



VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION No 2014-39

ADOPT FISCAL YEAR 2014-2015 FINAL BUDGET AND SUBMIT TO DFA

WHEREAS, the Governing Board in and for the County of Valencia, State of New Mexico has developed a budget for fiscal year 2014-2015; and,

WHEREAS, on May 28, 2014 The Valencia County Board of Commissioners adopted Resolution No. 2014- 26 which established a preliminary budget for FY 15; and,

WHEREAS, on Monday June 30, 2014 the FY15 preliminary budget was approved by the NM Department of Finance and Administration; and

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

NOW THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners, County of Valencia, State of New Mexico hereby approves the final budget for FY 2015 hereinafter described as Attachment "A" and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

RESOLVED: In the Regular Board Session this 16th day of July, 2014.

VALENCIA COUNTY BOARD OF COUNTY COMMISSIONERS

A handwritten signature in black ink, appearing to read 'Charles D. Eaton'.

Charles D. Eaton
Chairman, District IV

A handwritten signature in black ink, appearing to read 'Alicia Aguilar'.

Alicia Aguilar
Vice-Chair, District II

A handwritten signature in black ink, appearing to read 'Mary J. Andersen'.

Mary J. Andersen
Commissioner, District I

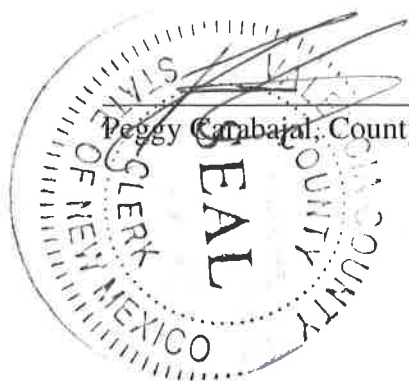
A handwritten signature in black ink, appearing to read 'Lawrence R. Romero'.

Lawrence R. Romero
Commissioner, District III

A handwritten signature in black ink, appearing to read 'Jhonathan Aragon'.

Jhonathan Aragon
Commissioner, District V

Attest:



Peggy Carbajal, County Clerk

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

COUNTY:
Valencia

Fiscal Year: 2014-2015

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	\$906,937,175	0.006519	5,912,323
NON-RESIDENTIAL	\$382,600,971	0.01185	4,533,822
OIL & GAS PRODUCTION	\$0	0	0
OIL & GAS EQUIPMENT	\$0	0	0
COPPER	\$0	0	0
Sub Total			10,446,145
Collection Rate%			94%
TOTAL PRODUCTION			\$9,819,376

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:

COUNTY: **Valencia** New Mexico Department of Finance and Administration
Local Government Division
Budget Request Recapitulation
Fiscal Year **2014-2015**
ROUNDED TO NEAREST DOLLAR

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @ JULY 1	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
GENERAL FUND - Operating (GF)	101	\$3,861,507	\$0	15,300,612	(5,258,636)	11,122,786	\$2,780,697	2,780,696	\$0
CORRECTION	201	\$24,063	\$0	160,315	486,000	646,315	\$24,063		\$24,063
ENVIRONMENTAL GRT	202	\$1	\$0	361,726	164,632	526,358	\$1		\$1
COUNTY PROPERTY VALUATION	203	\$334,411	\$0	285,287	0	497,477	\$122,222		\$122,222
COUNTY ROAD	204	\$479,523	\$0	504,765	2,179,852	2,917,388	\$246,751	243,116	\$3,635
EMS	206	\$30,040	\$0	54,088	0	54,088	\$30,040		\$30,040
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FARM & RANGE IMPROVEMENT	208	\$3,100	\$0	4,000	6,000	10,000	\$3,100		\$3,100
FIRE PROTECTION FUND	209	\$575,936	\$0	596,123	(123,688)	360,139	\$688,232		\$688,232
LEPF	211	\$15,305	\$0	55,800	0	55,800	\$15,305		\$15,305
LODGERS' TAX	214	\$0	\$0	0	0	0	\$0		\$0
RECREATION	217	\$550	\$0	12,200	0	12,200	\$550		\$550
INTERGOVERNMENTAL GRANTS	218	\$218,858	\$0	988,037	77,152	1,065,189	\$218,858		\$218,858
SENIOR CITIZEN	219	\$0	\$0	681,811	276,500	958,311	\$0		\$0
COUNTY INDIGENT FUND	220	\$1,589,835	\$1,000,000	917,400	(650,000)	1,760,860	\$1,096,375		\$1,096,375
COUNTY HOSPITAL FUND	221	\$0	\$0	0	0	0	\$0		\$0
COUNTY FIRE PROTECTION	222	\$423,415	\$0	303,869	(46,093)	360,139	\$321,052		\$321,052
DWI PROGRAM	223	\$17,430	\$0	35,670	0	35,670	\$17,430		\$17,430
CLERK RECORDING AND FILING	225	\$144,765	\$0	92,769	0	110,897	\$126,638		\$126,638
JAIL - DETENTION FUND	226	\$0	\$0	985,459	2,985,900	3,971,359	\$0		\$0
OTHER	299	\$1,840,554	\$0	3,257,423	(334,571)	4,114,810	\$648,596		\$648,596
CAPITAL PROJECT FUNDS	300	\$0	\$0	778,500	0	778,500	\$0		\$0
G. O. BONDS	401	\$900,194	\$0	825,165	67,171	966,671	\$825,859		\$825,859
REVENUE BONDS	402	\$235,150	\$0	137,610	0	171,600	\$201,160		\$201,160
DEBT SERVICE OTHER	403	\$678,634	\$0	0	169,781	169,781	\$678,634		\$678,634
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	\$24,198,723	\$0	6,965,596	0	1,172,472	\$29,991,847		\$29,991,847
GRAND TOTAL - ALL FUNDS		\$35,571,994	\$1,000,000	\$33,304,225	\$0	\$31,838,809	\$38,037,410	\$3,023,812	\$35,013,598

	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
REVENUES						
Taxes:						
Property Tax - Current Year	9,109,485	9,590,713	\$9,596,517	0.06%	9,819,376	2.32%
Property Tax - Delinquent	673,411	683,182	\$759,406	11.16%	759,406	0.00%
Property Tax - Penalty & Interest	393,286	341,208	\$351,743	3.09%	351,743	(0.00%)
Oil and Gas - Equipment	0	0	\$0	n/a		n/a
Oil and Gas - Production	0	0	\$0	n/a		n/a
Franchise Fees	94,954	106,000	\$96,713	(8.76%)	95,426	(1.33%)
Gross receipts - Local Option	0	1,039,497	\$450,000	(56.71%)	450,000	0.00%
Gross Receipts - Infrastructure	0	0	\$0	n/a		n/a
Gross Receipts - Environment	0	0	\$0	n/a		n/a
Gross Receipts - Other Dedication	0	0	\$0	n/a	750,000	n/a
PILT	74,935	43,500	\$37,468	(13.87%)	49,629	32.46%
Intergovernmental-State Shared:						
Gross receipts - County Equalization	1,625,710	1,625,709	\$1,978,328	21.69%	1,750,858	(11.50%)
Cigarette Tax	0	0	\$0	n/a		n/a
Gas Tax	0	0	\$0	n/a		n/a
Motor Vehicle	544,405	522,671	\$474,787	(9.16%)	528,847	11.39%
Other Taxes	0		\$0	n/a		n/a
Grants - Federal	0	0	\$0	n/a		n/a
Grants - State	145,720	0	\$74,300	n/a	49,293	(33.66%)
Grants - Local	0	0	\$0	n/a		n/a
Legislative Appropriations	0		\$0	204.09%		79.00%
Small Counties Assistance	0	0	\$0	n/a		n/a
Licenses and Permits	181,816	23,189	\$70,516	#REF!	126,226	#REF!
Charges for Services	353,558	477,889	\$491,171	2.78%	376,319	(23.38%)
Fines And Forfeits	0	0	\$0	n/a		n/a
Interest on Investments	(17,092)	0	(\$19,511)	n/a	(36,331)	86.21%
Miscellaneous	242,223	33,570	\$198,750	492.05%	229,820	15.63%
TOTAL GENERAL FUND REVENUES	13,422,411	14,487,128	14,560,188	0.50%	15,300,612	5.09%
EXPENDITURES						
Executive-Legislative	890,611	1,537,139	\$1,123,836	(26.89%)	700,852	(37.64%)
Judicial	30,109	28,379	\$33,707	18.78%	34,367	1.96%
Elections	504,152	651,123	\$626,497	(3.78%)	731,630	16.78%
Finance & Administration	2,852,277	3,099,321	\$3,070,637	(0.93%)	3,918,417	27.61%
Public Safety	4,354,827	4,847,959	\$5,261,933	8.54%	5,600,435	6.43%
Highways & Streets	0	0	\$0	n/a		n/a
Senior Citizens	0	0	\$0	n/a		n/a
Sanitation	0	0	\$0	n/a		n/a
Health and Welfare	0	0	\$0	n/a		n/a
Culture and Recreation	0	0	\$0	n/a		n/a
Economic Development & Housing	0	0	\$130,362	n/a	137,085	5.16%
Other - Miscellaneous	0	0	\$0	n/a		n/a
TOTAL GENERAL FUND EXPENDITURES	8,631,976	10,163,921	10,246,972	0.82%	11,122,786	8.55%
OTHER FINANCING SOURCES						
Transfers In	77,341	1,039,497	\$922,140	(11.29%)	917,400	(0.51%)
Transfers (Out)	(5,422,108)	(6,811,803)	(\$7,002,872)	2.80%	(6,176,036)	(11.81%)
TOTAL - OTHER FINANCING SOURCES	(5,344,767)	(5,772,306)	(6,080,732)	5.34%	(5,258,636)	(13.52%)

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

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

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

GENERAL FUND - County Operational Budget

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

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

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

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

GENERAL FUND - County Operational Budget

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

EXPENDITURE CLASSIFICATION
[function/program/classification]

10 CULTURE AND RECREATION

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

Libraries
Parks

Recreation also includes:

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

11 ECONOMIC DEVELOPMENT - HOUSING

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

12 OTHER

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

SPECIAL REVENUES	FUND NUMBER	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
CORRECTIONS	201						
REVENUES							
Correction Fees	201	0	0		n/a	0	n/a
Miscellaneous	201	59,598	68,700	67,043	(2.41%)	160,315	139.12%
TOTAL Revenues		59,598	68,700	67,043	(2.41%)	160,315	139.12%
EXPENDITURES	201	544,844	544,844	426,500	(21.72%)	646,315	51.54%
OTHER FINANCING SOURCES							
Transfers In	201	394,133	539,913	360,000	(33.32%)	486,000	35.00%
Transfers (Out)	201	0	0		n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		394,133	539,913	360,000	(33.32%)	486,000	35.00%
ENVIRONMENTAL	202						
REVENUES							
GRT - Environmental	202	153,610	150,000	120,946	(19.37%)	152,028	25.70%
Miscellaneous	202	286,895	264,000	66,373	(74.86%)	209,698	215.94%
TOTAL Revenues		440,505	414,000	187,320	(54.75%)	361,726	93.11%
EXPENDITURES	202	786,530	759,671	599,881	(21.03%)	526,358	(12.26%)
OTHER FINANCING SOURCES							
Transfers In	202	318,175	430,169	192,180	(55.32%)	164,632	(14.33%)
Transfers (Out)	202	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		318,175	430,169	192,180	(55.32%)	164,632	(14.33%)
PROPERTY VALUATION	203						
REVENUES							
Administrative Fee	203	355,826	317,750	336,094	5.77%	283,493	(15.65%)
Miscellaneous	203	1,830	25,000	1,531	(93.88%)	1,794	17.23%
TOTAL Revenues		357,656	342,750	337,625	(1.50%)	285,287	(15.50%)
EXPENDITURES	203	407,834	455,604	556,430	22.13%	497,477	(10.59%)
OTHER FINANCING SOURCES							
Transfers In	203	0	0	0	n/a	0	n/a
Transfers (Out)	203	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
EMS	206						
REVENUES							
State EMS Grant	206	0	51,992	55,422	6.60%	54,088	(2.41%)
Miscellaneous	206	51,038	0		n/a	0	n/a
TOTAL Revenues		51,038	51,992	55,422	6.60%	54,088	(2.41%)
EXPENDITURES	206	36,720	58,612	54,088	(7.72%)	54,088	0.00%
OTHER FINANCING SOURCES							
Transfers In	206	0	0	0	n/a	0	n/a
Transfers (Out)	206	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
E911	207						
REVENUES							
State-E-911 Enhancement	207	0	0	0	n/a	0	n/a
Network & Data Base Grant	207	0	0	0	n/a	0	n/a
Miscellaneous	207	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	207	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	207	0	0	0	n/a	0	n/a
Transfers (Out)	207	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a

SPECIAL REVENUES	FUND NUMBER	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
FARM & RANGE REVENUES	208						
Federal - Taylor Grazing	208	3,355	4,000	4,000	0.00%	4,000	0.00%
Miscellaneous	208	0	0	0	n/a	0	n/a
TOTAL Revenues		3,355	4,000	4,000	0.00%	4,000	0.00%
EXPENDITURES	208	4,000	10,000	10,000	0.00%	10,000	0.00%
OTHER FINANCING SOURCES							
Transfers In	208	1,272	6,000	6,000	0.00%	6,000	0.00%
Transfers (Out)	208	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		1,272	6,000	6,000	0.00%	6,000	0.00%
COUNTY FIRE PROTECTION REVENUES	209						
State - Fire Marshall Allotment	209	695,287	734,765	1,152,183	56.81%	596,123	(74.31%)
Miscellaneous	209	335,265	0	0	n/a	0	n/a
TOTAL Revenues		1,030,552	734,765	1,152,183	56.81%	596,123	(48.26%)
EXPENDITURES	209	1,030,551	1,436,882	861,648	(40.03%)	510,482	(58.20%)
OTHER FINANCING SOURCES							
Transfers In	209	0	0	0	n/a	0	n/a
Transfers (Out)	209	0	(163,293)	(123,654)	(24.27%)	(123,688)	0.03%
TOTAL - OTHER FINANCING SOURCES		0	(163,293)	(123,654)	(24.27%)	(123,688)	0.03%
LAW ENFORCEMENT PROTECTION REVENUES	211						
State-Law Enforcement Protection	211	49,800	54,000	54,600	1.11%	55,800	2.20%
Miscellaneous	211	0	0	0	n/a	0	n/a
TOTAL Revenues		49,800	54,000	54,600	1.11%	55,800	2.20%
EXPENDITURES	211	49,760	54,000	68,993	27.76%	55,800	(19.12%)
OTHER FINANCING SOURCES							
Transfers In	211	0	0	0	n/a	0	n/a
Transfers (Out)	211	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
LODGERS' TAX REVENUES	214						
Lodgers' Tax	214	0	0	0	n/a	0	n/a
Miscellaneous	214	0	0	0	n/a	0	n/a
TOTAL Revenues		0	0	0	n/a	0	n/a
EXPENDITURES	214	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	214	0	0	0	n/a	0	n/a
Transfers (Out)	214	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
RECREATION REVENUES	217						
Cigarette Tax - (1 cent)	217	0	0	0	n/a	0	n/a
Miscellaneous	217	23,657	21,000	25,562	21.72%	12,200	(52.27%)
TOTAL Revenues		23,657	21,000	25,562	21.72%	12,200	(52.27%)
EXPENDITURES	217	20,180	21,000	26,000	23.81%	12,200	(53.08%)
OTHER FINANCING SOURCES							
Transfers In	217	0	0	0	n/a	0	n/a
Transfers (Out)	217	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a

COUNTY:
Valencia

SPECIAL REVENUE FUNDS

Fiscal Year 2014-2015

SPECIAL REVENUES	FUND NUMBER	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
INTERGOVERNMENTAL GRANTS	218						
REVENUES							
State Grants	218	817,379	1,754,113	517,196	(70.52%)	988,037	91.04%
Federal Grants	218	56,247	34,439		(100.00%)	0	n/a
Miscellaneous	218	0	0		n/a	0	n/a
TOTAL Revenues		873,626	1,788,552	517,196	(71.08%)	988,037	91.04%
EXPENDITURES	218	813,364	617,840	538,521	(12.84%)	1,065,189	97.80%
OTHER FINANCING SOURCES							
Transfers In	218	539,294	0	21,325	n/a	77,152	261.79%
Transfers (Out)	218	(19,829)	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		519,465	0	21,325	n/a	77,152	261.79%

SPECIAL REVENUES	FUND NUMBER	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
SENIOR CITIZENS REVENUES	219						
State Grants	219	279,914	264,654	307,548	16.21%	327,548	6.50%
Federal Grants	219	243,236	151,780	249,139	64.14%	302,663	21.48%
Miscellaneous	219	54,049	48,321	53,300	10.30%	51,600	(3.19%)
TOTAL Revenues		577,199	464,755	609,987	31.25%	681,811	11.77%
EXPENDITURES	219	803,758	845,719	914,462	8.13%	958,311	4.80%
OTHER FINANCING SOURCES							
Transfers In	219	172,804	0	276,500	n/a	276,500	0.00%
Transfers (Out)	219	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		172,804	0	276,500	n/a	276,500	0.00%
INDIGENT REVENUES	220						
GRT - County Indigent	220	1,039,222	1,058,275	1,043,926	(1.36%)	917,400	(12.12%)
Miscellaneous	220	10,126	0	0	n/a	0	n/a
TOTAL Revenues		1,049,348	1,058,275	1,043,926	(1.36%)	917,400	(12.12%)
EXPENDITURES	220	1,025,331	1,448,543	1,043,202	(27.98%)	1,760,860	68.79%
OTHER FINANCING SOURCES							
Transfers In	220	0	0	0	n/a	0	n/a
Transfers (Out)	200	0	0	0	n/a	(650,000)	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	(650,000)	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	160,000	288,000	276,299	(4.06%)	295,969	7.12%
Miscellaneous	222	331,558	0	0	n/a	7,900	n/a
TOTAL Revenues		491,558	288,000	276,299	(4.06%)	303,869	9.98%
EXPENDITURES	222	403,689	385,535	362,373	(6.01%)	360,139	(0.62%)
OTHER FINANCING SOURCES							
Transfers In	222	0	0	0	n/a	0	n/a
Transfers (Out)	222	0	(45,899)	(45,899)	0.00%	(46,093)	0.42%
TOTAL - OTHER FINANCING SOURCES		0	(45,899)	(45,899)	0.00%	(46,093)	0.42%
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	0	30,000	35,670	18.90%	0	(100.00%)
Federal Grants	223	0	0	0	n/a	0	n/a
Miscellaneous	223	20,166	0	0	n/a	35,670	n/a
TOTAL Revenues		20,166	30,000	35,670	18.90%	35,670	0.00%
EXPENDITURES	223	26,601	70,922	35,670	(49.71%)	35,670	0.00%
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

SPECIAL REVENUES	FUND NUMBER	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
CLERKS RECORDING AND FILING FEES	225						
Clerk Equipment Fees	225	87,579	58,000	88,858	53.20%	92,769	4.40%
Miscellaneous	225	0	0	0	n/a	0	n/a
TOTAL Revenues		87,579	58,000	88,858	53.20%	92,769	4.40%
EXPENDITURES	225	199,651	129,500	83,807	(35.28%)	110,897	32.32%
OTHER FINANCING SOURCES							
Transfers In	225	0	0	0	n/a	0	n/a
Transfers (Out)	225	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	n/a	0	n/a
JAIL - DETENTION	226						
REVENUES							
GRT - County Correctional Dedication	226	0	0	0	n/a	250,000	n/a
Care of Prisoners	226	534,753	450,000	479,807	6.62%	499,885	4.18%
Work Release	226	0	0	0	n/a	0	n/a
State - Care of Prisoners	226	0	130,000	185,914	43.01%	224,818	20.93%
Federal - Care of Prisoners	226	0	0	0	n/a	0	n/a
Miscellaneous	226	0	0	2,326	n/a	10,755	362.40%
TOTAL Revenues		534,753	580,000	668,047	15.18%	985,459	47.51%
EXPENDITURES	226	3,051,284	3,362,019	3,966,704	17.99%	3,971,359	0.12%
OTHER FINANCING SOURCES							
Transfers In	226	2,353,981	2,757,514	3,298,658	19.62%	2,985,900	(9.48%)
Transfers (Out)	226	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES		2,353,981	2,757,514	3,298,658	19.62%	2,985,900	(9.48%)
OTHER - SPECIAL	299						
TOTAL Revenues	299	4,096,222	3,459,047		(100.00%)	3,257,423	n/a
TOTAL Expenditures	299	3,588,414	4,995,364	4,419,161	(11.53%)	4,114,810	(6.89%)
TOTAL - OTHER FINANCING SOURCES	299	21,765	(1,039,047)	(813,452)	(21.71%)	(334,571)	(58.87%)

OTHER FUNDS - 299	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
(Fire Excise-Fire Department)						
REVENUES	155,883	150,000	134,228	(10.51%)	137,610	2.52%
EXPENDITURES	0	150,000	145,056	(3.30%)	106,200	(26.79%)
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	802,883	730,000	652,437	(10.63%)	642,180	(1.57%)
EXPENDITURES	815,444	953,458	887,097	(6.96%)	727,435	(18.00%)
OTHER FINANCING SOURCES						
Transfers In	0	0	108,688	n/a	0	(100.00%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	108,688	n/a	0	(100.00%)
(Wildland Fire)						
REVENUES	26,060	65,000	28,853	(55.61%)	44,620	54.64%
EXPENDITURES	36,686	58,917	32,965	(44.05%)	44,620	35.35%
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	1,921,285	1,475,000	1,512,772	2.56%	1,515,613	0.19%
EXPENDITURES	1,921,218	1,659,232	1,311,526	(20.96%)	1,503,813	14.66%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a		n/a
Transfers (Out)	0	0	0	n/a	(67,171)	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	(67,171)	n/a
(Correction Facility GRT)						
REVENUES	150,888	0	0	n/a	0	n/a
EXPENDITURES	0	1,213,982	1,082,742	(10.81%)	1,082,742	0.00%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	0	n/a
(County GRT)						
REVENUES	1,039,222	1,039,047	922,140	(11.25%)	917,400	(0.51%)
EXPENDITURES	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	0	n/a
Transfers (Out)	(777,341)	(1,039,047)	(922,140)	(11.25%)	(917,400)	(0.51%)
TOTAL - OTHER FINANCING SOURCES	(777,341)	(1,039,047)	(922,140)	(11.25%)	(917,400)	(0.51%)
(Bond Judicial CH Renovation)						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	815,066	959,775	959,775	0.00%	0	(100.00%)
OTHER FINANCING SOURCES						
Transfers In	785,106	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	785,106	0	0	n/a	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	14,000	0	0	n/a	0	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	14,000	0	0	n/a	0	n/a

COUNTY:
Valencia

OTHER MISC. (FUND 299) DETAIL LIST

Fiscal Year **2014-2015**

OTHER FUNDS - 299	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
Safety Net Care Pool						
REVENUES	0	0	0	n/a	0	n/a
EXPENDITURES	0	0	0	n/a	650,000	n/a
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	650,000	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	0	0	0	n/a	650,000	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

COUNTY:
Valencia

OTHER MISC. (FUND 299) DETAIL LIST

Fiscal Year 2014-2015

OTHER FUNDS - 299	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 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	\$4,096,221	\$3,459,047	\$3,250,430	(6.03%)	\$3,257,423	0.22%
Expenditures - TOTAL	\$3,588,414	\$4,995,364	\$4,419,161	(11.53%)	\$4,114,810	(6.89%)
TOTAL - OTHER FINANCING SOURCES	\$21,765	(\$1,039,047)	(\$813,452)	(21.71%)	(\$334,571)	(58.87%)

SPECIAL REVENUE FUNDS - RECEIPT CLASSIFICATION

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

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

COUNTY DISBURSEMENTS

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

Fund Number**Fund Number**

201	CORRECTIONS Correction Fees	217	RECREATION Cigarette Tax - (1 cent)
202	ENVIRONMENTAL GRT - Environmental	218	INTERGOVERNMENTAL GRANTS State Grants Federal Grants Other
203	PROPERTY VALUATION [COUNTY] Administrative Fee	219	SENIOR CITIZENS State Grants Federal Grants Other
204	ROAD [COUNTY] GRT - County (Dedication) Gasoline Tax - Street/Road (1 cent) Motor Vehicle - Excise Tax Motor Vehicle - Dedication State Grants Federal Grants Federal - Forest Reserve Federal - Bank Head Jones	220	INDIGENT [COUNTY] GRT - County Indigent
206	EMS State EMS Grant	221	HOSPITAL [COUNTY] GRT - Special/Local Hospital GRT - Hospital Emergency GRT - County Health Care
207	E911 State-E-911 Enhancement Network & Data Base Grant	222	COUNTY FIRE PROTECTION [COUNTY] GRT - Fire Excise Tax (1/4 or 1/8 cent)
208	FARM & RANGE [COUNTY] Federal - Taylor Grazing	223	DWI State - Formula Distribution (DFA) State - Local Grant (DFA) State Other Federal Grants
209	COUNTY FIRE PROTECTION [COUNTY] State - Fire Marshall Allotment	225	CLERKS RECORDING AND FILING [COUNTY] Clerk Equipment Fees
209	FIRE PROTECTION State - Fire Marshall Allotment	226	JAIL - DETENTION [COUNTY] GRT - County Correctional Dedication Care of Prisoners Work Release State - Care of Prisoners Federal - Care of Prisoners
211	LAW ENFORCEMENT PROTECTION State-Law Enforcement Protection	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.
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		

	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
REVENUES						
Taxes:						
Gross receipts County	0	0	\$0	n/a	0	n/a
Gross Receipts - Infrastructure	0	0	\$0	n/a	0	n/a
Gross Receipts - Other Dedication	0	0	\$0	n/a	0	n/a
Intergovernmental-State Shared:						
Gas Tax	281,437	280,000	\$270,281	(3.47%)	309,297	14.44%
Motor Vehicle Registration	137,060	130,000	\$126,158	(2.96%)	103,996	(17.57%)
Grants - Federal	0	0	\$0	n/a	0	n/a
Grants - State	377,720	385,521	\$385,521	0.00%	0	(100.00%)
Grants - Local	0	0	\$0	n/a	0	n/a
Federal - Bankhead Jones	0	0	\$0	n/a	0	n/a
Federal - Forest Reserve	10,077	12,000	\$11,974	(0.21%)	11,974	0.00%
Legislative Appropriations	0	100,000	\$0	(100.00%)		n/a
Interest Income	0	0	\$0	n/a	0	n/a
Investment Income	0	0	\$0	n/a	0	n/a
Miscellaneous	131,779	0	\$94,295	n/a	79,498	(15.69%)
TOTAL ROAD FUND REVENUES	938,073	907,521	888,229	(2.13%)	504,765	(43.17%)
EXPENDITURES						
Current:						
General Government	1,546,166	2,762,266	2,665,245	(3.51%)	2,651,991	(0.50%)
Public Works	1,079,134	814,855	625,997	(23.18%)	265,398	(57.60%)
Capital Outlay	490,947	0	0	n/a		n/a
Debt Service:						
Principal	0	0	0	n/a		n/a
Interest	0	0	0	n/a		n/a
TOTAL ROAD FUND EXPENDITURES	3,116,247	3,577,121	3,291,242	(7.99%)	2,917,388	(11.36%)
OTHER FINANCING SOURCES						
Transfers In	1,647,039	2,782,922	2,782,922	0.00%	2,179,852	(21.67%)
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	1,647,039	2,782,922	2,782,922	0.00%	2,179,852	(21.67%)

Road Fund - County - FY2010 - Operating Budget

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

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

REVENUE CLASSIFICATION [function/program/classification]

1 TAXES

All tax related revenues generated at the local level

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

2 INTERGOVERNMENTAL - STATE SHARED

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

3 OTHER REVENUE SOURCES

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

EXPENDITURE CLASSIFICATION [function/program/classification]

1 GENERAL GOVERNMENT

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

2 PUBLIC WORKS

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

Infrastructure
Other

3 CAPITAL OUTLAY

Equipment - Machinery - Buildings
Furniture & Fixtures

COUNTY:
Valencia

CAPITAL PROJECTS FUND

Fiscal Year 2014-2015

	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 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	778,500	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	778,500	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	403,500	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	375,000	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	778,500	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

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

COUNTY:
Valencia

DEBT SERVICE FUNDS

Fiscal Year **2014-2015**

DEBT SERVICE FUNDS	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 INC / (DEC) %
GENERAL OBLIGATION BONDS [FUND 401]						
REVENUES:						
General Obligation - (Property tax)	655,717	896,327	896,865	0.06%	825,165	(7.99%)
Investment Income	0	0	0	n/a	0	n/a
Other - Misc	0	0	0	n/a	0	n/a
TOTAL REVENUES	655,717	896,327	896,865	0.06%	825,165	(7.99%)
EXPENDITURES:						
General Obligation - Principal	0	800,000	800,000	0.00%	870,000	8.75%
General Obligation - Interest	0	116,071	116,071	0.00%	96,671	(16.71%)
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES	0	916,071	916,071	0.00%	966,671	5.52%
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	67,171	n/a
Transfers (Out)	(785,106)	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	(785,106)	0	0	n/a	67,171	n/a
REVENUE BONDS [FUND 402]						
REVENUES:						
Bond Proceeds	0	0	0	n/a	0	n/a
Revenue Bonds - GRT	0	134,228	134,228	0.00%	137,610	2.52%
Investment Income	0	0	0	n/a	0	n/a
Revenue Bonds - Other	150,000	0	0	n/a	0	n/a
REVENUE BOND REVENUE - TOTAL	150,000	134,228	134,228	0.00%	137,610	2.52%
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)	108,000	196,600	196,600	0.00%	171,600	(12.72%)
TOTAL DEBT SERVICE FUND EXPENDITURES	108,000	196,600	196,600	0.00%	171,600	(12.72%)
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	0	0	n/a	0	n/a
Loan Revenue	0	0	0	n/a	0	n/a
OTHER DEBT SERVICE REVENUE - TOTAL	0	0	0	n/a	0	n/a
EXPENDITURES:						
NMFA Loan Payments	209,192	169,553	169,553	0.00%	169,781	0.13%
Board of Finance Loan Payments	0	0	0	n/a	0	n/a
Other Debt Service - Misc	0	0	0	n/a	0	n/a
TOTAL DEBT SERVICE FUND EXPENDITURES	209,192	169,553	169,553	0.00%	169,781	0.13%
OTHER FINANCING SOURCES						
Transfers In	209,192	169,553	169,553	0.00%	169,781	0.13%
Transfers (Out)	0	0	0	n/a	0	n/a
TOTAL - OTHER FINANCING SOURCES	209,192	169,553	169,553	0.00%	169,781	0.13%

COUNTY:
Valencia

ENTERPRISE FUNDS

Fiscal Year 2014-2015

ENTERPRISE FUNDS (Department)	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 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

COUNTY:
Valencia

ENTERPRISE FUNDS

Fiscal Year 2014-2015

ENTERPRISE FUNDS (Department)	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 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 -	0	0	0	n/a	0	n/a

ENTERPRISE FUNDS (Department)	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 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

COUNTY:
Valencia

ENTERPRISE FUNDS

Fiscal Year 2014-2015

ENTERPRISE FUNDS (Department)	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 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

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 - Service
Utility Services - Connection
Utility Services - Re-connection
Other Charges for Service

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.

COUNTY:
Valencia

INTERNAL SERVICE / TRUST & AGENCY FUNDS

Fiscal Year **2014-2015**

	6/30/2012 FISCAL YEAR ACTUAL	6/30/2013 FISCAL YEAR ACTUAL	FY 2014 FINAL BUDGET 6/30/2013	VARIANCE FY2013 - FY2014 INC / (DEC) %	FY 2015 BUDGET REQUEST	VARIANCE FY2014 - FY2015 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	751,431	3,993,854	6,384,450	59.86%	6,554,450	2.66%
Miscellaneous revenues	0	1,170,835	411,158	(64.88%)	411,146	(0.00%)
TOTAL REVENUES	751,431	5,164,689	6,795,608	31.58%	6,965,596	2.50%
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%)	1,172,472	59.52%
TOTAL EXPENDITURES	750,305	1,762,680	735,000	(58.30%)	1,172,472	59.52%
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

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