

EXHIBIT D

STATE OF NEW MEXICO
COUNTY OF VALENCIA
RESOLUTION NO. 2013- 31

ADOPT FISCAL YEAR 2013-2014 FINAL BUDGET AND SUBMIT TO DFA

WHEREAS, the Governing Board in and for the County of Valencia, State of New Mexico has developed a preliminary budget for fiscal year 2013-2014; and

WHEREAS, the preliminary budget was approved by DFA on June 28, 2013; and

WHEREAS, the following changes to the preliminary budget have been applied to the final budget:

\$541,269 total budgeted revenues and expenditures for the juvenile justice program; \$50,000 to increase expenditures to the Finance and Administration Fund for a grant writer position; \$62,573 total budgeted revenues and expenditures in capital outlay funding to purchase a van at the Older Americans Program; \$602,661 total budgeted for revenues and \$879,161 in expenditures to the Older Americans Program; \$153,410 to reflect decreases to sheriff, fire and public works GRT funds; \$108,688 to increase transfers to the Sheriff's GRT fund; \$1,214,537 adjustment moving funds from Indigent Fund beginning balance to General Fund beginning balance due to a GRT recalculation; \$450,000 to increase general fund gross receipts revenues due to recalculation of 1/16 GRT; \$625,397 budgeted total Cap School Bus & Co-op program; \$12,951 to reflect actual grant revenues and adjust grant expenditures to the Solid Waste Department; \$517,196 total budgeted revenues and \$538,521 budgeted expenditures to intergovernmental grants due to Governor's Executive Order 2013-006; \$192,180 to increase budgeted transfers and \$379,500 expenditures to the Solid Waste Department to operate the Conejo Transfer Station through December 31, 2013; \$26,000 total budget for the recreation fund to increase grant revenues and expenditures; \$721,017 to reflect actual state fire fund revenues received less \$123,654 in state fire fund intercepts and \$597,363 in state fire fund expenditures allocated to each Valencia County Fire Department in specific amounts identified by the State Fire Marshal Division.

WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year 2014.

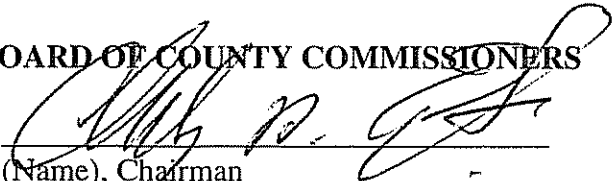
NOW THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners, County of Valencia, State of New Mexico hereby approves the aforementioned adjustments to the certified preliminary 2014 budget and respectfully requests approval of the final Fiscal Year 2014 budget from the Local Government Division of the Department of Finance and Administration.

B: 76 P: 222

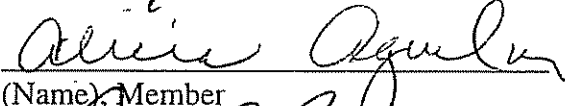


Resolved: In the Regular Board Session this 24th day of July, 2013.

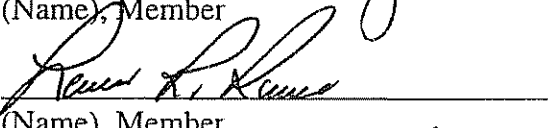
VALENCIA COUNTY BOARD OF COUNTY COMMISSIONERS



(Name), Chairman



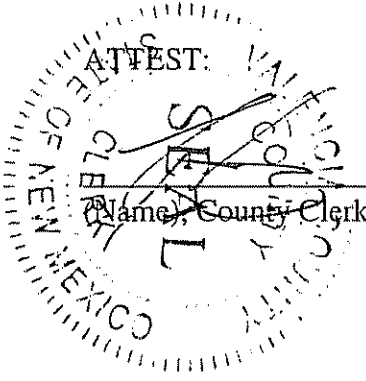
(Name), Member



(Name), Member



(Name), Member

ATTEST:


(Name), County Clerk



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

COUNTY:
Valencia

Fiscal Year: 2013-2014

ROUNDED TO NEAREST DOLLAR

(A) PROPERTY TAX CATEGORY	(B) (TAX YEAR) _____ FINAL VALUATIONS	(C) OPERATING TAX RATE (i.e \$11.85 should be entered as 0.01185)	(D) TOTAL PRODUCTION [B X C]
RESIDENTIAL	\$882,373,879	0.006508	5,742,489
NON-RESIDENTIAL	\$376,925,880	0.01185	4,466,572
OIL & GAS PRODUCTION	\$0	0	0
OIL & GAS EQUIPMENT	\$0	0	0
COPPER	\$0	0	0
Sub Total			10,209,061
Collection Rate%			94%
TOTAL PRODUCTION			\$9,596,517

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:

B: 76 P: 224



COUNTY: **Valencia**
 New Mexico Department of Finance and Administration
 Local Government Division
 Budget Request Recapitulation
 Fiscal Year **2013-2014**
 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	\$5,605,171	\$0	14,560,188	(5,848,720)	10,425,308	\$3,891,331	2,606,327	\$1,285,004
CORRECTION	201	\$7,332	\$0	67,043	360,000	426,500	\$7,875		\$7,875
ENVIRONMENTAL GRT	202	\$0	\$0	187,320	192,180	379,500	(\$0)		(\$0)
COUNTY PROPERTY VALUATION	203	\$346,992	\$0	337,625	0	496,428	\$188,189		\$188,189
COUNTY ROAD	204	\$0	\$0	888,229	2,739,521	3,348,692	\$279,058	279,058	(\$0)
EMS	206	\$19,215	\$0	52,513	0	51,992	\$19,736		\$19,736
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FARM & RANGE IMPROVEMENT	208	\$0	\$0	4,000	6,000	10,000	\$0		\$0
FIRE PROTECTION FUND	209	\$603,680	\$0	721,017	(123,654)	230,400	\$970,643		\$970,643
LEPF	211	\$14,942	\$0	54,600	0	54,600	\$14,942		\$14,942
LODGERS' TAX	214	\$0	\$0	0	0	0	\$0		\$0
RECREATION	217	\$7,486	\$0	25,562	0	26,000	\$7,048		\$7,048
INTERGOVERNMENTAL GRANTS	218	\$232,443	\$0	517,196	21,325	538,521	\$232,443		\$232,443
SENIOR CITIZEN	219	\$0	\$0	602,661	276,500	879,161	\$0		\$0
COUNTY INDIGENT FUND	220	\$2,657,655	\$600,000	1,043,926	0	1,043,202	\$3,258,380		\$3,258,380
COUNTY HOSPITAL FUND	221	\$0	\$0	0	0	0	\$0		\$0
COUNTY FIRE PROTECTION	222	\$445,533	\$0	276,299	(45,899)	#REF!	#REF!		#REF!
DWI PROGRAM	223	\$20,593	\$0	35,670	0	35,670	\$20,593		\$20,593
CLERK RECORDING AND FILING	225	\$125,342	\$0	88,858	0	50,110	\$164,090		\$164,090
JAIL - DETENTION FUND	226	\$0	\$0	668,046	3,066,646	3,734,692	\$0		\$0
OTHER	299	\$1,726,722	\$0	3,250,428	(813,452)	3,475,337	\$688,362		\$688,362
CAPITAL PROJECT FUNDS	300	\$0	\$0	0	0	0	\$0		\$0
G. O. BONDS	401	\$712,783	\$0	896,865	0	916,071	\$693,577		\$693,577
REVENUE BONDS	402	\$217,053	\$0	134,228	0	196,600	\$154,681		\$154,681
DEBT SERVICE OTHER	403	\$708,814	\$0	0	169,553	169,553	\$708,814		\$708,814
ENTERPRISE FUNDS	500								
Water Fund		\$0	\$0	0	0	0	\$0		\$0
Solid Waste		\$0	\$0	0	0	0	\$0		\$0
Waste Water		\$0	\$0	0	0	0	\$0		\$0
Airport		\$0	\$0	0	0	0	\$0		\$0
Ambulance		\$0	\$0	0	0	0	\$0		\$0
Cemetery		\$0	\$0	0	0	0	\$0		\$0
Housing		\$0	\$0	0	0	0	\$0		\$0
Parking		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
Other Enterprise (enter fund name)		\$0	\$0	0	0	0	\$0		\$0
INTERNAL SERVICE FUNDS	600	\$0	\$0	0	0	0	\$0		\$0
TRUST AND AGENCY FUNDS	700	\$17,237,381	\$0	6,689,746	0	1,031,444	\$22,895,683		\$22,895,683
GRAND TOTAL - ALL FUNDS		\$30,689,137	\$600,000	\$31,102,020	(\$0)	#REF!	#REF!	\$2,885,385	#REF!

	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES						
Taxes:						
Property Tax - Current Year	8,812,234	9,109,485	9,590,713	5.28%	9,596,517	0.06%
Property Tax - Delinquent	674,714	673,411	683,182	1.45%	759,406	11.16%
Property Tax - Penalty & Interest	366,882	393,286	341,208	(13.24%)	351,743	3.09%
Oil and Gas - Equipment	0	0	0	n/a	0	n/a
Oil and Gas - Production	0	0	0	n/a	0	n/a
Franchise Fees	97,602	94,954	106,000	11.63%	96,713	(8.76%)
Gross receipts - Local Option	1,378,024	0	1,039,497	n/a	450,000	(56.71%)
Gross Receipts - Infrastructure	0	0	0	n/a	0	n/a
Gross Receipts - Environment	0	0	0	n/a	0	n/a
Gross Receipts - Other Dedication	0	0	0	n/a	0	n/a
PILT	43,500	74,935	43,500	(41.95%)	37,468	(13.87%)
Intergovernmental-State Shared:						
Gross receipts - County Equalization	0	1,625,710	1,625,709	(0.00%)	1,978,328	21.69%
Cigarette Tax	0	0	0	n/a	0	n/a
Gas Tax	0	0	0	n/a	0	n/a
Motor Vehicle	528,427	544,405	522,671	(3.99%)	474,787	(9.16%)
Other Taxes	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	145,720	0	(100.00%)	74,300	n/a
Grants - Local	0	0	0	n/a	0	n/a
Legislative Appropriations	0	0	0	(87.25%)	0	204.10%
Small Counties Assistance	0	0	0	n/a	0	n/a
Licenses and Permits	88,495	181,816	23,189	#REF!	70,517	#REF!
Charges for Services	502,593	353,558	477,889	35.17%	491,171	2.78%
Fines And Forfeits	0	0	0	n/a	0	n/a
Interest on Investments	0	(17,092)	0	(100.00%)	(19,511)	n/a
Miscellaneous	63,451	242,223	33,570	(86.14%)	198,750	492.05%
TOTAL GENERAL FUND REVENUES	12,555,922	13,422,410	14,487,128	7.93%	14,560,188	0.50%
EXPENDITURES						
Executive-Legislative	855,149	890,611	1,537,139	72.59%	1,082,911	(29.55%)
Judicial	26,761	30,109	28,379	(5.75%)	33,952	19.64%
Elections	216,434	504,152	651,123	29.15%	642,515	(1.32%)
Finance & Administration	3,703,693	2,852,277	3,099,321	8.66%	3,212,835	3.66%
Public Safety	3,119,030	4,354,827	4,847,959	11.32%	5,322,733	9.79%
Highways & Streets	0	0	0	n/a	0	n/a
Senior Citizens	0	0	0	n/a	0	n/a
Sanitation	0	0	0	n/a	0	n/a
Health and Welfare	0	0	0	n/a	0	n/a
Culture and Recreation	0	0	0	n/a	0	n/a
Economic Development & Housing	0	0	0	n/a	130,362	n/a
Other - Miscellaneous	0	0	0	n/a	0	n/a
TOTAL GENERAL FUND EXPENDITURES	7,921,067	8,631,976	10,163,921	17.75%	10,425,308	2.57%
OTHER FINANCING SOURCES						
Transfers In	1,072,891	77,341	1,039,497	1244.04%	922,140	(11.29%)
Transfers (Out)	(6,213,982)	(5,422,108)	(6,811,803)	25.63%	(6,770,860)	(0.60%)
TOTAL - OTHER FINANCING SOURCES	(5,141,091)	(5,344,767)	(5,772,306)	8.00%	(5,848,720)	1.32%

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

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

GENERAL FUND - County Operational Budget

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

B: 76 P: 227

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

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

GENERAL FUND - County Operational Budget

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

EXPENDITURE CLASSIFICATION
[function/program/classification]

Welfare Services
Welfare Program Administration

B: 76 P: 228



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]
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

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COUNTY:
Valencia

SPECIAL REVENUE FUNDS

Fiscal Year 2013-2014

SPECIAL REVENUES	FUND NUMBER	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
CORRECTIONS REVENUES	201						
Correction Fees	201	0		0	n/a	0	n/a
Miscellaneous	201	1,112	59,598	68,700	15.27%	67,043	(2.41%)
TOTAL Revenues		1,112	59,598	68,700	15.27%	67,043	(2.41%)
EXPENDITURES	201	456,873	544,844	517,500	(5.02%)	426,500	(17.58%)
OTHER FINANCING SOURCES							
Transfers In	201	455,761	394,133	539,913	36.99%	360,000	(33.32%)
Transfers (Out)	201	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		455,761	394,133	539,913	36.99%	360,000	(33.32%)
ENVIRONMENTAL REVENUES	202						
GRI - Environmental	202	163,279	153,610	150,000	(2.35%)	120,946	(19.37%)
Miscellaneous	202	272,085	286,895	264,000	(7.98%)	66,373	(74.86%)
TOTAL Revenues		435,364	440,505	414,000	(6.02%)	187,320	(54.75%)
EXPENDITURES	202	762,159	786,530	759,671	(3.41%)	379,500	(50.04%)
OTHER FINANCING SOURCES							
Transfers In	202	0	318,175	430,169	35.20%	192,180	(55.32%)
Transfers (Out)	202	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	318,175	430,169	35.20%	192,180	(55.32%)
PROPERTY VALUATION REVENUES	203						
Administrative Fee	203	349,419	355,826	317,750	(10.70%)	336,094	5.77%
Miscellaneous	203	3,966	1,830	25,000	1266.12%	1,531	(93.88%)
TOTAL Revenues		353,385	357,656	342,750	(4.17%)	337,625	(1.50%)
EXPENDITURES	203	335,394	407,834	455,604	11.71%	496,428	8.96%
OTHER FINANCING SOURCES							
Transfers In	203	0	0	0	n/a	0	n/a
Transfers (Out)	203	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
EMS REVENUES	206						
State EMS Grant	206	51,771	0	51,992	n/a	51,992	0.00%
Miscellaneous	206	784	51,038	0	(100.00%)	521	n/a
TOTAL Revenues		52,555	51,038	51,992	1.87%	52,513	1.00%
EXPENDITURES	206	51,792	36,720	58,612	59.62%	51,992	(11.29%)
OTHER FINANCING SOURCES							
Transfers In	206	1,425	0	0	n/a	0	n/a
Transfers (Out)	206	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		1,425	0	0	n/a	0	n/a
E911 REVENUES	207						
State-E-911 Enhancement	207	0	0	0	n/a	0	n/a
Network & Data Base Grant	207	0	0	0	n/a	0	n/a
Miscellaneous	207	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	207	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	207	0	0	0	n/a	0	n/a
Transfers (Out)	207	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a

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COUNTY:
Valencia

SPECIAL REVENUE FUNDS

Fiscal Year 2013-2014

SPECIAL REVENUES	FUND NUMBER	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
FARM & RANGE REVENUES	208						
Federal - Taylor Grazing	208	2,728	3,355	4,000	19.23%	4,000	0.00%
Miscellaneous	208	0	0	0	n/a	0	n/a
TOTAL Revenues		2,728	3,355	4,000	19.23%	4,000	0.00%
EXPENDITURES	208	4,000	4,000	10,000	150.00%	10,000	0.00%
OTHER FINANCING SOURCES							
Transfers In	208	569	1,272	6,000	371.70%	6,000	0.00%
Transfers (Out)	208	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		569	1,272	6,000	371.70%	6,000	0.00%
COUNTY FIRE PROTECTION REVENUES	209						
State - Fire Marshall Allotment	209	668,632	695,287	734,765	5.68%	721,017	(62.40%)
Miscellaneous	209	29,825	335,265	0	(100.00%)	0	n/a
TOTAL Revenues		698,457	1,030,552	734,765	(28.70%)	721,017	(1.87%)
EXPENDITURES	209	694,366	1,030,551	1,436,882	39.43%	625,279	(83.97%)
OTHER FINANCING SOURCES							
Transfers In	209	57,690	0	0	n/a	0	n/a
Transfers (Out)	209	0	0	(163,293)	n/a	(123,654)	(24.27%)
TOTAL - OTHER FINANCING SOURCES		57,690	0	(163,293)	n/a	(123,654)	(24.27%)
LAW ENFORCEMENT PROTECTION REVENUES	211						
State-Law Enforcement Protection	211	48,600	49,800	54,000	8.43%	54,600	1.11%
Miscellaneous	211	0	0	0	n/a		n/a
TOTAL Revenues		48,600	49,800	54,000	8.43%	54,600	1.11%
EXPENDITURES	211	128,886	49,760	54,000	8.52%	54,600	1.11%
OTHER FINANCING SOURCES							
Transfers In	211	64,338	0	0	n/a	0	n/a
Transfers (Out)	211	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		64,338	0	0	n/a	0	n/a
LODGERS' TAX REVENUES	214						
Lodgers' Tax	214	0	0	0	n/a	0	n/a
Miscellaneous	214	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	214	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	214	0	0	0	n/a	0	n/a
Transfers (Out)	214	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
RECREATION REVENUES	217						
Cigarette Tax - (1 cent)	217	0	0	0	n/a	0	n/a
Miscellaneous	217	24,318	23,657	21,000	(11.23%)	25,562	21.72%
TOTAL Revenues		24,318	23,657	21,000	(11.23%)	25,562	21.72%
EXPENDITURES	217	20,019	20,180	21,000	4.06%	26,000	23.81%
OTHER FINANCING SOURCES							
Transfers In	217	21	0	0	n/a	0	n/a
Transfers (Out)	217	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		21	0	0	n/a	0	n/a

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COUNTY:
Valencia

SPECIAL REVENUE FUNDS

Fiscal Year 2013-2014

SPECIAL REVENUES	FUND NUMBER	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
INTERGOVERNMENTAL GRANTS	218						
REVENUES							
State Grants	218	252,350	817,379	1,754,113	114.60%	517,196	(70.52%)
Federal Grants	218	68,235	56,247	34,439	(38.77%)	0	(100.00%)
Miscellaneous	218	0	0	0	n/a	0	n/a
TOTAL Revenues		320,585	873,626	1,788,552	104.73%	517,196	(71.08%)
EXPENDITURES	218	253,178	813,364	617,840	(24.04%)	538,521	(12.84%)
OTHER FINANCING SOURCES							
Transfers In	218	0	539,294	0	(100.00%)	21,325	n/a
Transfers (Out)	218	0	(19,829)	0	(100.00%)	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	519,465	0	(100.00%)	21,325	n/a

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SPECIAL REVENUES	FUND NUMBER	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
SENIOR CITIZENS REVENUES	219						
State Grants	219	283,658	279,914	264,654	(5.45%)	307,548	16.21%
Federal Grants	219	231,255	243,236	151,780	(37.60%)	241,813	59.32%
Miscellaneous	219	67,422	54,049	48,321	(10.60%)	53,300	10.30%
TOTAL Revenues		582,335	577,199	464,755	(19.48%)	602,661	29.67%
EXPENDITURES	219	792,361	803,758	845,719	5.22%	879,161	3.95%
OTHER FINANCING SOURCES							
Transfers In	219	276,500	172,804	0	(100.00%)	276,500	n/a
Transfers (Out)	219	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		276,500	172,804	0	(100.00%)	276,500	n/a
INDIGENT REVENUES	220						
GRT - County Indigent	220	1,072,891	1,039,222	1,058,275	1.83%	1,043,926	(1.36%)
Miscellaneous	220	14,500	10,126	0	(100.00%)	0	n/a
TOTAL Revenues		1,087,391	1,049,348	1,058,275	0.85%	1,043,926	(1.36%)
EXPENDITURES	220	749,255	1,025,331	1,448,543	41.28%	1,043,202	(27.98%)
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
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
HOSPITAL REVENUES	221						
GRT - Special/Local Hospital	221	0	0	0	n/a	0	n/a
GRT - Hospital Emergency	221	0	0	0	n/a	0	n/a
GRT - County Health Care	221	0	0	0	n/a	0	n/a
Miscellaneous	221	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	221	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	221	0	0	0	n/a	0	n/a
Transfers (Out)	221	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
COUNTY FIRE PROTECTION REVENUES	222						
GRT - Fire Excise Tax (1/4 or 1/8 cent)	222	325,412	160,000	288,000	80.00%	276,299	#REF!
Miscellaneous	222	11,855	331,558	0	(100.00%)	0	n/a
TOTAL Revenues		337,267	491,558	288,000	(41.41%)	276,299	(4.06%)
EXPENDITURES	222	475,992	403,689	385,535	(4.50%)	230,400	#REF!
OTHER FINANCING SOURCES							
Transfers In	222	0	0	0	n/a	0	n/a
Transfers (Out)	222	(59,115)	0	(45,899)	n/a	(45,899)	0.00%
TOTAL - OTHER FINANCING SOURCES		(59,115)	0	(45,899)	n/a	(45,899)	0.00%
DWI REVENUES	223						
State - Formula Distribution (DFA)	223	0	0	0	n/a	0	n/a
State - Local Grant (DFA)	223	0	0	0	n/a	0	n/a
State Other	223	47,826	0	30,000	n/a	0	(100.00%)
Federal Grants	223	0	0	0	n/a	0	n/a
Miscellaneous	223	0	20,166	0	(100.00%)	35,670	n/a
TOTAL Revenues		47,826	20,166	30,000	48.77%	35,670	18.90%
EXPENDITURES	223	38,921	26,601	70,922	166.61%	35,670	(49.71%)
OTHER FINANCING SOURCES							
Transfers In	223	0	0	0	n/a	0	n/a
Transfers (Out)	223	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a

COUNTY:
Valencia

SPECIAL REVENUE FUNDS

Fiscal Year 2013-2014

SPECIAL REVENUES	FUND NUMBER	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
CLERKS RECORDING AND FILING FEES	225						
Clerk Equipment Fees	225	57,652	87,579	58,000	(33.77%)	88,858	53.20%
Miscellaneous	225	108	0	0	n/a	0	n/a
TOTAL Revenues		57,760	87,579	58,000	(33.77%)	88,858	53.20%
EXPENDITURES	225	14,111	199,651	129,500	(35.14%)	50,110	(61.31%)
OTHER FINANCING SOURCES							
Transfers In	225	0	0	0	n/a	0	n/a
Transfers (Out)	225	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
JAIL - DETENTION REVENUES	226						
GRT - County Correctional Dedication	226	0	0	0	n/a	0	n/a
Care of Prisoners	226	367,279	534,753	450,000	(15.85%)	479,807	6.62%
Work Release	226	0	0	0	n/a	0	n/a
State - Care of Prisoners	226	0	0	130,000	n/a	185,914	43.01%
Federal - Care of Prisoners	226	9,477	0	0	n/a	0	n/a
Miscellaneous	226	121,782	0	0	n/a	2,326	n/a
TOTAL Revenues		498,538	534,753	580,000	8.46%	668,046	15.18%
EXPENDITURES	226	3,280,762	3,051,284	3,362,019	10.18%	3,734,692	11.08%
OTHER FINANCING SOURCES							
Transfers In	226	2,782,224	2,353,981	2,757,514	17.14%	3,066,646	11.21%
Transfers (Out)	226	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		2,782,224	2,353,981	2,757,514	17.14%	3,066,646	11.21%
OTHER - SPECIAL	299						
TOTAL Revenues	299	0	4,096,222	3,459,047	(15.56%)	3,250,428	(6.03%)
TOTAL Expenditures	299	0	3,588,414	4,995,364	39.21%	3,475,337	(30.43%)
TOTAL - OTHER FINANCING SOURCES	299	0	21,765	(1,039,047)	(4873.84%)	(813,452)	(21.71%)

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COUNTY:
Valencia

OTHER MISC. (FUND 299) DETAIL LIST

Fiscal Year 2013-2014

OTHER FUNDS - 299	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
(Fire Excise-Fire Department)						
REVENUES	0	155,883	150,000	(3.77%)	134,228	(10.51%)
EXPENDITURES	0	0	150,000	n/a	145,056	(3.30%)
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(Sheriffs GRT)						
REVENUES	0	802,883	730,000	(9.08%)	652,435	(10.63%)
EXPENDITURES	0	815,444	953,458	16.93%	887,097	(6.96%)
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	108,688	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	108,688	n/a
(Wildland Fire)						
REVENUES	0	26,060	65,000	149.42%	28,853	(55.61%)
EXPENDITURES	0	36,686	58,917	60.60%	32,965	(44.05%)
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
(EMS GRT)						
REVENUES	0	1,921,285	1,475,000	(23.23%)	1,512,772	2.56%
EXPENDITURES	0	1,921,218	1,659,232	(13.64%)	1,327,476	(19.99%)
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
(Correction Facility GRT)						
REVENUES	0	150,888	0	(100.00%)	0	n/a
EXPENDITURES	0	0	1,213,982	n/a	1,082,742	(10.81%)
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(County GRT)						
REVENUES	0	1,039,222	1,039,047	(0.02%)	922,140	(11.25%)
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	(777,341)	(1,039,047)	33.67%	(922,140)	(11.25%)
TOTAL - OTHER FINANCING SOURCES	0	(777,341)	(1,039,047)	33.67%	(922,140)	(11.25%)
(Bond Judicial CH Renovation)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	815,066	959,775	17.75%	0	(100.00%)
OTHER FINANCING SOURCES						
Transfers In	0	785,106	0	(100.00%)	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	785,106	0	(100.00%)	0	n/a
(Law Enforcement Explorer Program)						
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
(Sick Leave)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	14,000	0	(100.00%)	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	14,000	0	(100.00%)	0	n/a

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COUNTY:
Valencia

OTHER MISC. (FUND 299) DETAIL LIST

Fiscal Year 2013-2014

OTHER FUNDS - 299	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 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

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COUNTY:
Valencia

OTHER MISC. (FUND 299) DETAIL LIST

Fiscal Year 2013-2014

OTHER FUNDS - 299	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 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
FUND 299 SUMMARY						
Revenue - TOTAL	\$0	\$4,096,222	\$3,459,047	(15.56%)	\$3,250,428	(6.03%)
Expenditures - TOTAL	\$0	\$3,588,414	\$4,995,364	39.21%	\$3,475,337	(30.43%)
TOTAL - OTHER FINANCING SOURCES	\$0	\$21,765	(\$1,039,047)	(4873.84%)	(\$813,452)	(21.71%)

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SPECIAL REVENUE FUNDS - RECEIPT CLASSIFICATION

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

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

COUNTY DISBURSEMENTS

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

Fund Number**Fund Number****201 CORRECTIONS**

Correction Fees

202 ENVIRONMENTAL

GRT - Environmental

203 PROPERTY VALUATION [COUNTY]

Administrative Fee

204 ROAD [COUNTY]

GRT - County (Dedication)

Gasoline Tax - Street/Road (1 cent)

Motor Vehicle - Excise Tax

Motor Vehicle - Dedication

State Grants

Federal Grants

Federal - Forest Reserve

Federal - Bank Head Jones

206 EMS

State EMS Grant

207 E911

State-E-911 Enhancement

Network & Data Base Grant

208 FARM & RANGE [COUNTY]

Federal - Taylor Grazing

209 COUNTY FIRE PROTECTION [COUNTY]

State - Fire Marshall Allotment

209 FIRE PROTECTION

State - Fire Marshall Allotment

211 LAW ENFORCEMENT PROTECTION

State-Law Enforcement Protection

214 LODGERS' TAX

Lodgers' Tax

216 STREET

GRT - Infrastructure (1/8 cent)

GRT - Municipal

Gasoline Tax - (1 cent / 2 cent)

Motor Vehicle - Registration (all)

State Grants

Federal Grants

217 RECREATION

Cigarette Tax - (1 cent)

218 INTERGOVERNMENTAL GRANTS

State Grants

Federal Grants

Other

219 SENIOR CITIZENS

State Grants

Federal Grants

Other

220 INDIGENT [COUNTY]

GRT - County Indigent

221 HOSPITAL [COUNTY]

GRT - Special/Local Hospital

GRT - Hospital Emergency

GRT - County Health Care

222 COUNTY FIRE PROTECTION [COUNTY]

GRT - Fire Excise Tax (1/4 or 1/8 cent)

223 DWI

State - Formula Distribution (DFA)

State - Local Grant (DFA)

State Other

Federal Grants

225 CLERKS RECORDING AND FILING [COUNTY]

Clerk Equipment Fees

226 JAIL - DETENTION [COUNTY]

GRT - County Correctional Dedication

Care of Prisoners

Work Release

State - Care of Prisoners

Federal - Care of Prisoners

299 OTHER FUNDS - MISCELLANEOUS

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.

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	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES						
Taxes:						
Gross receipts County	160,934	0	0	n/a	0	n/a
Gross Receipts - Infrastructure	0	0	0	n/a	0	n/a
Gross Receipts - Other Dedication	0	0	0	n/a	0	n/a
Intergovernmental-State Shared:						
Gas Tax	278,257	281,437	280,000	(0.51%)	270,281	(3.47%)
Motor Vehicle Registration	128,388	137,060	130,000	(5.15%)	126,158	(2.96%)
Grants - Federal	149,072	0	0	n/a	0	n/a
Grants - State	344,654	377,720	385,521	2.07%	385,521	0.00%
Grants - Local	0	0	0	n/a	0	n/a
Federal - Bankhead Jones	0	0	0	n/a	0	n/a
Federal - Forest Reserve	11,175	10,077	12,000	19.08%	11,974	(0.21%)
Legislative Appropriations	0	0	100,000	n/a		(100.00%)
Interest Income	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Miscellaneous	171,143	131,779	0	(100.00%)	94,295	n/a
TOTAL ROAD FUND REVENUES	1,243,623	938,073	907,521	(3.26%)	888,229	(2.13%)
EXPENDITURES						
Current:						
General Government	2,876,684	1,546,166	2,762,266	78.65%	2,722,695	(1.43%)
Public Works	148,116	1,079,134	814,855	(24.49%)	625,997	(23.18%)
Capital Outlay	0	490,947	0	(100.00%)		n/a
Debt Service:						
Principal	0	0	0	n/a	0	n/a
Interest	0	0	0	n/a	0	n/a
TOTAL ROAD FUND EXPENDITURES	3,024,800	3,116,247	3,577,121	14.79%	3,348,692	(6.39%)
OTHER FINANCING SOURCES						
Transfers In	2,299,717	1,647,039	2,782,922	68.97%	2,739,521	(1.56%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	2,299,717	1,647,039	2,782,922	68.97%	2,739,521	(1.56%)

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

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

REVENUE CLASSIFICATION
[function/program/classification]

1 TAXES

All tax related revenues generated at the local level

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

2 INTERGOVERNMENTAL - STATE SHARED

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

3 OTHER REVENUE SOURCES

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

EXPENDITURE CLASSIFICATION
[function/program/classification]

1 GENERAL GOVERNMENT

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

2 PUBLIC WORKS

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

Infrastructure
Other

3 CAPITAL OUTLAY

Equipment - Machinery - Buildings
Furniture & Fixtures

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COUNTY:
Valencia

CAPITAL PROJECTS FUND

Fiscal Year 2013-2014

		6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES							
	GRT- Dedication	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	0	n/a
	State Grants	0	0	0	n/a	0	n/a
	Federal Grants (other)	0	0	0	n/a	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	0	0	n/a	0	n/a
TOTAL CAPITAL PROJECTS REVENUES		0	0	0	n/a	0	n/a
EXPENDITURES							
	Parks/Recreation	0	0	0	n/a	0	n/a
	Housing	0	0	0	n/a	0	n/a
	Equipment & Buildings	0	0	0	n/a	0	n/a
	Facilities	0	0	0	n/a	0	n/a
	Transit	0	0	0	n/a	0	n/a
	Utilities	0	0	0	n/a	0	n/a
	Airports	0	0	0	n/a	0	n/a
	Infrastructure	0	0	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	0	n/a
	Other	0	0	0	n/a	0	n/a
TOTAL CAPITAL PROJECTS 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

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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	

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COUNTY:
Valencia

DEBT SERVICE FUNDS

Fiscal Year 2013-2014

DEBT SERVICE FUNDS	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
GENERAL OBLIGATION BONDS [FUND 401]						
REVENUES:						
General Obligation - (Property tax)	863,280	655,717	896,327	36.69%	896,865	0.06%
Investment Income	0	0	0	n/a	0	n/a
Other - Misc	0	0	0	n/a	0	n/a
TOTAL REVENUES	863,280	655,717	896,327	36.69%	896,865	0.06%
EXPENDITURES:						
General Obligation - Principal	600,000	0	800,000	n/a	800,000	0.00%
General Obligation - Interest	263,280	0	116,071	n/a	116,071	0.00%
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	863,280	0	916,071	n/a	916,071	0.00%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	(863,280)	(785,106)	0	(100.00%)	0	n/a
TOTAL - OTHER FINANCING SOURCES	(863,280)	(785,106)	0	(100.00%)	0	n/a
REVENUE BONDS [FUND 402]						
REVENUES:						
Bond Proceeds	0	0	0	n/a	0	n/a
Revenue Bonds - GRT	0	0	0	n/a	134,228	n/a
Investment Income	0	0	0	n/a	0	n/a
Revenue Bonds - Other	0	156,267	150,000	(4.01%)	0	(100.00%)
REVENUE BOND REVENUE - TOTAL	0	156,267	150,000	(4.01%)	134,228	(10.51%)
EXPENDITURES:						
Revenue Bonds - Principal	0	0	0	n/a	0	n/a
Revenue Bonds - Interest	0	0	0	n/a	0	n/a
Other Revenue Bond Payments	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	104,836	121,233	108,000	(10.92%)	196,600	82.04%
TOTAL DEBT SERVICE FUND EXPENDITURES	104,836	121,233	108,000	(10.92%)	196,600	82.04%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
OTHER DEBT SERVICE [FUND 403]						
Other Debt Service [NMFA, BOF, Misc]						
REVENUES:						
Investment Income	0	1,191	0	(100.00%)	0	n/a
Loan Revenue	0	417,636	0	(100.00%)	0	n/a
OTHER DEBT SERVICE REVENUE - TOTAL	0	418,827	0	(100.00%)	0	n/a
EXPENDITURES:						
NMFA Loan Payments	157,827	0	209,192	n/a	169,553	(18.95%)
Board of Finance Loan Payments	0	405,808	0	(100.00%)	0	n/a
Other Debt Service - Misc	0	0	0	n/a	0	n/a
TOTAL DEBT SERVICE FUND EXPENDITURES	157,827	405,808	209,192	(48.45%)	169,553	(18.95%)
OTHER FINANCING SOURCES						
Transfers In	0	0	209,192	n/a	169,553	(18.95%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	209,192	n/a	169,553	(18.95%)

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ENTERPRISE FUNDS (Department)		6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES							
Water Fund							
	Charges for Services	0	0	0	n/a	0	n/a
	Interest on Investments	0	0	0	n/a	0	n/a
	Gross Receipts - dedicated	0	0	0	n/a	0	n/a
	Grants - Federal	0	0	0	n/a	0	n/a
	Grants - State	0	0	0	n/a	0	n/a
	Legislative Appropriation	0	0	0	n/a	0	n/a
	Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Water Fund		0	0	0	n/a	0	n/a
EXPENDITURES							
Water Fund		0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
	Transfers In	0	0	0	n/a	0	n/a
	Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Water Fund		0	0	0	n/a	0	n/a
REVENUES							
Solid Waste							
	Charges for Services	0	0	0	n/a	0	n/a
	Interest on Investments	0	0	0	n/a	0	n/a
	Gross Receipts - dedicated	0	0	0	n/a	0	n/a
	Grants - Federal	0	0	0	n/a	0	n/a
	Grants - State	0	0	0	n/a	0	n/a
	Legislative Appropriation	0	0	0	n/a	0	n/a
	Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Solid Waste		0	0	0	n/a	0	n/a
EXPENDITURES							
Solid Waste		0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
	Transfers In	0	0	0	n/a	0	n/a
	Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Solid Waste		0	0	0	n/a	0	n/a
REVENUES							
Waste Water							
	Charges for Services	0	0	0	n/a	0	n/a
	Interest on Investments	0	0	0	n/a	0	n/a
	Gross Receipts - dedicated	0	0	0	n/a	0	n/a
	Grants - Federal	0	0	0	n/a	0	n/a
	Grants - State	0	0	0	n/a	0	n/a
	Legislative Appropriation	0	0	0	n/a	0	n/a
	Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Waste Water		0	0	0	n/a	0	n/a
EXPENDITURES							
Waste Water		0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
	Transfers In	0	0	0	n/a	0	n/a
	Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Waste Water		0	0	0	n/a	0	n/a

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ENTERPRISE FUNDS (Department)	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES						
Airport						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
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 - Airport	0	0	0	n/a	0	n/a
EXPENDITURES						
Airport	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Airport	0	0	0	n/a	0	n/a
REVENUES						
Ambulance						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Ambulance	0	0	0	n/a	0	n/a
EXPENDITURES						
Ambulance	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Ambulance	0	0	0	n/a	0	n/a
REVENUES						
Cemetery						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Cemetery	0	0	0	n/a	0	n/a
EXPENDITURES						
Cemetery	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Cemetery	0	0	0	n/a	0	n/a

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COUNTY:
Valencia

ENTERPRISE FUNDS

Fiscal Year 2013-2014

ENTERPRISE FUNDS (Department)	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES						
Housing						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Housing	0	0	0	n/a	0	n/a
EXPENDITURES						
Housing	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Housing	0	0	0	n/a	0	n/a
REVENUES						
Parking Facilities						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Parking	0	0	0	n/a	0	n/a
EXPENDITURES						
Parking Facilities	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Parking	0	0	0	n/a	0	n/a
REVENUES						
Other Enterprise (enter fund name)						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Gross Receipts - dedicated	0	0	0	n/a	0	n/a
Grants - Federal	0	0	0	n/a	0	n/a
Grants - State	0	0	0	n/a	0	n/a
Legislative Appropriation	0	0	0	n/a	0	n/a
Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise	0	0	0	n/a	0	n/a
EXPENDITURES						
Other Enterprise	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise	0	0	0	n/a	0	n/a

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ENTERPRISE FUNDS (Department)		6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
REVENUES							
Other Enterprise (enter fund name)							
	Charges for Services	0	0	0	n/a	0	n/a
	Interest on Investments	0	0	0	n/a	0	n/a
	Gross Receipts - dedicated	0	0	0	n/a	0	n/a
	Grants - Federal	0	0	0	n/a	0	n/a
	Grants - State	0	0	0	n/a	0	n/a
	Legislative Appropriation	0	0	0	n/a	0	n/a
	Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise		0	0	0	n/a	0	n/a
EXPENDITURES							
Other Enterprise		0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
	Transfers In	0	0	0	n/a	0	n/a
	Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise		0	0	0	n/a	0	n/a
REVENUES							
Other Enterprise (enter fund name)							
	Charges for Services	0	0	0	n/a	0	n/a
	Interest on Investments	0	0	0	n/a	0	n/a
	Gross Receipts - dedicated	0	0	0	n/a	0	n/a
	Grants - Federal	0	0	0	n/a	0	n/a
	Grants - State	0	0	0	n/a	0	n/a
	Legislative Appropriation	0	0	0	n/a	0	n/a
	Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise		0	0	0	n/a	0	n/a
EXPENDITURES							
Other Enterprise		0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
	Transfers In	0	0	0	n/a	0	n/a
	Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise		0	0	0	n/a	0	n/a
REVENUES							
Other Enterprise (enter fund name)							
	Charges for Services	0	0	0	n/a	0	n/a
	Interest on Investments	0	0	0	n/a	0	n/a
	Gross Receipts - dedicated	0	0	0	n/a	0	n/a
	Grants - Federal	0	0	0	n/a	0	n/a
	Grants - State	0	0	0	n/a	0	n/a
	Legislative Appropriation	0	0	0	n/a	0	n/a
	Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - Other Enterprise		0	0	0	n/a	0	n/a
EXPENDITURES							
Other Enterprise		0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
	Transfers In	0	0	0	n/a	0	n/a
	Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES - Other Enterprise		0	0	0	n/a	0	n/a

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ENTERPRISE FUNDS - FY 2010 OPERATING BUDGET

ENTERPRISE FUNDS

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

REVENUES

1 CHARGES FOR SERVICES

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

2 INTEREST ON INVESTMENTS

3 GROSS RECEIPTS - DEDICATED

4 GRANTS-FEDERAL

5 GRANTS-STATE

6 LEGISLATIVE APPROPRIATIONS

EXPENDITURES

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

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COUNTY:
Valencia

INTERNAL SERVICE / TRUST & AGENCY FUNDS

Fiscal Year 2013-2014

	6/30/2011 FISCAL YEAR ACTUAL	6/30/2012 FISCAL YEAR ACTUAL	FY 2013 FINAL BUDGET 6/30/2013	VARIANCE FY2011 - FY2012 INC / (DEC) %	FY 2014 BUDGET REQUEST	VARIANCE FY2012 - FY2013 INC / (DEC) %
INTERNAL SERVICE FUNDS [600]						
REVENUES						
Charges for Services	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Miscellaneous revenues	0	0	0	n/a	0	n/a
TOTAL REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES						
Operating Expenditures	0	0	0	n/a	0	n/a
Miscellaneous	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
TRUST AND AGENCY FUNDS [700]						
REVENUES						
Investments	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Tax Revenues	750,305	751,431	3,993,854	431.50%	6,384,450	59.86%
Miscellaneous revenues	0	1,170,835	0	(100.00%)	305,296	n/a
TOTAL REVENUES	750,305	1,922,266	3,993,854	107.77%	6,689,746	67.50%
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	750,305	1,762,680	735,000	(58.30%)	1,031,444	40.33%
TOTAL EXPENDITURES	750,305	1,762,680	735,000	(58.30%)	1,031,444	40.33%
OTHER FINANCING SOURCES						
Transfers In	0	1,239	0	(100.00%)	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	1,239	0	(100.00%)	0	n/a

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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
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