

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

COUNTY:  
Colfax County

Fiscal Year: 2017-2018

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 [B X C]
RESIDENTIAL	\$387,965,698	0.007213	2,798,397
NON-RESIDENTIAL	\$232,571,685	0.01035	2,407,117
OIL & GAS PRODUCTION	\$24,000,164	0.01035	248,402
OIL & GAS EQUIPMENT	\$4,346,830	0.01035	44,990
COPPER	\$0	0	0
Sub Total			5,498,905
Collection Rate%			93%
<b>TOTAL PRODUCTION</b>			<b>\$5,087,587</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 **2017-2018**

COUNTY:  
**Colfax County**

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	\$5,026,132	\$0	7,068,391	(927,934)	5,884,106	\$5,282,483	1,471,027	\$3,811,456
CORRECTION	201	\$37,355	\$0	622,529	0	620,581	\$39,303		\$39,303
ENVIRONMENTAL GRT	202	\$160,381	\$0	70,000	(100,000)	0	\$130,381		\$130,381
COUNTY PROPERTY VALUATION	203	\$301,339	\$0	163,000	0	219,613	\$244,726		\$244,726
COUNTY ROAD	204	\$33,526	\$0	303,600	733,891	986,192	\$84,825	82,183	\$2,642
EMS	206	\$0	\$0	0	0	0	\$0		\$0
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FARM & RANGE IMPROVEMENT	208	\$555	\$0	7	0	0	\$562		\$562
FIRE PROTECTION FUND	209	\$891,582	\$0	927,963	(165,572)	928,236	\$725,736		\$725,736
LEPF	211	\$0	\$0	26,600	(17,285)	9,315	(\$0)		(\$0)
LODGERS' TAX	214	\$0	\$0	0	0	0	\$0		\$0
RECREATION	217	\$897	\$0	0	0	0	\$897		\$897
INTERGOVERNMENTAL GRANTS	218	\$198,905	\$0	639,547	71,450	721,365	\$188,537		\$188,537
SENIOR CITIZEN	219	\$0	\$0	0	0	0	\$0		\$0
COUNTY INDIGENT FUND	220	\$170,014	\$0	355,000	0	420,000	\$105,014		\$105,014
COUNTY HOSPITAL FUND	221	\$0	\$0	0	0	0	\$0		\$0
COUNTY FIRE PROTECTION	222	\$67,426	\$0	140,000	0	140,000	\$67,426		\$67,426
DWI PROGRAM	223	\$38,755	\$0	149,250	0	119,889	\$68,116		\$68,116
CLERK RECORDING AND FILING	225	\$124,364	\$0	25,000	0	25,000	\$124,364		\$124,364
JAIL - DETENTION FUND	226	\$0	\$0	0	0	0	\$0		\$0
OTHER	299	\$2,071	\$0	10,000	0	10,000	\$2,071		\$2,071
CAPITAL PROJECT FUNDS	300	\$2,042,670	\$0	295,000	3,124,243	4,004,000	\$1,457,913		\$1,457,913
G. O. BONDS	401	\$0	\$0	0	0	0	\$0		\$0
REVENUE BONDS	402	\$328,254	\$0	32,000	0	341,775	\$18,479		\$18,479
DEBT SERVICE OTHER	403	\$3,450,167	\$0	24,447	(2,868,793)	585,070	\$20,751		\$20,751
ENTERPRISE FUNDS	500								
Water Fund		\$0	\$0	0	0	0	\$0		\$0
Solid Waste		\$193,301	\$0	350,000	100,000	418,266	\$225,035		\$225,035
Waste Water			\$0	0	0	0	\$0		\$0
Airport		\$11,386	\$0	176,000	50,000	226,232	\$11,154		\$11,154
Ambulance		\$0	\$0	0	0	0	\$0		\$0
Cemetery		\$0	\$0	0	0	0	\$0		\$0
Housing		\$0	\$0	0	0	0	\$0		\$0
Parking		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
INTERNAL SERVICE FUNDS	600	\$0	\$0	0	0	0	\$0		\$0
TRUST AND AGENCY FUNDS	700	\$0	\$0	0	0	0	\$0		\$0
<b>GRAND TOTAL - ALL FUNDS</b>		<b>\$13,079,078</b>	<b>\$0</b>	<b>\$11,378,334</b>	<b>\$0</b>	<b>\$15,659,640</b>	<b>\$8,797,771</b>	<b>\$1,553,210</b>	<b>\$7,244,561</b>

	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>REVENUES</b>						
<b>Taxes:</b>						
Property Tax - Current Year	4,524,902	4,673,131	4,750,984	1.67%	4,816,141	1.37%
Property Tax - Delinquent	319,855	327,870	314,304	(4.14%)	350,000	11.36%
Property Tax - Penalty & Interest	174,580	158,782	180,834	13.89%	185,000	2.30%
Oil and Gas - Equipment	0	0	12,022	n/a	12,000	(0.19%)
Oil and Gas - Production	490,639	311,409	300,095	(3.63%)	300,000	(0.03%)
Franchise Fees	0	0	0	n/a	0	n/a
Gross receipts - Local Option	72,473	230,787	180,368	(21.85%)	230,000	27.52%
Gross Receipts - Infrastructure	0	0	0	n/a	0	n/a
Gross Receipts - Environment	0	0	0	n/a	0	n/a
<b>Gross Receipts - Hold Harmless</b>	208,542	654,650	1,045,082	59.64%	670,000	(35.89%)
Gross Receipts - Other Dedication	0	0	0	n/a	0	n/a
PILT	144,623	174,092	166,163	(4.55%)	150,000	(9.73%)
<b>Intergovernmental-State Shared:</b>						
Gross receipts - County Equalization	0	0	0	n/a	0	n/a
Cigarette Tax	0	0	0	n/a	0	n/a
Gas Tax	0	0	0	n/a	0	n/a
Motor Vehicle	127,608	132,186	106,016	(19.80%)	130,000	22.62%
Other Taxes	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	1,412	50,000	0	(100.00%)		n/a
Grants - Local	0	0	0	n/a	0	n/a
Legislative Appropriations	11,273	5,730	0	(100.00%)	5,000	n/a
Small Counties Assistance	0	0	0	n/a	0	n/a
<b>Licenses and Permits</b>	5,390	5,270	4,640	(11.95%)	5,050	8.84%
<b>Charges for Services</b>	115,305	141,953	104,973	(26.05%)	105,700	0.69%
<b>Fines And Forfeits</b>	0	0	0	n/a	0	n/a
<b>Interest on Investments</b>	54,775	68,731	86,189	25.40%	80,000	(7.18%)
<b>Miscellaneous</b>	50,152	32,507	96,998	198.40%	29,500	(69.59%)
<b>TOTAL GENERAL FUND REVENUES</b>	6,301,529	6,967,097	7,348,670	5.48%	7,068,391	(3.81%)
<b>EXPENDITURES</b>						
Executive-Legislative	467,313	397,520	382,199	(3.85%)	344,339	(9.91%)
Judicial	36,921	38,358	38,300	(0.15%)	39,257	2.50%
Elections	331,675	355,270	347,970	(2.05%)	381,453	9.62%
Finance & Administration	1,600,694	1,654,508	1,544,306	(6.66%)	1,644,431	6.48%
Public Safety	1,712,842	1,870,278	1,819,940	(2.69%)	2,242,776	23.23%
Highways & Streets	0	0	0	n/a	0	n/a
Senior Citizens	141,054	168,151	186,270	10.78%	171,000	(8.20%)
Sanitation	0	0	0	n/a	0	n/a
Health and Welfare	0	0	0	n/a	0	n/a
Culture and Recreation	3,098	2,250	2,250	0.00%	3,348	48.80%
Economic Development & Housing	0	0	0	n/a	0	n/a
Other - Miscellaneous	1,017,618	1,014,145	977,909	(3.57%)	1,057,502	8.14%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	5,311,215	5,500,481	5,299,143	(3.66%)	5,884,106	11.04%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	994,839	(525,000)	1,283,955	(344.56%)	325,000	(74.69%)
Transfers (Out)	(1,793,250)	286,000	(2,074,765)	(825.44%)	(1,252,934)	(39.61%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	(798,411)	(239,000)	(790,811)	230.88%	(927,934)	17.34%

**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 FINANCE &amp; ADMINISTRATION</b>
	Accounting Assessors Office Audit - Internal Audit - Independent Budget & Finance County Manager County Treasurer Purchasing Debt Admin Planning & Zoning Data Processing Personnel - Human Resources
<b>4 CHARGES FOR SERVICES</b>	<b>5 PUBLIC SAFETY</b>
Animal Pound Fees	Objective of the protection of persons and property. Major sub-functions are listed below:
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	
	Sheriff Fire Corrections Civil Defense
<b>5 FINES AND FORFEITS</b>	<b>6 HIGHWAYS AND STREETS</b>
Court Fines Other	
Library Fines	
Parking Fines	
Sale of Unclaimed/Confiscated Property	
	Streets/Sidewalks/Snow and Ice Removal Bridges and Tunnels Storm Drainage Street Lighting
<b>6 INTEREST ON INVESTMENTS</b>	<b>7 SENIOR CITIZENS</b>
<b>7 MISCELLANEOUS</b>	
Insurance Recoveries	
Joint Power Agreements (JPA's)	
Penalties	
Reimbursements/ Refunds	
Rents & Royalties	
Sale of Fixed Assets	
Sales - Other	
Vending/ Concession	
	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
	<b>9 HEALTH AND WELFARE</b>
	Includes all activities involved in the conservation and improvement of public health.
	Health Care Centers Public Health Administration Welfare Services Welfare Program Administration

**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]

ALL other GF revenues that do fit any of the aforementioned categories

**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:  
COLFAX COUNTY

SPECIAL REVENUE FUNDS

Fiscal Year **2017-2018**

SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>CORRECTIONS REVENUES</b>	<b>201</b>						
Correction Fees	201	226,396	172,983	253,978	46.82%	574,746	126.30%
Miscellaneous	201	36,812	28,144	31,152	10.69%	47,783	53.38%
<b>TOTAL Revenues</b>		263,208	201,127	285,130	41.77%	622,529	118.33%
<b>EXPENDITURES</b>	201	478,719	649,611	477,061	(26.56%)	620,581	30.08%
<b>OTHER FINANCING SOURCES</b>							
Transfers In	201	275,000	415,000	200,000	(51.81%)	0	(100.00%)
Transfers (Out)	201	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		275,000	415,000	200,000	(51.81%)	0	(100.00%)
<b>ENVIRONMENTAL REVENUES</b>	<b>202</b>						
GRT - Environmental	202	90,245	73,007	72,203	(1.10%)	70,000	(3.05%)
Miscellaneous	202	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		90,245	73,007	72,203	(1.10%)	70,000	(3.05%)
<b>EXPENDITURES</b>	202	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>							
Transfers In	202	0	0	0	n/a	0	n/a
Transfers (Out)	202	(75,000)	(75,000)	(80,000)	6.67%	(100,000)	25.00%
<b>TOTAL - OTHER FINANCING SOURCES</b>		(75,000)	(75,000)	(80,000)	6.67%	(100,000)	25.00%
<b>PROPERTY VALUATION REVENUES</b>	<b>203</b>						
Administrative Fee	203	149,513	158,103	158,159	0.04%	150,000	(5.16%)
Miscellaneous	203	0	200	9,829	4814.28%	13,000	32.27%
<b>TOTAL Revenues</b>		149,513	158,303	167,987	6.12%	163,000	(2.97%)
<b>EXPENDITURES</b>	203	128,802	195,239	164,628	(15.68%)	219,613	33.40%
<b>OTHER FINANCING SOURCES</b>							
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 REVENUES</b>	<b>206</b>						
State EMS Grant	206	0	0	0	n/a	0	n/a
Miscellaneous	206	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	206	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>							
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 REVENUES</b>	<b>207</b>						
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
<b>OTHER FINANCING SOURCES</b>							
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 REVENUES</b>	<b>208</b>						
Federal - Taylor Grazing	208	6	8	10	24.62%	7	(28.72%)
Miscellaneous	208	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		6	8	10	24.62%	7	(28.72%)

COUNTY:  
COLFAX COUNTY

SPECIAL REVENUE FUNDS

Fiscal Year **2017-2018**

SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>EXPENDITURES</b>	208	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>							
Transfers In	208	0	0	0	n/a	0	n/a
Transfers (Out)	208	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 REVENUES</b>	<b>209</b>						
State - Fire Marshall Allotment	209	759,995	788,965	837,713	6.18%	892,463	6.54%
Miscellaneous	209	118,255	360,119	46,506	(87.09%)	35,500	(23.67%)
<b>TOTAL Revenues</b>		878,250	1,149,084	884,219	(23.05%)	927,963	4.95%
<b>EXPENDITURES</b>	209	767,692	1,465,804	683,517	(53.37%)	928,236	35.80%
<b>OTHER FINANCING SOURCES</b>							
Transfers In	209	2	5,000		(100.00%)	0	n/a
Transfers (Out)	209	(111,546)	(131,910)	(268,245)	103.35%	(165,572)	(38.28%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		(111,544)	(126,910)	(268,245)	111.37%	(165,572)	(38.28%)
<b>LAW ENFORCEMENT PROTECTION REVENUES</b>	<b>211</b>						
State-Law Enforcement Protection	211	26,000	25,400	26,600	4.72%	26,600	0.00%
Miscellaneous	211	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		26,000	25,400	26,600	4.72%	26,600	0.00%
<b>EXPENDITURES</b>	211	46,960	34,154	30,916	(9.48%)	9,315	(69.87%)
<b>OTHER FINANCING SOURCES</b>							
Transfers In	211	0	0	0	n/a	0	n/a
Transfers (Out)	211	0	0	0	n/a	(17,285)	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	(17,285)	n/a
<b>LODGERS' TAX REVENUES</b>	<b>214</b>						
Lodgers' Tax	214	0	0	0	n/a	0	n/a
Miscellaneous	214	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	214	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>							
Transfers In	214	0	0	0	n/a	0	n/a
Transfers (Out)	214	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>RECREATION REVENUES</b>	<b>217</b>						
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
<b>OTHER FINANCING SOURCES</b>							
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 REVENUES</b>	<b>218</b>						
State Grants	218	732,421	724,378	483,331	(33.28%)	632,547	30.87%
Federal Grants	218	7,000	121,278	7,000	(94.23%)	7,000	0.00%
Miscellaneous	218	14,668	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		754,089	845,656	490,331	(42.02%)	639,547	30.43%
<b>EXPENDITURES</b>	218	807,828	618,448	554,160	(10.40%)	721,365	30.17%
<b>OTHER FINANCING SOURCES</b>							
Transfers In	218	150,000		512,000	n/a	71,450	(86.04%)
Transfers (Out)	218	(244,839)	(150,000)	(626,000)	317.33%		(100.00%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		(94,839)	(150,000)	(114,000)	(24.00%)	71,450	(162.68%)

SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>SENIOR CITIZENS</b>	<b>219</b>						
REVENUES							
State Grants	219	0	0	0	n/a	0	n/a
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	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	219	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	219	0	0	0	n/a	0	n/a
Transfers (Out)	219	0	0	0	n/a	0	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	385,000	390,453	351,059	(10.09%)	355,000	1.12%
Miscellaneous	220	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		385,000	390,453	351,059	(10.09%)	355,000	1.12%
<b>EXPENDITURES</b>	220	486,500	422,774	406,075	(3.95%)	420,000	3.43%
OTHER FINANCING SOURCES							
Transfers In	220	0	0	0	n/a	0	n/a
Transfers (Out)	200	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<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	150,000	146,017	144,413	(1.10%)	140,000	(3.06%)
Miscellaneous	222	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		150,000	146,017	144,413	(1.10%)	140,000	(3.06%)
<b>EXPENDITURES</b>	222	308,242	170,715	100,777	(40.97%)	140,000	38.92%
OTHER FINANCING SOURCES							
Transfers In	222	0	0	0	n/a	0	n/a
Transfers (Out)	222	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>DWI</b>	<b>223</b>						
REVENUES							
State - Formula Distribution (DFA)	223	89,431	105,613	65,622	(37.87%)	99,000	50.86%
State - Local Grant (DFA)	223	23,025	49,595	31,896	(35.69%)	20,750	(34.94%)
State Other	223	3,750	500	3,025	505.02%	3,000	(0.83%)
Federal Grants	223	0	0	0	n/a	0	n/a
Miscellaneous	223	32,625	21,750	27,065	24.44%	26,500	(2.09%)
<b>TOTAL Revenues</b>		148,831	177,458	127,608	(28.09%)	149,250	16.96%
<b>EXPENDITURES</b>	223	167,655	175,600	151,545	(13.70%)	119,889	(20.89%)
OTHER FINANCING SOURCES							
Transfers In	223	0	0	2,050	n/a	0	(100.00%)
Transfers (Out)	223	0	0	(2,050)	n/a	0	(100.00%)
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a



SPECIAL REVENUES	FUND NUMBER	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>CLERKS RECORDING AND FILING FEES REVENUES</b>	<b>225</b>						
Clerk Equipment Fees	225	25,000	23,383	22,636	(3.19%)	25,000	10.44%
Miscellaneous	225	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		25,000	23,383	22,636	(3.19%)	25,000	10.44%
<b>EXPENDITURES</b>	225	16,000	8,663	28,571	229.81%	25,000	(12.50%)
<b>OTHER FINANCING SOURCES</b>							
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 REVENUES</b>	<b>226</b>						
GRT - County Correctional Dedication	226	0	0	0	n/a	0	n/a
Care of Prisoners	226	0	0	0	n/a	0	n/a
Work Release	226	0	0	0	n/a	0	n/a
State - Care of Prisoners	226	0	0	0	n/a	0	n/a
Federal - Care of Prisoners	226	0	0	0	n/a	0	n/a
Miscellaneous	226	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>	226	0	0	0	n/a	0	n/a
<b>OTHER FINANCING SOURCES</b>							
Transfers In	226	0	0	0	n/a	0	n/a
Transfers (Out)	226	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>OTHER - SPECIAL</b>	<b>299</b>						
<b>TOTAL Revenues</b>	299	12,600	13,587	9,760	(28.17%)	10,000	2.46%
<b>TOTAL Expenditures</b>	299	124,466	69,049	51,761	(25.04%)	10,000	(80.68%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	299	0	0	20,000	n/a	0	(100.00%)

OTHER FUNDS - 299	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>FEDERAL FOREITURE FUND (450)</b>						
REVENUES	100	10	0	(100.00%)	0	n/a
EXPENDITURES	19,466	623	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>HOSPITAL FUND (802)</b>						
REVENUES	12,500	13,577	9,760	(28.11%)	10,000	2.46%
EXPENDITURES	105,000	68,426	51,761	(24.36%)	10,000	(80.68%)
OTHER FINANCING SOURCES						
Transfers In	0	0	20,000	n/a	0	(100.00%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	20,000	n/a	0	(100.00%)
<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>(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

OTHER FUNDS - 299	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(enter fund name here)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER 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	\$12,600	\$13,587	\$9,760	(28.17%)	\$10,000	2.46%
Expenditures - TOTAL	\$124,466	\$69,049	\$51,761	(25.04%)	\$10,000	(80.68%)
TOTAL - OTHER FINANCING SOURCES	\$0	\$0	\$20,000	n/a	\$0	(100.00%)

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

	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 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	135,000	195,071	142,351	(27.03%)	145,000	1.86%
Motor Vehicle Registration	147,000	169,607	158,100	(6.78%)	155,000	(1.96%)
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	53	161	201.78%	100	(37.76%)
Federal - Forest Reserve	33,299	30,000	3,707	(87.64%)	3,000	(19.08%)
<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>	0	5,436	2,050	(62.29%)	500	(75.61%)
<b>TOTAL ROAD FUND REVENUES</b>	315,299	400,167	306,369	(23.44%)	303,600	(0.90%)
<b>EXPENDITURES</b>						
<b>Current:</b>						
General Government	984,394	908,344	909,994	0.18%	981,192	7.82%
Public Works	14,000	6,649	0	(100.00%)	5,000	n/a
Capital Outlay	0	0	0	n/a	0	n/a
<b>Debt Service:</b>						
Principal	0	0	0	n/a	0	n/a
Interest	0	0	0	n/a	0	n/a
<b>TOTAL ROAD FUND EXPENDITURES</b>	998,394	914,993	909,994	(0.55%)	986,192	8.37%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	555,000	688,961	500,000	(27.43%)	733,891	46.78%
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>	555,000	688,961	500,000	(27.43%)	733,891	46.78%

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:  
Colfax County

CAPITAL PROJECTS FUND

Fiscal Year 2017-2018

	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>REVENUES</b>						
GRT- Dedication	0	0	0	n/a	0	n/a
<b>GRT- Hold Harmless</b>	0	0	0	n/a	0	n/a
GRT- Infrastructure	427,677	390,453	9,967	(97.45%)	10,000	0.33%
Bond Proceeds	0	0	68,370	n/a	0	(100.00%)
Local Grants	0	0	0	n/a	0	n/a
CDBG Funding	0	0	0	n/a	0	n/a
State Grants	734,950		256,964	n/a	10,000	(96.11%)
Federal Grants (other)	382,500	202,049	0	(100.00%)	0	n/a
Legislative Appropriations	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Miscellaneous	0	291,603	720,369	147.04%	275,000	(61.83%)
<b>TOTAL CAPITAL PROJECTS REVENUES</b>	1,545,127	884,105	1,055,670	19.41%	295,000	(72.06%)
<b>EXPENDITURES</b>						
Parks/Recreation	0	0	0	n/a	0	n/a
Housing	0	0	0	n/a	0	n/a
Equipment & Buildings	50,000	778,478	347,885	(55.31%)	350,000	0.61%
Facilities	0	0	4,089,159	n/a	3,644,000	(10.89%)
Transit	0	0	0	n/a	0	n/a
Utilities	0	0	0	n/a	0	n/a
Airports	1,196,750	379,964	339,776	(10.58%)	10,000	(97.06%)
Infrastructure	0	0	0	n/a	0	n/a
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		n/a
Other	245,000	474,257		(100.00%)	0	n/a
<b>TOTAL CAPITAL PROJECTS EXPENDITURES</b>	1,491,750	1,632,699	4,776,821	192.57%	4,004,000	(16.18%)
<b>OTHER FINANCING SOURCES</b>						
Transfers In	1,160,017	450,000	3,875,000	761.11%	3,529,243	(8.92%)
Transfers (Out)	(1,155,000)	(750,000)	(482,000)	(35.73%)	(405,000)	(15.98%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	5,017	(300,000)	3,393,000	(1231.00%)	3,124,243	(7.92%)

## 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 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>GENERAL OBLIGATION BONDS [FUND 401]</b>						
REVENUES:						
General Obligation - (Property tax)	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Other - Misc	0	0	0	n/a	0	n/a
<b>TOTAL REVENUES</b>	0	0	0	n/a	0	n/a
EXPENDITURES:						
General Obligation - Principal	0	0	0	n/a	0	n/a
General Obligation - Interest	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	0	n/a	0	n/a
<b>TOTAL EXPENDITURES</b>	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
<b>TOTAL - OTHER FINANCING SOURCES</b>	0	0	0	n/a	0	n/a
<b>REVENUE BONDS [FUND 402]</b>						
REVENUES:						
Bond Proceeds	0	0	0	n/a	0	n/a
Revenue Bonds - GRT	0	27,270	22,204	(18.58%)	0	(100.00%)
Investment Income	0	6,751	13,848	105.12%	32,000	131.08%
Revenue Bonds - Other	0	0	0	n/a	0	n/a
<b>REVENUE BOND REVENUE - TOTAL</b>	0	34,021	36,052	5.97%	32,000	(11.24%)
EXPENDITURES:						
Revenue Bonds - Principal	134,167	127,500	225,000	76.47%	235,000	4.44%
Revenue Bonds - Interest	176,383	354,265	209,800	(40.78%)	103,775	(50.54%)
Other Revenue Bond Payments	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	3,700	4,421	31,754	618.20%	3,000	(90.55%)
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	314,250	486,187	466,554	(4.04%)	341,775	(26.74%)
OTHER FINANCING SOURCES						
Transfers In	300,000	300,000	364,100	21.37%		(100.00%)
Transfers (Out)	0	0	(5,682,000)	n/a		(100.00%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	300,000	300,000	(5,317,900)	(1872.63%)	0	(100.00%)
<b>OTHER DEBT SERVICE [FUND 403]</b>						
Other Debt Service [NMFA, BOF, Misc]						
REVENUES:						
Investment Income	300	8	24,331	304037.50%	24,447	0.48%
Loan Revenue	0	0	198,689	n/a	0	(100.00%)
<b>OTHER DEBT SERVICE REVENUE - TOTAL</b>	300	8	223,020	2787650.00%	24,447	(89.04%)
EXPENDITURES:						
NMFA Loan Payments	107,699	111,755	660,569	491.09%	585,070	(11.43%)
Board of Finance Loan Payments	35,263	30,322		(100.00%)	0	n/a
Other Debt Service - Misc	806	524		(100.00%)	0	n/a
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	143,768	142,601	660,569	363.23%	585,070	(11.43%)
OTHER FINANCING SOURCES						
Transfers In	0	111,546	557,055	399.39%	580,450	4.20%
Transfers (Out)	0	(305,019)	0	(100.00%)	(3,449,243)	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>	0	(193,473)	557,055	(387.92%)	(2,868,793)	(614.99%)

ENTERPRISE FUNDS (Department)	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 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	228,414	203,591	361,174	77.40%	350,000	(3.09%)
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>	228,414	203,591	361,174	77.40%	350,000	(3.09%)
<b>EXPENDITURES</b>						
<b>Solid Waste</b>	333,894	359,553	360,030	0.13%	418,266	16.18%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	75,000	75,000	110,000	46.67%	100,000	(9.09%)
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Solid Waste</b>	75,000	75,000	110,000	46.67%	100,000	(9.09%)
<b>REVENUES</b>						
<b>Waste Water</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 - Waste Water</b>	0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>						
<b>Waste Water</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 - Waste Water</b>	0	0	0	n/a	0	n/a
<b>REVENUES</b>						
<b>Airport</b>						
Charges for Services	77,968	159,722	93,557	(41.42%)	175,000	87.05%
Interest on Investments	0	0	1,635	n/a	1,000	(38.82%)
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 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
Other	0	0	0	n/a	0	n/a
<b>TOTAL REVENUES - Airport</b>	77,968	159,722	95,192	(40.40%)	176,000	84.89%
<b>EXPENDITURES</b>						
<b>Airport</b>	281,906	196,793	212,421	7.94%	226,232	6.50%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	75,000	25,000	116,000	364.00%	50,000	(56.90%)
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES - Airport</b>	75,000	25,000	116,000	364.00%	50,000	(56.90%)
<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
<b>TOTAL REVENUES - Ambulance</b>	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
<b>TOTAL - OTHER FINANCING SOURCES - Ambulance</b>	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
<b>TOTAL REVENUES - Cemetery</b>	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
<b>TOTAL - OTHER FINANCING SOURCES -</b>	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
<b>TOTAL REVENUES - Housing</b>	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
<b>TOTAL - OTHER FINANCING SOURCES - Housing</b>	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 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 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 (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
<b>TOTAL REVENUES - Other Enterprise</b>	0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>						
<b>Other Enterprise</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 - Other Enterprise</b>	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
<b>TOTAL REVENUES - Other Enterprise</b>	0	0	0	n/a	0	n/a
<b>EXPENDITURES</b>						
<b>Other Enterprise</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 - Other Enterprise</b>	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

ENTERPRISE FUNDS (Department)	6/30/2015 FISCAL YEAR ACTUAL	6/30/2016 FISCAL YEAR ACTUAL	FY 2017 FINAL BUDGET 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 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>						
<b>Other Enterprise</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 - 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>						
<b>Other Enterprise</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 - 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 6/30/2017	VARIANCE FY2015 - FY2016 INC / (DEC) %	FY 2017 BUDGET REQUEST	VARIANCE FY2016 - FY2017 INC / (DEC) %
<b>INTERNAL SERVICE FUNDS [600]</b>						
REVENUES						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Miscellaneous revenues	0	0	0	n/a	0	n/a
<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						
Operating Expenditures	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	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>n/a</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	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</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