

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 <small>(i.e \$11.85 should be entered as 0.01185)</small>	(D) TOTAL PRODUCTION <small>[B X C]</small>
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%
		<b>TOTAL PRODUCTION</b>	<b>\$7,270,809</b>

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

Fiscal Year 2018

COUNTY:  
GRANT COUNTY

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
<b>GRAND TOTAL - ALL FUNDS</b>		<b>\$13,125,038</b>	<b>\$6,430,307</b>	<b>\$27,322,232</b>	<b>\$0</b>	<b>\$31,278,968</b>	<b>\$15,598,609</b>	<b>\$2,574,002</b>	<b>\$13,024,606</b>

	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) %
<b>REVENUES</b>						
<b>Taxes:</b>						
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
<b>Gross Receipts - Hold Harmless</b>	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%)
<b>Intergovernmental-State Shared:</b>						
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%)
<b>Licenses and Permits</b>	90,892	86,211	7,264	(91.57%)	6,750	(7.08%)
<b>Charges for Services</b>			102,415	n/a	90,000	(12.12%)
<b>Fines And Forfeits</b>	79,249	95,366	0	(100.00%)		n/a
<b>Interest on Investments</b>	129,722	82,135	88,188	7.37%	88,000	(0.21%)
<b>Miscellaneous</b>		100,330	287,847	186.90%	58,251	(79.76%)
<b>TOTAL GENERAL FUND REVENUES</b>	11,407,957	13,278,678	13,721,490	3.33%	13,039,525	(4.97%)
<b>EXPENDITURES</b>						
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%)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	8,666,384	9,044,458	9,330,789	3.17%	9,730,882	4.29%
<b>OTHER FINANCING SOURCES</b>						
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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	(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]
<b>1 TAXES (tax related revenue - local level)</b>	<b>1 EXECUTIVE - LEGISLATIVE</b>
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
<b>2 INTERGOVERNMENTAL - STATE SHARED</b>	<b>2 JUDICIAL [all judicial activities of the government]</b>
Gross receipts	
Cigarette Tax	
Gas Tax (1 cent)	
Gas Tax (2 cent)	
Other Taxes	
Motor Vehicle	
Grants - Federal	
Grants - State	
Grants - Local	
	Grand Jury Public Defender Civil Courts Probate Judge
Legislative Appropriations	
Small Counties Assistance	
<b>3 LICENSES AND PERMITS</b>	<b>3 ELECTIONS - direct expenditures registering voters, holding elections, salaries of officials and other personnel performing election duties. (County Clerk)</b>
Animal Licenses	
Bicycle Licenses	
Building permits	
Business Licenses/Registration	
Care of Prisoners	
Liquor Licenses	
Other Licenses & Permits	
Subdivision Permits	
Zoning Permits	
<b>4 CHARGES FOR SERVICES</b>	<b>4 FINANCE &amp; ADMINISTRATION</b>
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
<b>5 FINES AND FORFEITS</b>	<b>5 PUBLIC SAFETY</b>
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
	<b>6 HIGHWAYS AND STREETS</b>
	Streets/Sidewalks/Snow and Ice Removal Bridges and Tunnels Storm Drainage Street Lighting
	<b>7 SENIOR CITIZENS</b>
	Program Administration Facilities Programs/Grants/Appropriations
	<b>8 SANITATION</b>
	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**

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

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**GENERAL FUND - County Operational Budget**

REVENUE CLASSIFICATION [function/program/classification]	EXPENDITURE CLASSIFICATION [function/program/classification]
<b>6 INTEREST ON INVESTMENTS</b>	
<b>7 MISCELLANEOUS</b>	<b>9 HEALTH AND WELFARE</b>
Insurance Recoveries	Includes all activities involved in the conservation and improvement of public health.
Joint Power Agreements (JPA's)	
Penalties	Health Care Centers
Reimbursements/ Refunds	Public Health Administration
Rents & Royalties	Welfare Services
Sale of Fixed Assets	Welfare Program Administration
Sales - Other	
Vending/ Concession	
ALL other GF revenues that do fit any of the aforementioned categories	
	<b>10 CULTURE AND RECREATION</b>
	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]
	<b>11 ECONOMIC DEVELOPMENT - HOUSING</b>
	Community Action Programs
	Job Corps
	Training Programs
	Economic Development Administration
	Public Housing Administration and Programs
	Urban Redevelopment
	Conservation Projects
	<b>12 OTHER</b>
	This category will capture the remaining elements of the GF operational budget that do not fit into the aforementioned classifications.

SPECIAL REVENUES	FUND NUMBER	6/30/2015 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) %
<b>CORRECTIONS</b>	<b>201</b>						
REVENUES							
Correction Fees	201	0	0	0	n/a	0	n/a
Miscellaneous	201	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>ENVIRONMENTAL</b>	<b>202</b>						
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
<b>TOTAL Revenues</b>		14,114	195,000	161,239	(17.31%)	160,000	(0.77%)
<b>EXPENDITURES</b>	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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	(35,000)	(338,604)	867.44%	(284,309)	(16.03%)
<b>PROPERTY VALUATION</b>	<b>203</b>						
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
<b>TOTAL Revenues</b>		102,000	100,000	106,307	6.31%	100,000	(5.93%)
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>EMS</b>	<b>206</b>						
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
<b>TOTAL Revenues</b>		42,708	48,670	45,357	(6.81%)	42,627	(6.02%)
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>E911</b>	<b>207</b>						
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
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>FARM &amp; RANGE</b>	<b>208</b>						
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
<b>TOTAL Revenues</b>		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) %
<b>EXPENDITURES</b>	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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	6,483	n/a	0	(100.00%)
<b>COUNTY FIRE PROTECTION</b>	<b>209</b>						
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
<b>TOTAL Revenues</b>		1,331,345	1,338,186	1,621,051	21.14%	1,237,125	(23.68%)
<b>EXPENDITURES</b>	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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	(371,827)	(324,308)	(12.78%)	(184,348)	(43.16%)
<b>LAW ENFORCEMENT PROTECTION</b>	<b>211</b>						
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
<b>TOTAL Revenues</b>		43,400	43,400	41,761	(3.78%)	42,200	1.05%
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>LODGERS' TAX</b>	<b>214</b>						
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
<b>TOTAL Revenues</b>		60,000	68,000	85,414	25.61%	80,000	(6.34%)
<b>EXPENDITURES</b>	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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	(5,000)	n/a	0	(100.00%)
<b>RECREATION</b>	<b>217</b>						
REVENUES							
Cigarette Tax - (1 cent)	217	0	0	0	n/a	0	n/a
Miscellaneous	217	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>INTERGOVERNMENTAL GRANTS</b>	<b>218</b>						
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
<b>TOTAL Revenues</b>		1,698,840	3,290,122	1,928,055	(41.40%)	1,159,785	(39.85%)
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		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) %
<b>SENIOR CITIZENS</b>	<b>219</b>						
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
<b>TOTAL Revenues</b>		0	688,766	652,409	(5.28%)	142,080	(78.22%)
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>INDIGENT</b>	<b>220</b>						
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
<b>TOTAL Revenues</b>		2,392,011	1,248,000	559,622	(55.16%)	550,000	(1.72%)
<b>EXPENDITURES</b>	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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	(118,010)	(118,110)	0.08%	120,808	(202.28%)
<b>HOSPITAL</b>	<b>221</b>						
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
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>COUNTY FIRE PROTECTION</b>	<b>222</b>						
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
<b>TOTAL Revenues</b>		378,172	420,000	309,698	(26.26%)	300,000	(3.13%)
<b>EXPENDITURES</b>	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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	(13,078)	(28,024)	114.28%	(25,524)	(8.92%)
<b>DWI</b>	<b>223</b>						
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%
<b>TOTAL Revenues</b>		0	225,406	297,860	32.14%	335,887	12.77%
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		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) %
<b>CLERKS RECORDING AND FILING FUND</b>	<b>225</b>						
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
<b>TOTAL Revenues</b>		37,000	33,000	34,704	5.16%	30,000	(13.55%)
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>JAIL - DETENTION</b>	<b>226</b>						
REVENUES							
GRT - 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%)
<b>TOTAL Revenues</b>		949,000	1,003,844	882,436	(12.09%)	806,000	(8.66%)
<b>EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		1,486,153	1,670,263	1,955,892	17.10%	1,862,000	(4.80%)
<b>OTHER - SPECIAL</b>	<b>299</b>						
<b>TOTAL Revenues</b>	299	215,427	154,538	#REF!	#REF!	2,830,555	#REF!
<b>TOTAL Expenditures</b>	299	191,962	176,088	#VALUE!	#VALUE!	3,322,681	#VALUE!
<b>TOTAL - OTHER FINANCING SOURCES</b>	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) %
<b>STATE FORESTRY REIMBURSEMENTS</b>						
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%)
<b>VEHICLE REPLACEMENT</b>						
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%)
<b>SENIOR COMMUNITY FREEPORT GRANT</b>						
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
<b>GROUP INSURANCE</b>						
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%)
<b>LAW ENFORCEMENT CO OP AGREE FS</b>						
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
<b>GRANT COUNT HEALTH COUNCIL</b>						
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
<b>TREASURER'S FEES</b>						
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
<b>WILDLAND FIRE MANAGEMENT</b>						
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%
<b>PUBLIC RIGHT OF WAY</b>						
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%)
<b>DARE</b>						
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) %
<b>CARE OF PRISONERS/SECURUS</b>						
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%)
<b>RESERVE DEPUTIES</b>						
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
<b>CONFERENCE CENTER</b>						
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
<b>DRUG COURT</b>						
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
<b>BUSINESS CONFERENCE CENTER</b>						
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
<b>(enter fund name here)</b>						
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
<b>(enter fund name here)</b>						
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
<b>(enter fund name here)</b>						
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
<b>(enter fund name here)</b>						
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
<b>(enter fund name here)</b>						
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
<b>FUND 299 SUMMARY</b>						
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 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**

<b>201</b>	<b>CORRECTIONS</b> Correction Fees	<b>217</b>	<b>RECREATION</b> Cigarette Tax - (1 cent)
<b>202</b>	<b>ENVIRONMENTAL</b> GRT - Environmental	<b>218</b>	<b>INTERGOVERNMENTAL GRANTS</b> State Grants
<b>203</b>	<b>PROPERTY VALUATION [COUNTY]</b> Administrative Fee		Federal Grants
<b>204</b>	<b>ROAD [COUNTY]</b> 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	<b>219</b>	<b>SENIOR CITIZENS</b> State Grants Federal Grants Other
<b>206</b>	<b>EMS</b> State EMS Grant	<b>220</b>	<b>INDIGENT [COUNTY]</b> GRT - County Indigent
<b>207</b>	<b>E911</b> State-E-911 Enhancement Network & Data Base Grant	<b>221</b>	<b>HOSPITAL [COUNTY]</b> GRT - Special/Local Hospital GRT - Hospital Emergency GRT - County Health Care
<b>208</b>	<b>FARM &amp; RANGE [COUNTY]</b> Federal - Taylor Grazing	<b>222</b>	<b>COUNTY FIRE PROTECTION [COUNTY]</b> GRT - Fire Excise Tax (1/4 or 1/8 cent)
<b>209</b>	<b>COUNTY FIRE PROTECTION [COUNTY]</b> State - Fire Marshall Allotment	<b>223</b>	<b>DWI</b> State - Formula Distribution (DFA) State - Local Grant (DFA) State Other Federal Grants
<b>209</b>	<b>FIRE PROTECTION</b> State - Fire Marshall Allotment	<b>225</b>	<b>CLERKS RECORDING AND FILING [COUNTY]</b> Clerk Equipment Fees
<b>211</b>	<b>LAW ENFORCEMENT PROTECTION</b> State-Law Enforcement Protection	<b>226</b>	<b>JAIL - DETENTION [COUNTY]</b> GRT - County Correctional Dedication Care of Prisoners Work Release State - Care of Prisoners Federal - Care of Prisoners
<b>214</b>	<b>LODGERS' TAX</b> Lodgers' Tax	<b>299</b>	<b>OTHER FUNDS - MISCELLANEOUS</b> 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.
<b>216</b>	<b>STREET</b> GRT - Infrastructure (1/8 cent) GRT - Municipal Gasoline Tax - (1 cent / 2 cent) Motor Vehicle - Registration (all) State Grants Federal Grants		

	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) %
<b>REVENUES</b>						
<b>Taxes:</b>						
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
<b>Intergovernmental-State Shared:</b>						
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%)
<b>Legislative Appropriations</b>	0	0	0	n/a	0	n/a
<b>Interest Income</b>	0	0	0	n/a	0	n/a
<b>Investment Income</b>	0	0	0	n/a	0	n/a
<b>Miscellaneous</b>	11,000	11,001	30,903	180.91%	27,000	(12.63%)
<b>TOTAL ROAD FUND REVENUES</b>	1,013,976	1,003,001	707,204	(29.49%)	697,000	(1.44%)
<b>EXPENDITURES</b>						
<b>Current:</b>						
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		n/a	0	n/a
<b>Debt Service:</b>			0			
Principal	0	0	0	n/a	0	n/a
Interest	0	0		n/a	0	n/a
<b>TOTAL ROAD FUND EXPENDITURES</b>	1,647,090	1,652,209	1,645,719	(0.39%)	1,695,385	3.02%
<b>OTHER FINANCING SOURCES</b>						
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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	502,715	666,432	777,373	16.65%	995,729	28.09%

Road Fund - County - FY2010 - Operating Budget

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

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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:  
GRANT COUNTY

CAPITAL PROJECTS FUND

Fiscal Year 2018

	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) %
<b>REVENUES</b>						
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%
<b>TOTAL CAPITAL PROJECTS REVENUES</b>	1,201,976	2,033,256	4,867,943	139.42%	2,640,060	(45.77%)
<b>EXPENDITURES</b>						
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%
<b>TOTAL CAPITAL PROJECTS EXPENDITURES</b>	886,729	1,528,416	6,531,899	327.36%	4,349,372	(33.41%)
<b>OTHER FINANCING SOURCES</b>						
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%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	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) %
<b>GENERAL OBLIGATION BONDS [FUND 401]</b>						
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
<b>REVENUE BONDS [FUND 402]</b>						
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%)
<b>OTHER DEBT SERVICE [FUND 403]</b>						
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) %
<b>REVENUES</b>						
<b>Water Fund</b>						
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
<b>TOTAL REVENUES - Water Fund</b>	0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>						
<b>Water Fund</b>	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Water Fund</b>	0	0	0	n/a	0	n/a
<b>REVENUES</b>						
<b>Solid Waste</b>						
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
<b>TOTAL REVENUES - Solid Waste</b>	475,990	460,756	424,319	(7.91%)	421,500	(0.66%)
<b>EXPENDITURES</b>						
<b>Solid Waste</b>	321,305	601,055	704,643	17.23%	730,477	3.67%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	0	0	303,248	n/a	284,309	(6.25%)
Transfers (Out)	(100,000)	(100,000)	0	(100.00%)	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Solid Waste</b>	(100,000)	(100,000)	303,248	(403.25%)	284,309	(6.25%)
<b>REVENUES</b>						
<b>Waste Water</b>						
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
<b>TOTAL REVENUES - Waste Water</b>	12,500	7,400	23,980	224.05%	24,060	0.33%
<b>EXPENDITURES</b>						
<b>Waste Water</b>	10,000	47,885	58,214	21.57%	61,500	5.64%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	0	35,000	35,356	1.02%	42,818	21.11%
Transfers (Out)	0	0	0	n/a	(14,156)	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Waste Water</b>	0	35,000	35,356	1.02%	28,662	(18.93%)
<b>REVENUES</b>						
<b>Airport</b>						
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%)
<b>EXPENDITURES</b>						
<b>Airport</b>	165,124	145,817	694,801	376.49%	797,327	14.76%
<b>OTHER FINANCING SOURCES</b>						
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%)
<b>REVENUES</b>						
<b>Ambulance</b>						
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
<b>EXPENDITURES</b>						
<b>Ambulance</b>	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>						
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
<b>REVENUES</b>						
<b>Cemetery</b>						
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
<b>EXPENDITURES</b>						
<b>Cemetery</b>	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>						
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
<b>REVENUES</b>						
<b>Housing</b>						
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
<b>EXPENDITURES</b>						
<b>Housing</b>	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>						
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) %
<b>REVENUES</b>						
<b>Parking Facilities</b>						
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
<b>TOTAL REVENUES - Parking</b>	0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>						
<b>Parking Facilities</b>	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Parking</b>	0	0	0	n/a	0	n/a
<b>REVENUES</b>						
<b>Other Enterprise (BUSINESS CONFRENCE CENTER)</b>						
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
<b>TOTAL REVENUES - Other Enterprise</b>	0	0	0	n/a	160,000	n/a
<b>EXPENDITURES</b>						
<b>Other Enterprise</b>	0	0	0	n/a	201,500	n/a
<b>OTHER FINANCING SOURCES</b>						
Transfers In	0	0	0	n/a	213,268	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Other Enterprise</b>	0	0	0	n/a	213,268	n/a
<b>REVENUES</b>						
<b>Other Enterprise (Shooting Range)</b>						
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
<b>TOTAL REVENUES - Other Enterprise</b>	11,500	14,500	13,302	(8.26%)	13,000	(2.27%)
<b>EXPENDITURES</b>						
<b>Other Enterprise</b>	32,200	32,200	30,115	(6.48%)	42,601	41.46%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	0	0	15,000	n/a	19,742	31.61%
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Other Enterprise</b>	0	0	15,000	n/a	19,742	31.61%
<b>REVENUES</b>						
<b>Other Enterprise (enter fund name)</b>						
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

COUNTY:  
GRANT COUNTY

ENTERPRISE FUNDS

Fiscal Year 2018

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
<b>EXPENDITURES</b>						
Other Enterprise	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>						
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
<b>REVENUES</b>						
<b>Other Enterprise (enter fund name)</b>						
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
<b>EXPENDITURES</b>						
Other Enterprise	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>						
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) %
<b>INTERNAL SERVICE FUNDS [600]</b>						
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%)
<b>TOTAL REVENUES</b>	<b>717,000</b>	<b>691,713</b>	<b>622,441</b>	<b>(10.01%)</b>	<b>599,900</b>	<b>(3.62%)</b>
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
<b>TOTAL EXPENDITURES</b>	<b>732,285</b>	<b>756,332</b>	<b>651,619</b>	<b>(13.84%)</b>	<b>746,091</b>	<b>14.50%</b>
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
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>0</b>	<b>31,713</b>	<b>97,099</b>	<b>206.18%</b>	<b>3,900</b>	<b>(95.98%)</b>
<b>TRUST AND AGENCY FUNDS [700]</b>						
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
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>n/a</b>
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>n/a</b>
OTHER FINANCING SOURCES						
Transfers In	0	14,771	0	(100.00%)	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>0</b>	<b>14,771</b>	<b>0</b>	<b>(100.00%)</b>	<b>0</b>	<b>n/a</b>

# 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