165	(27.31%)	920,769	11.59%
Investment Income	0	3	0	(100.00%)	0	n/a
Other - Misc	0	0	0	n/a	0	n/a
TOTAL REVENUES	896,327	1,135,214	825,165	(27.31%)	920,769	11.59%
EXPENDITURES:						
General Obligation - Principal	800,000	840,000	870,000	3.57%	955,000	9.77%
General Obligation - Interest	116,071	107,802	96,671	(10.33%)	81,911	(15.27%)
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	916,071	947,802	966,671	1.99%	1,036,911	7.27%
OTHER FINANCING SOURCES						
Transfers In	0	0	67,171	n/a	105,686	57.34%
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	67,171	n/a	105,686	57.34%
REVENUE BONDS [FUND 402]						
REVENUES:						
Bond Proceeds	0	0	0	n/a	0	n/a
Revenue Bonds - GRT	134,228	138,626	137,610	(0.73%)		(100.00%)
Investment Income	0	0	0	n/a	0	n/a
Revenue Bonds - Other	0	0	0	n/a	150,000	n/a
REVENUE BOND REVENUE - TOTAL	134,228	138,626	137,610	(0.73%)	150,000	9.00%
EXPENDITURES:						
Revenue Bonds - Principal	0	0	0	n/a	0	n/a
Revenue Bonds - Interest	0	0	0	n/a	0	n/a
Other Revenue Bond Payments	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	196,600	120,529	171,600	42.37%	150,000	(12.59%)
TOTAL DEBT SERVICE FUND EXPENDITURES	196,600	120,529	171,600	42.37%	150,000	(12.59%)
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
OTHER DEBT SERVICE [FUND 403]						
Other Debt Service [NMFA, BOF, Misc]						
REVENUES:						
Investment Income	0	98	0	(100.00%)	0	n/a
Loan Revenue	0	166,066	0	(100.00%)	0	n/a
OTHER DEBT SERVICE REVENUE - TOTAL	0	166,164	0	(100.00%)	0	n/a
EXPENDITURES:						
NMFA Loan Payments	169,553	196,344	169,781	(13.53%)	167,932	(1.09%)
Board of Finance Loan Payments	0	0	0	n/a	0	n/a
Other Debt Service - Misc	0	0	0	n/a	0	n/a
TOTAL DEBT SERVICE FUND EXPENDITURES	169,553	196,344	169,781	(13.53%)	167,932	(1.09%)
OTHER FINANCING SOURCES						
Transfers In	169,553	0	169,781	n/a	167,993	(1.05%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	169,553	0	169,781	n/a	167,993	(1.05%)

ENTERPRISE FUNDS (Department)	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
REVENUES						
Water Fund						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Water Fund	0	0	0	n/a	0	n/a
EXPENDITURES						
Water Fund	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Water Fund	0	0	0	n/a	0	n/a
REVENUES						
Solid Waste						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Solid Waste	0	0	0	n/a	0	n/a
EXPENDITURES						
Solid Waste	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Solid Waste	0	0	0	n/a	0	n/a
REVENUES						
Waste Water						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Waste Water	0	0	0	n/a	0	n/a
EXPENDITURES						
Waste Water	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Waste Water	0	0	0	n/a	0	n/a
REVENUES						
Airport						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a

COUNTY:
Valencia County

ENTERPRISE FUNDS

Fiscal Year 2015-2016

ENTERPRISE FUNDS (Department)	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Airport	0	0	0	n/a	0	n/a
EXPENDITURES						
Airport	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Airport	0	0	0	n/a	0	n/a
REVENUES						
Ambulance						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Ambulance	0	0	0	n/a	0	n/a
EXPENDITURES						
Ambulance	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Ambulance	0	0	0	n/a	0	n/a
REVENUES						
Cemetery						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Cemetery	0	0	0	n/a	0	n/a
EXPENDITURES						
Cemetery	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES -	0	0	0	n/a	0	n/a
REVENUES						
Housing						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Housing	0	0	0	n/a	0	n/a
EXPENDITURES						
Housing	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a

COUNTY:
Valencia County

ENTERPRISE FUNDS

Fiscal Year 2015-2016

ENTERPRISE FUNDS (Department)	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Housing	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
REVENUES						
Parking Facilities						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Parking	0	0	0	n/a	0	n/a
EXPENDITURES						
Parking Facilities	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Parking	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a

COUNTY:
Valencia County

ENTERPRISE FUNDS

Fiscal Year 2015-2016

ENTERPRISE FUNDS (Department)	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS - FY 2010 OPERATING BUDGET

ENTERPRISE FUNDS

To account for operations financed and operated in a manner similar to private business enterprises. An enterprise fund should be established if the governing body (1) intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered through user charges or (2) has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control accountability or other purposes.

REVENUES

1 CHARGES FOR SERVICES

Utility - Servic
Utility Services - Connectio
Utility Services - Re-connectio
Other Charges for Servic

2 INTEREST ON INVESTMENTS

3 GROSS RECEIPTS - DEDICATED

4 GRANTS-FEDERAL

5 GRANTS-STATE

6 LEGISLATIVE APPROPRIATIONS

EXPENDITURES

Classified at a department/function level. Please include all related expenditures as they pertain to departments that exist within your entity; departmental expenditures should reconcile to the amounts posted to your internal system.

	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 4/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
INTERNAL SERVICE FUNDS [600]						
REVENUES						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Miscellaneous revenues	0	0	0	n/a	0	n/a
TOTAL REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES						
Operating Expenditures	0	0	0	n/a	0	n/a
Miscellaneous	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
TRUST AND AGENCY FUNDS [700]						
REVENUES						
Investments	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Tax Revenues	3,993,854	7,824,892	6,554,450	(16.24%)	774,560	(88.18%)
Miscellaneous revenues	1,170,835	383,328	411,146	7.26%	411,158	0.00%
TOTAL REVENUES	5,164,689	8,208,220	6,965,596	(15.14%)	1,185,718	(82.98%)
EXPENDITURES						
General Government/Benefits	0	0	0	n/a	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a
Debt Service	0	0	0	n/a	0	n/a
Miscellaneous	1,762,680	1,246,877	1,172,472	(5.97%)	1,185,718	1.13%
TOTAL EXPENDITURES	1,762,680	1,246,877	1,172,472	(5.97%)	1,185,718	1.13%
OTHER FINANCING SOURCES						
Transfers In	1,239	1,190	0	(100.00%)	0	n/a
Transfers (Out)	0	(1,190)	0	(100.00%)	0	n/a
TOTAL - OTHER FINANCING SOURCES	1,239	0	0	n/a	0	n/a

INTERNAL SERVICE - TRUST AGENCY FUNDS

FY 2010 Operating Budget

INTERNAL SERVICE FUNDS

The Internal Service classification should be utilized to account for the financing of goods or services provided by one department or agency to other departments or agencies within the same government or to other governments or non-for-profit organizations on cost reimbursement basis. (Examples: Motor Pool, Data Processing, Maintenance) Governments may choose to use Internal Service Funds for various reasons, including, but not necessarily limited to: Account for the total cost of each activity.

- * Accumulate resources for replacing fixed assets.
- * Combine certain governmental over-head costs so they can be redistributed to the benefiting programs.
- * Isolate interfund services so that government fund types do not display revenues and expenditures twice within the same fund (i.e. usually the general fund)--once by the department furnishing the goods or services and once by the department receiving the goods or services.

Individual Internal Service Funds (at the local level) should be used to account for each type of service. Such segregation is essential to:

- * Accumulate the costs of providing a service
- * Ensure that the resources generated by one service are not used improperly by another service.

REVENUES include:

Charges for Services
Interest on Investments
Miscellaneous revenues

EXPENDITURES include:

Operating Expenditures
Miscellaneous

TRUST AND AGENCY FUNDS

The Trust & Agency classification should be utilized to account for assets held by a governmental unit in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

These include:

1. Expendable trust funds - account for assets held by a government in a trustee capacity, when both the principal and the earnings on the principal may be expended.
2. Non-Expendable trust funds - account for assets held by a government in a trustee capacity, when only the earnings on principal may be expended and the principal remains intact.
3. Pension trust funds - account for pension assets held by a government in a trustee capacity.
4. Agency funds - account for assets held by the reporting government in a purely custodial capacity; agency funds, typically do not involve a formal trust agreement. Rather, agency funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments. (Example: Meter Deposits)

Agency funds are most commonly used to account for taxes collected by one government on behalf of another governmental entity.

REVENUES include:

Investments
Interest on Investments
Tax revenues
Miscellaneous revenues

EXPENDITURES include:

General Government/Benefits
Capital Outlay
Debt Service
Miscellaneous

ENTITY:**Valencia County****Fiscal Year: 2016****ADDITIONAL INFORMATION**

1	Enter the number of full time employees. Enter the number of part time employees. "Total" is a formula. Verify the number of total employees is correct.		
	Full Time	FTE's Part Time	Total
	274	17	291

2	Budgeted Salary Increase %**	<u>16%</u>
3	County Manager's Salary	<u>120,000</u>
4	County Attorney 's Salary	<u>157,044</u>
5	Total Salaries and Benefits	<u>13,092,840</u>
6	Budgeted Audit Cost	<u>50,000</u>

If Applicable:

7	Sole Community Provider Payments	<u> </u>
8	Medicaid 1/16th	<u>515,000</u>

**Please note that one-time temporary salary increases, otherwise known as bonuses, are not included in the salary information. See the "July 2, 2008 Memo Performance Bonuses, Retroactive Pay Increases and Bonuses In" for more salary information located on the LGD website at <http://www.nmdfa.state.nm.us/Budget>



allowed and should not be budgeted.
| Lieu of Pay Increases" memo
:t [Memos 1.aspx](#).

ENTITY:
Valencia County

Fiscal Year: 2016

PROPERTY TAX BUDGET SUPPORTING SCHEDULE

ROUNDED TO NEAREST DOLLAR

(Insert information into cells with blue fonts. Black font cells are formula driven.)

(A) PROPERTY TAX CATEGORY	(B) YEAR - 2015 FINAL VALUATIONS	(C) OPERATING TAX RATE	(D) TOTAL PRODUCTION [B X C]	(E) COLLECTION RATE %	(F) INDIVIDUAL TOTAL PRODUCTIONS
RESIDENTIAL - Operational	\$956,861,643	0.006940	6,640,620	94.76%	\$6,292,651
NON-RES. - Operational	\$397,449,502	0.011850	4,709,777	94.76%	\$4,462,984
OIL & GAS EQUIPMENT	\$0	0.000000	0	0.00%	\$0
OIL & GAS PRODUCTION	\$0	0.000000	0	0.00%	\$0
COPPER	\$0	0.000000	0	0.00%	\$0

GRAND TOTAL PRODUCTIONS	GRAND TOTALS
PROPERTY TAX - CURRENT YEAR (RESIDENTIAL & NON RESIDENTIAL COMBINED)	\$10,755,636
OIL & GAS EQUIPMENT	\$0
OIL & GAS PRODUCTION	\$0
COPPER	\$0

When entering the Operating Tax Rate please enter the rate to the sixth decimal place.
(ex - 11.842 should be entered as 0.011842)

Instructions:

1. The first step in using this worksheet for calculating projected property tax productions is to enter the final valuation data (column B). This information can be found at http://nmdfa.state.nm.us/Net_Taxable_Value.aspx. Use the most current year available for your entity.
2. Second, enter the operating tax rate. This rate will either be the County Operational Rate or Municipal Operational Rate found on the Certificate of Property Tax. The Certificate of Property Tax can be found at http://nmdfa.state.nm.us/Certificate_of_Property_Tax.aspx. Click on the hyperlink for the county you are or are in.
3. Next enter the 3 year average collection rate. This information is located at http://nmdfa.state.nm.us/County_Treasurers_Report.aspx. Lower collection rates are allowable but if it is higher than the three year average provided, please provide justification in comment box below.
4. Finally, use the amounts calculated in the light green highlighted cells for the line item amounts listed in the General Fund Detail tab of the proposed budget.

Please note:

1. The grand total production in the light green highlighted cell for the Property Tax - Current Year is a combination of both Residential and Non-Residential estimated projections.
2. Grand Total Production Amounts Are Formula Driven and Will Automatically Compute Grand Totals.
3. Please indicate if your entity anticipates an increase to the mill levy rate for the upcoming fiscal year. A resolution approved by the governing body must be submitted to LGD for mill levy rate increases ideally by June 1st.
4. Most entities use the prior year data and Tax Rates from the Certificate of Property Tax Rates from the LGD website for their calculations. If you choose to use other valuation data, tax rates, or different calculations please use the property tax revenue estimate worksheet. It is located at http://nmdfa.state.nm.us/Property_Tax_Revenue_Estimate.aspx.

Comments:



County/ Municipality: _____

FORM DS
DEBT SCHEDULE
(ROUNDED TO NEAREST DOLLAR)

Fiscal Year: _____

(A) BOND	(B) ISSUE DATE	(C) Issue Date INTEREST RATE	(D) ORIGINAL AMOUNT OF BOND ISSUE	(E) OUTSTANDING PRINCIPAL AMOUNT @ Beginning FY	(F) PRINCIPAL Payments Due this FY	(G) Date Principal Due	(H) INTEREST Payments Due this FY	(I) Date Interest Due	(J) OUTSTANDING PRINCIPAL AMOUNT @ Yr. end
GENERAL OBLIGATION BONDS									
GENERAL PURPOSE									
General Obligation Public Safety Bond	6/3/2011	2.40%	425,000	260,000	60,000	8/1/2015	6,075	8/15,2/16	200,000
General Obligation refundant bond-series 2004 (restructured)	3/1/2011	2.12%	6,665,000	3,635,000	890,000	8/1/2015	75,836	8/15,2/16	2,745,000
GENERAL PURPOSE Total			7,090,000	3,895,000	950,000		81,911		2,945,000
WATER & SEWER									
WATER & SEWER Total									
GO BOND TOTAL			\$7,090,000	\$3,895,000	\$950,000		\$81,911		\$2,945,000
REVENUE BONDS									
GRT									
Improvement Revenue Bonds Series 2015	1/21/2015	3.38%	7,175,000	7,175,000	0		328,810	12/15, 6/16	7,175,000
GRT Total			7,175,000	7,175,000	0		328,810		7,175,000
UTILITY									
UTILITY Total									
OTHER (i.e. Gas, Lodger's Tax)									
OTHER Total									
REVENUE BOND TOTAL			7,175,000	7,175,000	0		328,810		7,175,000
OTHER LONG TERM DEBT (Loans, i.e. NMFA, RUS, BOF)									
Valencia #6	9/19/2008	3.48%	137,025	61,522	14,583	5/1/2016	2,222	11/15,5/16	46,939
Valencia #7	5/13/2011	2.75%	293,496	182,833	28,603	5/1/2016	5,313	11/15,5/16	154,230
Valencia #9	6/10/2011	2.64%	343,762	247,500	32,961	5/1/2016	6,779	11/15,5/16	214,539
Valencia #10	10/28/2011	58.00%	112,966	75,780	11,870	5/1/2016	460	11/15,5/16	63,910
Valencia #11	10/28/2011	1.10%	177,625	128,089	17,461	5/1/2016	1,431	11/15,5/16	110,628
Valencia #12	10/28/2011	1.91%	203,000	145,784	19,867	5/1/2016	2,819	11/15,5/16	125,917
Valencia #13	4/27/2012	2.05%	248,574	185,310	21,896	5/16/2015	3,726	11/15,5/16	163,414
OTHER LONG TERM DEBT TOTAL			1,516,448	1,026,818	147,241		22,751		879,577

New Mexico Department of Finance and Administration
 Local Government Division
 Budget Request Forms

County/ Municipality: _____
 FUND S-5
 DETAIL OF NON BUDGETED RESERVE REQUIREMENTS
 (CENTS ROUNDED TO NEAREST DOLLAR)

Fiscal Year: _____

(A) FUND NAME & PROJECT TITLE	(B) FUND NUMBER	(C) BUDGET REQUEST FY	(D) Future FY	(E) Future FY	(F) Future FY	(G) Future FY	(H) Future FY
							0
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New Mexico Department of Finance and Administration
Local Government Division
Budget Request Forms
Analysis of Selected Revenue Sources

Entity Name: Valencia County		Fiscal Year: 2015-16					
A	B	C	D	E	F	G	H
DFA Fund Number	C = County, M = Municipality B = Both	Local Option Taxes Descriptions	Enactment Rate	Prior Yr ACTUAL Revenue	Current Yr Budgeted Amount	Int/Final Budgeted Request	Int/Final Intercept Amount
299,101	B	GRT - Local Option	0.4375%	0	3202200	3605000	0
	M	GRT - State Shared-1.225%- Distribution	0.0000%	0	0	0	0
	C	GRT - State Equalization Distribution <i>(not a part of GRT)</i>	0.0000%	1750858	1733792	1733790	0
	B	GRT - Infrastructure	0.0000%	0	0	0	0
	B	GRT - Capital Outlay	0.0000%	0	0	0	0
202	B	GRT - Environmental Services	0.1250%	154329	212552	196215	0
	B	GRT - Quality of Life	0.0000%	0	0	0	0
	M	GRT - Regional Spaceport	0.0000%	0	0	0	0
	M	GRT - Higher Education Facilities	0.0000%	0	0	0	0
299	C	GRT - Emergency Communications & Medical Services Tax	0.2500%	1571886	1515613	1301539	0
	C	GRT - Education	0.0000%	0	0	0	0
220	C	GRT - Health Care (Medicaid/Ind)	0.0625%	477441	500000	500000	0
	C	GRT - County Hospital	0.0000%	0	0	0	0
	C	GRT - Local Hospital	0.0000%	0	0	0	0
	C	GRT - County Hospital Emergency	0.0000%	0	0	0	0
226	C	GRT - Correctional Facility (Jail)	0.1250%	0	250000	1030000	0
222	C	GRT - Fire (Excise Tax)	0.2500%	262591	395969	361530	83986
700	C	GRT - Regional Transportation	0.1250%	785935	761326	774560	0
	C	GRT - Regional Spaceport	0.0000%	0	0	0	0
	C	GRT - County Water & Sanitation	0.0000%	0	0	0	0
101	B	GRT - Other Dedication	0.3750%	0	750000	3090000	0
	B	GRT - Other Dedication	0.0000%	0	0	0	0
		TOTAL GROSS RECEIPTS TAX REVENUE	1.7500%	5,003,040	9,321,452	12,592,634	83,986
226	C	County Detention Distribution (HB 316-2007)		267978	224818	405780	0

County/ Municipality:

FORM S - 2
SCHEDULE OF INSURANCE
 (CENTS ROUNDED TO NEAREST DOLLAR)

Fiscal Year: XXXX-XX

(A) COVERAGE	(B) INSURER	(C) AGENT	(D) COVERAGE EFFECTIVE DATES		(E) COVERAGE AMOUNT	(F) PREMIUM AMOUNT
			FROM	TO		
Health						
Fund & Page #						
General Liability	NMAC		1/1/2015	12/31/2016	10,000,000	537,374
Fund & Page #						
Workers' Compensation	NMAC		7/1/2015	12/31/2016	750,000	
Fund & Page #						
Law Enforcement Officers	NMAC		1/1/2015	12/31/2016	500,000	
Fund & Page #						
Civil Rights						
Fund & Page #						
Emergency Medical	VFIS					
Fund & Page #						

Check if this form is a revision.

Revision No. _____

Revision Date: _____

Page No.

2 of 5

revised: 5/2010

Check if this form is a revision.

Revision No. _____ Revision Date: _____

Page No.

4 of 5

revised: 5/2010

Check if this form is a revision.

Revision No. _____

Revision Date: _____

Page No. _____

5 of 5

revised: 5/2010

INSTRUCTION: County Elected Official Salary & Personnel Schedule

This form includes formula references to applicable rates. The rates on column D through J should be reviewed to ensure accuracy with existing laws and rules. Enter amounts in blue font areas.

Average Salary Increase Budgeted: \$ 2.50 (Rounded to Nearest Dollar)

County: Valencia
 Fund Number: 101
 Fiscal Year: 2015-16

COUNTY ELECTED OFFICIAL SALARY AND PERSONNEL SCHEDULE

(A) ACCOUNT CODE	(B) POSITION DESCRIPTION 1) Position classification / FTE or Part-time 2) Employee name (Optional) 3) Bi-Weekly or Monthly Salary	(C) ANNUAL SALARY Bi-Weekly X 26 or Monthly x 12	(D) FICA (C x .072)	(E) MEDICARE (C x .0145)	(F) RETIREMENT	(G) HEALTH INSURANCE EMPLOYER % EMPLOYEE %	(H) WORKERS' COMP ASSESSMENT	(I) RETIREE HEALTH CARE (C X .0168)	(J) OTHER	(K) TOTAL
101	1) County Commissioner 2) Halen Y Cole 3) Bi-Weekly	\$ 26,249.50	\$ 1,627.48	\$ 381.00	\$ -	\$ 4,971.50	\$ 0.20	\$ -	\$ -	33,238
101	1) County Commissioner 2) Alicia Aguilar 3) Bi-Weekly	\$ 22,838.40		\$ 331.00	\$ 2,866.22	\$ 50.40	\$ 0.20	\$ 379.00	\$ -	26,474
101	1) County Commissioner 2) David A. Hyder 3) Bi-Weekly	\$ 26,249.50		\$ 381.00	\$ 3,294.32	\$ 4,971.60	\$ 0.20	\$ 436.00	\$ -	35,342
101	1) County Commissioner 2) Charles D. Eaton 3) Bi-Weekly	\$ 22,838.40		\$ 331.00	\$ 2,866.22	\$ 11,054.88	\$ 0.20	\$ 379.00	\$ -	37,479
101	1) County Commissioner 2) Jhonathan Aragon 3) Bi-Weekly	\$ 22,838.40	\$ 1,415.98	\$ 331.00	\$ -	\$ 4,971.60	\$ 0.20	\$ -	\$ -	29,566
101	1) County Treasurer 2) Dorothy Lovato 3) Bi-Weekly	\$ 57,265.00		\$ 830.00	\$ 7,186.76	\$ 8,331.68	\$ 0.20	\$ 951.00	\$ -	74,574
101	1) County Assessor 2) Michelle Garcia 3) Bi-Weekly	\$ 65,858.00		\$ 955.00	\$ 8,284.80	\$ 11,054.88	\$ 0.20	\$ 1,093.00	\$ -	87,232
101	1) County Sheriff 2) Louis Burkhard 3) Bi-Weekly	\$ 68,660.80		\$ 996.00	\$ -	\$ 62.88	\$ 0.20	\$ -	\$ -	69,729
101	1) County Clerk 2) Peggy Carbajal 3) Bi-Weekly	\$ 57,265.00		\$ 830.00	\$ 7,186.76	\$ 11,054.88	\$ 0.20	\$ 951.00	\$ -	77,297
101	1) County Probate Judge 2) Jaina Goldberg 3) Bi-Weekly	\$ 23,027.94		\$ 334.00	\$ -	\$ 14,574.72	\$ 0.20	\$ -	\$ -	37,948
101	1) County Attorney 2) Nancy Pato & Stoul 3) Monthly	\$ 157,044.36								157,044
101	1) County Manager 2) Adrienne Kozacek-Interim 3) Bi-Weekly	\$ 65,000.00		\$ 943.00	\$ 8,157.50	\$ 50.40	\$ 0.20	\$ 1,079.00	\$ -	75,239

DEPARTMENT OF FINANCE AND ADMINISTRATION
 LOCAL GOVERNMENT DIVISION
 QUARTERLY REPORT

Entity: _____

Fiscal Year: _____

Schedule of Investments

Type of Investment Bond, Money Market	(Stock, NM State Treasurer	LGD Fund Number	Investment Date	Maturity Date	Source (Bank or Fiscal Agent)	Book Value	Market Value
CD		401			LGIP	\$31,872	\$31,872
CD		435			My Bank	\$500,000	\$500,000
CD		435			My Bank	\$500,000	\$500,000
GRAND TOTAL						\$1,031,872	\$1,031,872

Comments: _____