

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

COUNTY:
GRANT COUNTY

Fiscal Year: 2018

ROUNDED TO NEAREST DOLLAR

(A) PROPERTY TAX CATEGORY	(B) 2016 TAX YEAR FINAL VALUATIONS	(C) OPERATING TAX RATE (i.e \$11.85 should be entered as 0.01185)	(D) TOTAL PRODUCTION [B X C]
RESIDENTIAL	\$410,513,125	0.006314	2,591,980
NON-RESIDENTIAL	\$205,770,527	0.01185	2,438,381
OIL & GAS PRODUCTION	\$0	0	0
OIL & GAS EQUIPMENT	\$0	0	0
COPPER	\$224,777,848	0.01185	2,663,617
		Sub Total	7,693,978
		Collection Rate%	95%
		TOTAL PRODUCTION	\$7,270,809

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:

New Mexico Department of Finance and Administration

Local Government Division

Budget Request Recapitulation

COUNTY:
GRANT COUNTYFiscal Year 2018

ROUNDED TO NEAREST DOLLAR

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	\$3,566,077	\$6,411,357	13,039,525	(4,083,626)	9,730,882	\$9,202,451	2,432,720	\$6,769,731
CORRECTION	201	\$0	\$0	0	0	0	\$0		\$0
ENVIRONMENTAL GRT	202	\$137,449	\$0	160,000	(284,309)	0	\$13,140		\$13,140
COUNTY PROPERTY VALUATION	203	\$201,423	\$0	100,000	0	203,767	\$97,656		\$97,656
COUNTY ROAD	204	\$144,108	\$0	697,000	995,729	1,695,385	\$141,452	141,282	\$170
EMS	206	\$11,209	\$0	42,627	0	53,836	\$0		\$0
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FARM & RANGE IMPROVEMENT	208	\$7,240	\$0	28,000	0	28,000	\$7,240		\$7,240
FIRE PROTECTION FUND	209	\$1,389,979	\$0	1,237,125	(184,348)	1,301,613	\$1,141,143		\$1,141,143
LEPF	211	\$556	\$0	42,200	0	42,756	\$0		\$0
LODGERS' TAX	214	\$41,220	\$0	80,000	0	85,000	\$36,220		\$36,220
RECREATION	217	\$27	\$0	0	0	0	\$27		\$27
INTERGOVERNMENTAL GRANTS	218	\$111,149	\$0	1,159,785	269,900	1,052,683	\$488,152		\$488,152
SENIOR CITIZEN	219	\$32,993	\$0	142,080	0	77,890	\$97,183		\$97,183
COUNTY INDIGENT FUND	220	\$283,692	\$0	550,000	120,808	954,500	\$0		\$0
COUNTY HOSPITAL FUND	221	\$0	\$0	0	0	0	\$0		\$0
COUNTY FIRE PROTECTION	222	\$1,089,633	\$18,950	300,000	(25,524)	1,089,635	\$293,424		\$293,424
DWI PROGRAM	223	\$14,917	\$0	335,887	0	333,694	\$17,110		\$17,110
CLERK RECORDING AND FILING	225	\$216,921	\$0	30,000	0	57,000	\$189,921		\$189,921
JAIL - DETENTION FUND	226	\$152,730	\$0	806,000	1,862,000	2,760,315	\$60,415		\$60,415
OTHER	299	\$828,541	\$0	2,830,555	(97,384)	3,322,681	\$239,031		\$239,031
CAPITAL PROJECT FUNDS	300	\$2,347,386	\$0	2,640,060	29,220	4,349,372	\$667,294		\$667,294
G. O. BONDS	401	\$2,044,780	\$0	989,800	0	616,773	\$2,417,807		\$2,417,807
REVENUE BONDS	402	\$104,213	\$0	0	357,631	357,631	\$104,213		\$104,213
DEBT SERVICE OTHER	403	\$212,096	\$0	316,177	269,883	586,060	\$212,096		\$212,096
ENTERPRISE FUNDS	500								
Water Fund		\$0	\$0	0	0	0	\$0		\$0
Solid Waste		\$24,668	\$0	421,500	284,309	730,477	(\$0)		(\$0)
Waste Water		\$8,778	\$0	24,060	28,662	61,500	(\$0)		(\$0)
Airport		\$238	\$0	576,950	220,139	797,327	(\$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 (BUSINESS CONFRE)		\$0	\$0	160,000	213,268	201,500	\$171,768		\$171,768
Other Enterprise (Shooting Range)		\$9,859	\$0	13,000	19,742	42,601	\$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	\$143,155	\$0	599,900	3,900	746,091	\$864		\$864
TRUST AND AGENCY FUNDS	700	\$0	\$0	0	0	0	\$0		\$0
GRAND TOTAL - ALL FUNDS		\$13,125,038	\$6,430,307	\$27,322,232	\$0	\$31,278,968	\$15,598,609	\$2,574,002	\$13,024,606

	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
REVENUES						
Taxes:						
Property Tax - Current Year	4,766,205	4,765,171	4,801,341	0.76%	4,750,552	(1.06%)
Property Tax - Delinquent	250,159	206,820	189,348	(8.45%)	170,000	(10.22%)
Property Tax - Penalty & Interest	102,626	81,050	89,775	10.77%	89,000	(0.86%)
Oil and Gas - Equipment	0	0	0	n/a		n/a
Oil and Gas - Production	2,189,124	2,505,794	2,663,617	6.30%	2,557,972	(3.97%)
Franchise Fees	0	0	0	n/a		n/a
Gross receipts - Local Option	1,133,164	2,147,614	1,114,461	(48.11%)	1,100,000	(1.30%)
Gross Receipts - Infrastructure	0	0	0	n/a		n/a
Gross Receipts - Environment	0	0	0	n/a		n/a
Gross Receipts - Hold Harmless	1,915,491	2,293,614	1,550,944	(32.38%)	1,500,000	(3.28%)
Gross Receipts - Other Dedication			0	n/a		n/a
PILT	423,520	605,472	2,185,571	260.97%	2,000,000	(8.49%)
Intergovernmental-State Shared:						
Gross receipts - County Equalization	99,597	115,824	459,737	296.93%	450,000	(2.12%)
Cigarette Tax	0	0	0	n/a		n/a
Gas Tax	0	0	0	n/a		n/a
Motor Vehicle	0	0	0	n/a		n/a
Other Taxes			0	n/a		n/a
Grants - Federal	46,753	15,179	28,730	89.28%	29,000	0.94%
Grants - State	5,131	0		n/a		n/a
Grants - Local	~	~	0	n/a		n/a
Legislative Appropriations			0	n/a		n/a
Small Counties Assistance	167,000	170,000	152,252	(10.44%)	150,000	(1.48%)
Licenses and Permits						
Charges for Services						
Fines And Forfeits						
Interest on Investments						
Miscellaneous						
TOTAL GENERAL FUND REVENUES	11,407,957	13,278,678	13,721,490	3.33%	13,039,525	(4.97%)
EXPENDITURES						
Executive-Legislative	1,357,711	1,457,635	1,609,447	10.41%	1,784,039	10.85%
Judicial	29,531	31,039	30,986	(0.17%)	37,718	21.73%
Elections	351,143	344,541	401,200	16.44%	405,688	1.12%
Finance & Administration	1,506,483	1,772,488	1,773,653	0.07%	1,848,587	4.22%
Public Safety	3,680,057	3,792,326	3,710,154	(2.17%)	3,929,873	5.92%
Highways & Streets	0	0	0	n/a		n/a
Senior Citizens	0	0	0	n/a		n/a
Sanitation	0	0	0	n/a		n/a
Health and Welfare	0	0	0	n/a		n/a
Culture and Recreation	0	0	0	n/a		n/a
Economic Development & Housing	446,657	331,944	484,734	46.03%	428,975	(11.50%)
Other - Miscellaneous	1,294,801	1,314,485	1,320,615	0.47%	1,296,002	(1.86%)
TOTAL GENERAL FUND EXPENDITURES	8,666,384	9,044,458	9,330,789	3.17%	9,730,882	4.29%
OTHER FINANCING SOURCES						
Transfers In	826,192	218,010	125,360	(42.50%)	154,268	23.06%
Transfers (Out)	(3,225,873)	(3,781,621)	(4,250,479)	12.40%	(4,237,894)	(0.30%)
TOTAL - OTHER FINANCING SOURCES	(2,399,681)	(3,563,611)	(4,125,119)	15.76%	(4,083,626)	(1.01%)

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	Governing Body Legislative Committees County Commission
Franchise Fees	
Gross receipts - Local Option	
Gross Receipts - Infrastructure	
Gross Receipts - Environmental	
Gross Receipts - Other Dedication	
PILT	
2 INTERGOVERNMENTAL - STATE SHARED	2 JUDICIAL [all judicial activities of the government]
Gross receipts	Grand Jury Public Defender Civil Courts Probate Judge
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	
3 LICENSES AND PERMITS	3 ELECTIONS - direct expenditures registering voters, holding elections, salaries of officials and other personnel performing election duties.
Animal Licenses	(County Clerk)
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	Accounting Assessors Office Audit - Internal Audit - Independent Budget & Finance County Manager County Treasurer Purchasing Debt Admin
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	
5 FINES AND FORFEITS	5 PUBLIC SAFETY
Court Fines Other	Objective of the protection of persons and property. Major sub-functions are listed below:
Library Fines	
Parking Fines	
Sale of Unclaimed/Confiscated Property	Sheriff Fire Corrections Civil Defense
	6 HIGHWAYS AND STREETS
	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

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]

6 INTEREST ON INVESTMENTS

7 MISCELLANEOUS

Insurance Recoveries
Joint Power Agreements (JPA's)
Penalties
Reimbursements/ Refunds
Rents & Royalties
Sale of Fixed Assets
Sales - Other
Vending/ Concession
ALL other GF revenues that do fit any of the aforementioned categories

EXPENDITURE CLASSIFICATION
[function/program/classification]

9 HEALTH AND WELFARE

Includes all activities involved in the conservation and improvement of
public health.

Health Care Centers
Public Health Administration
Welfare Services
Welfare Program Administration

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.

**COUNTY:
GRANT COUNTY**

SPECIAL REVENUE FUNDS

Fiscal Year **2018**

SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
CORRECTIONS	201						
REVENUES							
Correction Fees	201	0	0	0	n/a	0	n/a
Miscellaneous	201	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	201	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	201	0	0	0	n/a	0	n/a
Transfers (Out)	201	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
ENVIRONMENTAL	202						
REVENUES							
GRT - Environmental	202	14,114	195,000	161,239	(17.31%)	160,000	(0.77%)
Miscellaneous	202	0	0	0	n/a	0	n/a
TOTAL Revenues		14,114	195,000	161,239	(17.31%)	160,000	(0.77%)
EXPENDITURES	202	50,000	50,000	0	(100.00%)	0	n/a
OTHER FINANCING SOURCES							
Transfers In	202	0	0	0	n/a	0	n/a
Transfers (Out)	202	0	(35,000)	(338,604)	867.44%	(284,309)	(16.03%)
TOTAL - OTHER FINANCING SOURCES		0	(35,000)	(338,604)	867.44%	(284,309)	(16.03%)
PROPERTY VALUATION	203						
REVENUES							
Administrative Fee	203	102,000	100,000	106,307	6.31%	100,000	(5.93%)
Miscellaneous	203	0	0	0	n/a	0	n/a
TOTAL Revenues		102,000	100,000	106,307	6.31%	100,000	(5.93%)
EXPENDITURES	203	0	0	119,145	n/a	203,767	71.02%
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	206						
REVENUES							
State EMS Grant	206	42,708	48,670	45,357	(6.81%)	42,627	(6.02%)
Miscellaneous	206	0	0	0	n/a	0	n/a
TOTAL Revenues		42,708	48,670	45,357	(6.81%)	42,627	(6.02%)
EXPENDITURES	206	42,708	143,915	43,040	(70.09%)	53,836	25.08%
OTHER FINANCING SOURCES							
Transfers In	206	0	0	0	n/a	0	n/a
Transfers (Out)	206	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
E911	207						
REVENUES							
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	208						
REVENUES							
Federal - Taylor Grazing	208	32,599	16,800	28,741	71.08%	28,000	(2.58%)
Miscellaneous	208	0	0	0	n/a	0	n/a
TOTAL Revenues		32,599	16,800	28,741	71.08%	28,000	(2.58%)

SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
EXPENDITURES	208	0	0	28,000	n/a	28,000	0.00%
OTHER FINANCING SOURCES							
Transfers In	208	0	0	7,733	n/a	0	(100.00%)
Transfers (Out)	208	0	0	(1,250)	n/a	0	(100.00%)
TOTAL - OTHER FINANCING SOURCES		0	0	6,483	n/a	0	(100.00%)
COUNTY FIRE PROTECTION	209						
REVENUES							
State - Fire Marshall Allotment	209	1,331,345	1,338,186	1,621,051	21.14%	1,237,125	(23.68%)
Miscellaneous	209	0	0	0	n/a	0	n/a
TOTAL Revenues		1,331,345	1,338,186	1,621,051	21.14%	1,237,125	(23.68%)
EXPENDITURES	209	885,040	1,102,572	1,538,366	39.53%	1,301,613	(15.39%)
OTHER FINANCING SOURCES							
Transfers In	209	0	0	0	n/a	0	n/a
Transfers (Out)	209	0	(371,827)	(324,308)	(12.78%)	(184,348)	(43.16%)
TOTAL - OTHER FINANCING SOURCES		0	(371,827)	(324,308)	(12.78%)	(184,348)	(43.16%)
LAW ENFORCEMENT PROTECTION	211						
REVENUES							
State-Law Enforcement Protection	211	43,400	43,400	41,761	(3.78%)	42,200	1.05%
Miscellaneous	211	0	0	0	n/a	0	n/a
TOTAL Revenues		43,400	43,400	41,761	(3.78%)	42,200	1.05%
EXPENDITURES	211	47,645	44,533	41,205	(7.47%)	42,756	3.76%
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	214						
REVENUES							
Lodgers' Tax	214	60,000	68,000	85,414	25.61%	80,000	(6.34%)
Miscellaneous	214	0	0	0	n/a	0	n/a
TOTAL Revenues		60,000	68,000	85,414	25.61%	80,000	(6.34%)
EXPENDITURES	214	60,000	68,000	70,224	3.27%	85,000	21.04%
OTHER FINANCING SOURCES							
Transfers In	214	0	0	0	n/a	0	n/a
Transfers (Out)	214	0	0	(5,000)	n/a	0	(100.00%)
TOTAL - OTHER FINANCING SOURCES		0	0	(5,000)	n/a	0	(100.00%)
RECREATION	217						
REVENUES							
Cigarette Tax - (1 cent)	217	0	0	0	n/a	0	n/a
Miscellaneous	217	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	217	0	0	0	n/a	0	n/a
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	218						
REVENUES							
State Grants	218	1,451,178	2,491,689	1,564,109	(37.23%)	238,601	(84.75%)
Federal Grants	218	247,662	798,433	363,946	(54.42%)	921,184	153.11%
Miscellaneous	218	0	0	0	n/a	0	n/a
TOTAL Revenues		1,698,840	3,290,122	1,928,055	(41.40%)	1,159,785	(39.85%)
EXPENDITURES	218	1,108,287	1,492,493	1,645,083	10.22%	1,052,683	(36.01%)
OTHER FINANCING SOURCES							
Transfers In	218	48,527	565,749	603,175	6.62%	833,957	38.26%
Transfers (Out)	218	(48,527)	(528,413)	0	(100.00%)	(564,057)	n/a
TOTAL - OTHER FINANCING SOURCES		0	37,336	603,175	1515.53%	269,900	(55.25%)

SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
SENIOR CITIZENS	219						
REVENUES							
State Grants	219	0	688,766	652,409	(5.28%)	142,080	(78.22%)
Federal Grants	219	0	0	0	n/a	0	n/a
Miscellaneous	219	0	0	0	n/a	0	n/a
TOTAL Revenues		0	688,766	652,409	(5.28%)	142,080	(78.22%)
EXPENDITURES	219	0	586,668	651,922	11.12%	77,890	(88.05%)
OTHER FINANCING SOURCES							
Transfers In	219	3,885	52,544	0	(100.00%)	39,602	n/a
Transfers (Out)	219	(3,885)	(52,544)	0	(100.00%)	(39,602)	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
INDIGENT	220						
REVENUES							
GRT - County Indigent	220	1,038,011	1,248,000	559,622	(55.16%)	550,000	(1.72%)
Miscellaneous	220	1,354,000	0	0	n/a	0	n/a
TOTAL Revenues		2,392,011	1,248,000	559,622	(55.16%)	550,000	(1.72%)
EXPENDITURES	220	3,184,899	1,000,000	952,404	(4.76%)	954,500	0.22%
OTHER FINANCING SOURCES							
Transfers In	220	0	0	0	n/a	120,808	n/a
Transfers (Out)	200	0	(118,010)	(118,110)	0.08%	0	(100.00%)
TOTAL - OTHER FINANCING SOURCES		0	(118,010)	(118,110)	0.08%	120,808	(202.28%)
HOSPITAL	221						
REVENUES							
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	222						
REVENUES							
GRT - Fire Excise Tax (1/4 or 1/8 cent)	222	378,172	420,000	309,698	(26.26%)	300,000	(3.13%)
Miscellaneous	222	0	0	0	n/a	0	n/a
TOTAL Revenues		378,172	420,000	309,698	(26.26%)	300,000	(3.13%)
EXPENDITURES	222	1,379,955	1,184,246	364,278	(69.24%)	1,089,635	199.12%
OTHER FINANCING SOURCES							
Transfers In	222	0	0	0	n/a	0	n/a
Transfers (Out)	222	0	(13,078)	(28,024)	114.28%	(25,524)	(8.92%)
TOTAL - OTHER FINANCING SOURCES		0	(13,078)	(28,024)	114.28%	(25,524)	(8.92%)
DWI	223						
REVENUES							
State - Formula Distribution (DFA)	223	0	50,125	122,462	144.31%	170,311	39.07%
State - Local Grant (DFA)	223	0	82,540	108,699	31.69%	126,398	16.28%
State Other	223	0	34,241	50,675	48.00%	4,178	(91.76%)
Federal Grants	223	0	0	0	n/a	0	n/a
Miscellaneous	223	0	58,500	16,024	(72.61%)	35,000	118.42%
TOTAL Revenues		0	225,406	297,860	32.14%	335,887	12.77%
EXPENDITURES	223	44,517	204,350	290,815	42.31%	333,694	14.74%
OTHER FINANCING SOURCES							
Transfers In	223	35,553	294	0	(100.00%)	11	n/a
Transfers (Out)	223	(35,553)	(239)	0	(100.00%)	(11)	n/a
TOTAL - OTHER FINANCING SOURCES		0	55	0	(100.00%)	0	n/a

SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
CLERKS RECORDING AND FILING FUND	225						
REVENUES							
Clerk Equipment Fees	225	37,000	33,000	34,704	5.16%	30,000	(13.55%)
Miscellaneous	225	0	0	0	n/a	0	n/a
TOTAL Revenues		37,000	33,000	34,704	5.16%	30,000	(13.55%)
EXPENDITURES	225	33,000	33,000	28,059	(14.97%)	57,000	103.14%
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	226						
REVENUES							
GR - County Correctional Dedication	226	700,000	618,976	592,819	(4.23%)	550,000	(7.22%)
Care of Prisoners	226	78,000	202,547	147,260	(27.30%)	139,000	(5.61%)
Work Release	226	61,000	0	6,228	n/a	5,000	(19.72%)
State - Care of Prisoners	226	110,000	181,426	120,202	(33.75%)	100,000	(16.81%)
Federal - Care of Prisoners	226	0	0	0	n/a	0	n/a
Miscellaneous	226	0	895	15,927	1679.55%	12,000	(24.66%)
TOTAL Revenues		949,000	1,003,844	882,436	(12.09%)	806,000	(8.66%)
EXPENDITURES	226	2,435,561	2,655,926	2,685,599	1.12%	2,760,315	2.78%
OTHER FINANCING SOURCES							
Transfers In	226	1,486,153	1,670,263	1,955,892	17.10%	1,862,000	(4.80%)
Transfers (Out)	226	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		1,486,153	1,670,263	1,955,892	17.10%	1,862,000	(4.80%)
OTHER - SPECIAL	299						
TOTAL Revenues	299	215,427	154,538	#REF!	#REF!	2,830,555	#REF!
TOTAL Expenditures	299	191,962	176,088	#VALUE!	#VALUE!	3,322,681	#VALUE!
TOTAL - OTHER FINANCING SOURCES	299	0	29,819	88,832	197.90%	(97,384)	(209.63%)

OTHER FUNDS - 299	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
STATE FORESTRY REIMBURSEMENTS						
REVENUES	0	0	19,109	n/a	0	(100.00%)
EXPENDITURES	0	0	55,680	n/a	242,973	336.37%
OTHER FINANCING SOURCES						
Transfers In	0	0	279,543	n/a	0	(100.00%)
Transfers (Out)	0	0	0	n/a	(0)	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	279,543	n/a	(0)	(100.00%)
VEHICLE REPLACEMENT						
REVENUES	63,238	63,238	0	(100.00%)	0	n/a
EXPENDITURES	0	0		n/a	0	#VALUE!
OTHER FINANCING SOURCES						
Transfers In	0	0	127,382	n/a	2,412	(98.11%)
Transfers (Out)	0	0	(116,651)	n/a	0	(100.00%)
TOTAL - OTHER FINANCING SOURCES	0	0	10,731	n/a	2,412	(77.52%)
SENIOR COMMUNITY FREEPORT GRANT						
REVENUES	0	0	28,600	n/a	0	(100.00%)
EXPENDITURES	0	0	13,525	n/a	15,075	11.46%
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
GROUP INSURANCE						
REVENUES	0	0	2,518,984	n/a	2,685,670	6.62%
EXPENDITURES	0	0	2,533,763	n/a	2,685,670	6.00%
OTHER FINANCING SOURCES						
Transfers In	0	0	14,780	n/a	0	(100.00%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	14,780	n/a	0	(100.00%)
LAW ENFORCEMENT CO OP AGREE FS						
REVENUES	0	0	15,236	n/a	0	#REF!
EXPENDITURES	0	0	0	n/a	37,648	147.10%
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
GRANT COUNT HEALTH COUNCIL						
REVENUES	0	0	4,730	n/a	16,885	256.98%
EXPENDITURES	0	0	65,502	n/a	114,945	75.48%
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
TREASURER'S FEES						
REVENUES	1,476	1,800	3,263	81.28%	3,000	(8.06%)
EXPENDITURES	0	1,800	1,426	(20.78%)	3,000	110.38%
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
WILDLAND FIRE MANAGEMENT						
REVENUES	62,084	0	0	n/a	0	n/a
EXPENDITURES	116,962	113,597	89,942	(20.82%)	113,747	26.47%
OTHER FINANCING SOURCES						
Transfers In	0	29,819	9,500	(68.14%)	113,472	1094.44%
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	29,819	9,500	(68.14%)	113,472	1094.44%
PUBLIC RIGHT OF WAY						
REVENUES	57,829	50,000	51,722	3.44%	50,000	(3.33%)
EXPENDITURES	70,000	25,000	25,877	3.51%	25,000	(3.39%)
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	(250,000)	n/a	0	(100.00%)
TOTAL - OTHER FINANCING SOURCES	0	0	(250,000)	n/a	0	(100.00%)
DARE						
REVENUES	10,000	6,000	26,577	342.95%	30,000	12.88%
EXPENDITURES	0	0	35,835	n/a	30,000	(16.28%)
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	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
CARE OF PRISONERS/SECURUS						
REVENUES	20,800	30,000	43,098	43.66%	40,000	(7.19%)
EXPENDITURES	5,000	30,000	59,223	97.41%	40,905	(30.93%)
OTHER FINANCING SOURCES						
Transfers In	0	0	24,278	n/a	0	(100.00%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	24,278	n/a	0	(100.00%)
RESERVE DEPUTIES						
REVENUES	0	0	5,000	n/a	5,000	0.00%
EXPENDITURES	0	0	5,787	n/a	13,718	137.05%
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
CONFERENCE CENTER						
REVENUES	0	0	172,542	n/a	0	(100.00%)
EXPENDITURES	0	0	85,796	n/a	0	(100.00%)
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
DRUG COURT						
REVENUES	0	3,500	0	(100.00%)	0	n/a
EXPENDITURES	0	5,691	0	(100.00%)	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
BUSINESS CONFERENCE CENTER						
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	(213,268)	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	(213,268)	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
FUND 299 SUMMARY						
Revenue - TOTAL	\$215,427	\$154,538	#REF!	#REF!	\$2,830,555	#REF!
Expenditures - TOTAL	\$191,962	\$176,088	#VALUE!	#VALUE!	\$3,322,681	#VALUE!
TOTAL - OTHER FINANCING SOURCES	\$0	\$29,819	\$88,832	197.90%	(\$97,384)	(209.63%)

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

	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 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	175,976	165,000	\$182,821	10.80%	183,000	0.10%
Motor Vehicle Registration	450,000	450,000	\$481,327	6.96%	475,000	(1.31%)
Grants - Federal	0	0	\$0	n/a	0	n/a
Grants - State	0	0	\$0	n/a	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	377,000	377,000	\$12,153	(96.78%)	12,000	(1.26%)
Legislative Appropriations	0	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	11,000	11,001	30,903	180.91%	27,000	(12.63%)
TOTAL ROAD FUND REVENUES	1,013,976	1,003,001	707,204	(29.49%)	697,000	(1.44%)
EXPENDITURES						
Current:						
General Government	1,541,590	1,546,709	1,555,724	0.58%	1,597,885	2.71%
Public Works	105,500	105,500	89,996	(14.70%)	97,500	8.34%
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	1,647,090	1,652,209	1,645,719	(0.39%)	1,695,385	3.02%
OTHER FINANCING SOURCES						
Transfers In	502,715	666,432	782,373	17.40%	996,690	27.39%
Transfers (Out)	0	0	(5,000)	n/a	(961)	(80.78%)
TOTAL - OTHER FINANCING SOURCES	502,715	666,432	777,373	16.65%	995,729	28.09%

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

	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
REVENUES						
GRT- Dedication	0	0	0	n/a	0	n/a
GRT- Hold Harmless	0	0	0	n/a	0	n/a
GRT- Infrastructure	0	0	0	n/a	0	n/a
Bond Proceeds	0	0	0	n/a	0	n/a
Local Grants	0	0	0	n/a	0	n/a
CDBG Funding	0	0	0	n/a	500,000	n/a
State Grants	995,799	1,134,291	1,226,334	8.11%	894,138	(27.09%)
Federal Grants (other)	206,177	701,451	2,403,363	242.63%	216,844	(90.98%)
Legislative Appropriations	0	197,514	1,013,591	413.17%	803,524	(20.73%)
Investment Income	0	0	0	n/a	0	n/a
Miscellaneous	0	0	224,655	n/a	225,554	0.40%
TOTAL CAPITAL PROJECTS REVENUES	1,201,976	2,033,256	4,867,943	139.42%	2,640,060	(45.77%)
EXPENDITURES						
Parks/Recreation	0	0	136,466	n/a	0	(100.00%)
Housing	0	0	334,376	n/a	401,624	20.11%
Equipment & Buildings	579,885	170,214	425,000	149.69%	592,708	39.46%
Facilities	43,971	335,334	403,239	20.25%	0	(100.00%)
Transit	118,410	0	0	n/a	0	n/a
Utilities		0	0	n/a	0	n/a
Airports	63,926	48,831	2,449,712	4916.75%	217,688	(91.11%)
Infrastructure	80,537	974,037	2,747,637	182.09%	2,887,352	5.08%
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	0	n/a
Other	0	0	35,469	n/a	250,000	604.84%
TOTAL CAPITAL PROJECTS EXPENDITURES	886,729	1,528,416	6,531,899	327.36%	4,349,372	(33.41%)
OTHER FINANCING SOURCES						
Transfers In	2,210	99,377	320,391	222.40%	47,363	(85.22%)
Transfers (Out)	(2,210)	(97,066)	(77,198)	(20.47%)	(18,143)	(76.50%)
TOTAL - OTHER FINANCING SOURCES	0	2,311	243,193	10423.28%	29,220	(87.98%)

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	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
GENERAL OBLIGATION BONDS [FUND 401]						
REVENUES:						
General Obligation - (Property tax)	0	0	739,000	n/a	739,000	0.00%
Investment Income	0	0	900	n/a	800	(11.11%)
Other - Misc	0	0	240,000	n/a	250,000	4.17%
TOTAL REVENUES	0	0	979,900	n/a	989,800	1.01%
EXPENDITURES:						
General Obligation - Principal	0	127,038	815,000	541.54%	530,000	(34.97%)
General Obligation - Interest	0	10,564	104,300	887.32%	85,950	(17.59%)
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	150,000	382	(99.75%)	823	115.45%
TOTAL EXPENDITURES	0	287,602	919,682	219.78%	616,773	(32.94%)
OTHER FINANCING SOURCES						
Transfers In	0	287,603	0	(100.00%)	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	287,603	0	(100.00%)	0	n/a
REVENUE BONDS [FUND 402]						
REVENUES:						
Bond Proceeds	0	0	0	n/a	0	n/a
Revenue Bonds - GRT	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Revenue Bonds - Other	0	0	0	n/a	0	n/a
REVENUE BOND REVENUE - TOTAL	0	0	0	n/a	0	n/a
EXPENDITURES:						
Revenue Bonds - Principal	0	0	275,000	n/a	145,138	(47.22%)
Revenue Bonds - Interest	0	0	319,631	n/a	212,493	(33.52%)
Other Revenue Bond Payments	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	362	n/a	0	(100.00%)
TOTAL DEBT SERVICE FUND EXPENDITURES	0	0	594,993	n/a	357,631	(39.89%)
OTHER FINANCING SOURCES						
Transfers In	0	0	535,477	n/a	357,631	(33.21%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	535,477	n/a	357,631	(33.21%)
OTHER DEBT SERVICE [FUND 403]						
Other Debt Service [NMFA, BOF, Misc]						
REVENUES:						
Investment Income	0	0	0	n/a	316,177	n/a
Loan Revenue	0	0	0	n/a	0	n/a
OTHER DEBT SERVICE REVENUE - TOTAL	0	0	0	n/a	316,177	n/a
EXPENDITURES:						
NMFA Loan Payments	0	136,215	22,561	(83.44%)	338,812	1401.76%
Board of Finance Loan Payments	0	0	0	n/a	0	n/a
Other Debt Service - Misc	0	235,611	144,404	(38.71%)	247,248	71.22%
TOTAL DEBT SERVICE FUND EXPENDITURES	0	371,826	166,965	(55.10%)	586,060	251.01%
OTHER FINANCING SOURCES						
Transfers In	0	371,827	306,573	(17.55%)	269,883	(11.97%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	371,827	306,573	(17.55%)	269,883	(11.97%)

ENTERPRISE FUNDS (Department)	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 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						
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	475,990	460,756	424,319	(7.91%)	421,500	(0.66%)
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	475,990	460,756	424,319	(7.91%)	421,500	(0.66%)
EXPENDITURES						
Solid Waste						
OTHER FINANCING SOURCES						
Transfers In	0	0	303,248	n/a	284,309	(6.25%)
Transfers (Out)	(100,000)	(100,000)	0	(100.00%)	0	n/a
TOTAL - OTHER FINANCING SOURCES - Solid Waste	(100,000)	(100,000)	303,248	(403.25%)	284,309	(6.25%)
REVENUES						
Waste Water						
Charges for Services	12,500	7,400	23,980	224.05%	24,060	0.33%
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	12,500	7,400	23,980	224.05%	24,060	0.33%
EXPENDITURES						
Waste Water						
OTHER FINANCING SOURCES						
Transfers In	0	35,000	35,356	1.02%	42,818	21.11%
Transfers (Out)	0	0	0	n/a	(14,156)	n/a
TOTAL - OTHER FINANCING SOURCES - Waste Water	0	35,000	35,356	1.02%	28,662	(18.93%)
REVENUES						
Airport						
Charges for Services	37,440	55,590	579,838	943.06%	576,950	(0.50%)
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

ENTERPRISE FUNDS (Department)	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Airport	37,440	55,590	579,838	943.06%	576,950	(0.50%)
EXPENDITURES						
Airport	165,124	145,817	694,801	376.49%	797,327	14.76%
OTHER FINANCING SOURCES						
Transfers In	127,684	75,795	41,855	(44.78%)	220,139	425.96%
Transfers (Out)	0	0	(70,391)	n/a	0	(100.00%)
TOTAL - OTHER FINANCING SOURCES - Airport	127,684	75,795	(28,536)	(137.65%)	220,139	(871.44%)
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
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)	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 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 (BUSINESS CONFERENCE CENTER)						
Charges for Services	0	0	0	n/a	160,000	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	160,000	n/a
EXPENDITURES						
Other Enterprise	0	0	0	n/a	201,500	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	213,268	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	213,268	n/a
REVENUES						
Other Enterprise (Shooting Range)						
Charges for Services	11,500	14,500	13,302	(8.26%)	13,000	(2.27%)
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	11,500	14,500	13,302	(8.26%)	13,000	(2.27%)
EXPENDITURES						
Other Enterprise	32,200	32,200	30,115	(6.48%)	42,601	41.46%
OTHER FINANCING SOURCES						
Transfers In	0	0	15,000	n/a	19,742	31.61%
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise	0	0	15,000	n/a	19,742	31.61%
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

ENTERPRISE FUNDS (Department)	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 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 - Services

Utility Services - Connections

Utility Services - Re-connections

Other Charges for Services

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.

	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 06/30/2017	VARIANCE FY2016 - FY2017 INC / (DEC) %	FY 2018 BUDGET REQUEST	VARIANCE FY2017 - FY2018 INC / (DEC) %
INTERNAL SERVICE FUNDS [600]						
REVENUES						
Charges for Services	10,000	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Miscellaneous revenues	707,000	691,713	622,441	(10.01%)	599,900	(3.62%)
TOTAL REVENUES	717,000	691,713	622,441	(10.01%)	599,900	(3.62%)
EXPENDITURES						
Operating Expenditures	723,285	739,085	651,619	(11.83%)	741,227	13.75%
Miscellaneous	9,000	17,247	0	(100.00%)	4,864	n/a
TOTAL EXPENDITURES	732,285	756,332	651,619	(13.84%)	746,091	14.50%
OTHER FINANCING SOURCES						
Transfers In	0	31,713	97,099	206.18%	3,900	(95.98%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	31,713	97,099	206.18%	3,900	(95.98%)
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	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						
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	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	14,771	0	(100.00%)	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	14,771	0	(100.00%)	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

10/03/2017