

ROUNDED TO NEAREST DOLLAR

(A) PROPERTY TAX CATEGORY	(B) (TAX YEAR) _____ FINAL VALUATIONS	(C) OPERATING TAX RATE <small>(i.e \$7.65 should be entered as 0.00765)</small>	(D) TOTAL PRODUCTION [B X C]
RESIDENTIAL	\$278,151,593	0.004096	1,139,309
NON-RESIDENTIAL	\$244,468,946	0.005555	1,358,025
OIL & GAS PRODUCTION	\$12,504,063	0.005555	69,460
OIL & GAS EQUIPMENT	\$65,002,413	0.005555	361,088
COPPER	\$0	0	0
Sub Total			2,927,882
Collection Rate%			98%
<b>TOTAL PRODUCTION</b>			<b>\$2,869,325</b>

Please utilize the space below to document any deviation in the property valuations or operating tax rates provided to your entity from the Local Government Division (LGD). Also please indicate if your entity anticipates an increase to the mill levy rate for the upcoming fiscal year. A resolution approved by the governing body must be submitted to LGD for mill levy rate increases.

Comments:

MUNICIPALITY:

City of Hobbs

Fiscal Year 2015-2016

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	\$86,088,855	\$0	72,586,879	(20,113,848)	95,706,831	\$42,855,055	7,975,569	\$34,879,486
CORRECTION	201	\$76,769	\$0	180,100	0	137,500	\$119,369		\$119,369
ENVIRONMENTAL GRT	202	\$0	\$0	0	0	0	\$0		\$0
EMS	206	\$501	\$0	20,000	0	20,000	\$501		\$501
ENHANCED 911	207	\$0	\$0	0	0	0	\$0		\$0
FIRE PROTECTION FUND	209	\$673,257	\$0	385,800	(365,000)	259,889	\$434,168		\$434,168
LEPF	211	\$53,816	\$0	88,000	0	88,000	\$53,816		\$53,816
LODGERS' TAX	214	\$713,544	\$0	1,751,200	0	1,553,450	\$911,293		\$911,293
MUNICIPAL STREET	216	\$1,017,736	\$0	2,935,159	1,642,303	5,595,198	\$0		\$0
RECREATION	217	\$0	\$0	8,262,295	7,171,056	15,433,303	\$48		\$48
INTERGOVERNMENTAL GRANTS	218	\$0	\$0	0	0	0	\$0		\$0
SENIOR CITIZEN	219	\$0	\$0	194,227	914,598	1,108,149	\$676		\$676
DWI PROGRAM	223	\$0	\$0	0	0	0	\$0		\$0
OTHER	299	\$33,862	\$0	590,234	993,488	1,583,722	\$33,862		\$33,862
CAPITAL PROJECT FUNDS	300	\$2,088,535	\$0	5,100,831	3,770,194	10,752,556	\$207,004		\$207,004
G. O. BONDS	401	\$0	\$0	0	0	0	\$0		\$0
REVENUE BONDS	402	\$0	\$0	0	0	0	\$0		\$0
DEBT SERVICE OTHER	403	\$1,989,843	\$0	0	2,360,028	2,360,028	\$1,989,843		\$1,989,843
ENTERPRISE FUNDS	500								
Water Fund		\$4,629,787	\$0	6,651,500	(1,298,652)	9,327,547	\$655,088		\$655,088
Solid Waste		\$1,015,425	\$0	6,136,657	0	6,136,657	\$1,015,425		\$1,015,425
Waste Water		\$10,826,496	\$0	11,475,300	2,037,624	21,666,623	\$2,672,797		\$2,672,797
Airport		\$290,824	\$0	38,300	0	93,820	\$235,304		\$235,304
Ambulance		\$0	\$0	0	0	0	\$0		\$0
Cemetery		\$1,000	\$0	166,500	682,091	848,591	\$1,000		\$1,000
Housing		\$0	\$0	0	0	0	\$0		\$0
Parking		\$0	\$0	0	0	0	\$0		\$0
Golf		\$0	\$0	1,287,750	2,105,117	3,391,867	\$1,000		\$1,000
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	\$1,725,413	\$0	6,591,157	101,000	6,691,157	\$1,726,413		\$1,726,413
TRUST AND AGENCY FUNDS	700	\$9,488,615	\$0	5,694,348	0	5,638,338	\$9,544,625		\$9,544,625
<b>Grand Total</b>		<b>\$120,714,278</b>	<b>\$0</b>	<b>\$130,136,236</b>	<b>\$0</b>	<b>\$188,393,228</b>	<b>\$62,457,286</b>	<b>\$7,975,569</b>	<b>\$54,481,717</b>

Check  if this form is a revision

Revision No: \_\_\_\_\_

Revision Date: \_\_\_\_\_

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	6/30/2013	6/30/2014	FY 2015	VARIANCE	FY 2016	VARIANCE
	FISCAL YEAR	FISCAL YEAR	FINAL BUDGET	FY2014 - FY2015	BUDGET	FY2015 - FY2016
	ACTUAL	ACTUAL	6/30/2015	INC / (DEC) %	REQUEST	INC / (DEC) %
<b>REVENUES</b>						
<b>Taxes:</b>						
Property Tax - Current Year	1,888,530	1,888,530	2,820,439	49.35%	2,447,387	(13.23%)
Property Tax - Delinquent	0		0	n/a		n/a
Property Tax - Penalty & Interest	0		0	n/a		n/a
Oil and Gas - Equipment	64,867	64,867	75,000	15.62%	68,071	(9.24%)
Oil and Gas - Production	321,620	321,620	395,000	22.82%	353,867	(10.41%)
Franchise Fees	1,020,000	1,001,000	917,000	(8.39%)	1,045,000	13.96%
Gross receipts - Local Option	33,250,000	28,500,000	34,000,000	19.30%	31,600,000	(7.06%)
Gross Receipts - Infrastructure	0		0	n/a		n/a
Gross Receipts - Environmental	0		0	n/a		n/a
Gross Receipts - Other Dedication	0		0	n/a		n/a
<b>Intergovernmental-State Shared:</b>						
Gross receipts	33,225,000	28,475,000	33,975,000	19.32%	31,575,000	(7.06%)
Cigarette Tax (2 cent)	0		0	n/a		n/a
Gas Tax (1 cent)	0		0	n/a		n/a
Gas Tax (2 cent)	0		0	n/a		n/a
Motor Vehicle	366,000	386,000	390,000	1.04%	407,000	4.36%
Grants - Federal	95,043	650,699	71,110	(89.07%)	30,000	(57.81%)
Grants - State	254,083	133,456	226,365	69.62%	152,254	(32.74%)
Grants - Local	0		0	n/a		n/a
Legislative Appropriations	0		0	n/a		n/a
Small Cities Assistance	0		0	n/a		n/a
<b>Licenses and Permits</b>	10,625	10,625	12,000	12.94%	12,000	0.00%
<b>Charges for Services</b>	2,516,000	2,870,225	3,484,250	21.39%	3,404,100	(2.30%)
<b>Fines And Forfeits</b>	456,000	390,500	406,000	3.97%	421,500	3.82%
<b>Interest on Investments</b>	100,000	75,000	200,000	166.67%	75,000	(62.50%)
<b>Miscellaneous</b>	849,243	808,600	974,600	20.53%	995,700	2.16%
<b>TOTAL GENERAL FUND REVENUES</b>	74,417,011	65,576,122	77,946,764	18.86%	72,586,879	(6.88%)
<b>EXPENDITURES</b>						
Executive - Legislative	9,928,234	3,429,792	10,930,983	218.71%	12,741,068	16.56%
Judicial	479,599	479,862	497,630	3.70%	523,676	5.23%
Elections	4,368	30,018	0	(100.00%)	25,018	n/a
Finance & Administration	837,759	902,149	1,067,285	18.30%	1,709,728	60.19%
Public Safety	13,794,676	13,794,638	16,830,109	22.00%	18,682,924	11.01%
Highways & Streets	7,882,499	5,245,164	4,848,607	(7.56%)	3,879,241	(19.99%)
Senior Citizens	911,057	872,075	902,750	3.52%	0	(100.00%)
Sanitation	0		0	n/a	0	n/a
Health and Welfare	7,916,226	8,348,584	8,566,581	2.61%	9,397,773	9.70%
Culture and Recreation	13,490,932	18,059,469	28,944,940	60.28%	29,522,215	1.99%
Economic Development & Housing	0		0	n/a		n/a
Airport	0		0	n/a		n/a
Other - Miscellaneous	26,956,704	15,158,325	21,596,348	42.47%	19,225,189	(10.98%)
<b>TOTAL GENERAL FUND EXPENDITURE</b>	82,202,054	66,320,077	94,185,233	42.02%	95,706,831	1.62%
<b>OTHER FINANCING SOURCES</b>						
Transfers In	0	0	0	n/a	365,000	n/a
Transfers (Out)	(6,217,933)	(4,268,900)	(13,488,313)	215.97%	(20,478,848)	51.83%
<b>TOTAL - OTHER FINANCING SOURCES</b>	(6,217,933)	(4,268,900)	(13,488,313)	215.97%	(20,113,848)	49.12%



SPECIAL REVENUE FUNDS	FUND NUMBER	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 6/30/2015	VARIANCE FY2014 - FY2015 INC./DEC./%	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC./DEC./%
<b>CORRECTIONS</b>	<b>201</b>						
REVENUES							
Correction Fees	201	140,000	140,000	180,000	28.57%	180,000	0.00%
Miscellaneous	201	500	750	200	(73.33%)	100	(50.00%)
<b>TOTAL Revenues</b>		140,500	140,750	180,200	28.03%	180,100	(0.06%)
EXPENDITURES	201	130,428	167,500	162,500	(2.99%)	137,500	(15.38%)
OTHER FINANCING SOURCES							
Transfers In	201	0	17,000	0	(100.00%)	0	n/a
Transfers (Out)	201	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	17,000	0	(100.00%)	0	n/a
<b>KEYS/GENERAL</b>	<b>202</b>						
REVENUES							
GRT - Environmental	202	0	0	0	n/a	0	n/a
Miscellaneous	202	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
EXPENDITURES	202	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	202	0	0	0	n/a	0	n/a
Transfers (Out)	202	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>EMS</b>	<b>206</b>						
REVENUES							
State EMS Grant	206	20,500	19,500	20,000	2.56%	20,000	0.00%
Miscellaneous	206	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		20,500	19,500	20,000	2.56%	20,000	0.00%
EXPENDITURES	206	19,500	20,000	20,000	0.00%	20,000	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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>E-911</b>	<b>207</b>						
REVENUES							
State-E-911 Enhancement	207	0	0	0	n/a	0	n/a
Network & Data Base Grant	207	0	0	0	n/a	0	n/a
Miscellaneous	207	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>FIRE PROTECTION</b>	<b>209</b>						
REVENUES							
State - Fire Marshall Allotment	209	493,375	342,800	385,000	12.31%	385,000	0.00%
Miscellaneous	209	0	1,500	870	(42.00%)	800	(8.05%)
<b>TOTAL Revenues</b>		493,375	344,300	385,870	12.07%	385,800	(0.02%)
EXPENDITURES	209	782,050	344,300	303,297	(11.91%)	259,889	(14.31%)
OTHER FINANCING SOURCES							
Transfers In	209	0	0	0	n/a	0	n/a
Transfers (Out)	209	0	0	0	n/a	(365,000)	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	(365,000)	n/a
<b>LAW ENFORCEMENT PROTECTION</b>	<b>211</b>						
REVENUES							
State-Law Enforcement Protection	211	68,400	75,000	80,400	7.20%	88,000	9.45%
Miscellaneous	211	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		68,400	75,000	80,400	7.20%	88,000	9.45%
EXPENDITURES	211	68,400	75,000	80,400	7.20%	88,000	9.45%
OTHER FINANCING SOURCES							
Transfers In	211	0	0	0	n/a	0	n/a
Transfers (Out)	211	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>LODGERS TAX</b>	<b>214</b>						
REVENUES							
Lodgers Tax	214	1,005,000	1,500,000	1,301,800	(13.21%)	1,750,000	34.43%
Miscellaneous	214	1,400	2,000	0	(100.00%)	1,200	n/a
<b>TOTAL Revenues</b>		1,006,400	1,502,000	1,301,800	(13.33%)	1,751,200	34.52%
EXPENDITURES	214	1,300,000	1,502,000	1,446,197	(3.72%)	1,553,450	7.42%
OTHER FINANCING SOURCES							
Transfers In	214	0	0	0	n/a	0	n/a
Transfers (Out)	214	(257,603)	0	(834,613)	n/a	(100,000)	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		(257,603)	0	(834,613)	n/a	0	(100.00%)
<b>MUNICIPAL STREET</b>	<b>216</b>						
REVENUES							
GRT - Infrastructure (1/8 cent)	216	0	0	0	n/a	0	n/a
GRT - Municipal	216	0	0	0	n/a	0	n/a
Gasoline Tax - (1 cent / 2 cent)	216	650,000	695,000	660,000	(5.04%)	660,000	0.00%
Motor Vehicle - Registration (all)	216	0	0	0	n/a	0	n/a
State Grants	216	768,514	2,658,490	616,725	(76.80%)	435,000	(29.47%)
Federal Grants	216	1,219,506	135,000	2,968,490	2098.88%	1,838,659	(35.66%)
Miscellaneous	216	25	150	1,000	566.07%	1,500	50.00%
<b>TOTAL Revenues</b>		2,638,045	3,488,640	4,246,215	21.72%	2,935,159	(30.88%)
EXPENDITURES	216	2,491,121	4,230,000	7,778,070	83.88%	5,395,198	(28.06%)
OTHER FINANCING SOURCES							
Transfers In	216	678,677	584,448	2,087,115	257.11%	1,642,303	(21.31%)
Transfers (Out)	216	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		678,677	584,448	2,087,115	257.11%	1,642,303	(21.31%)
<b>RECREATION</b>	<b>217</b>						
REVENUES							
Cigarette Tax - (1 cent)	217	0	0	0	n/a	0	n/a
Miscellaneous	217	0	0	0	n/a	8,262,295	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	8,262,295	n/a
EXPENDITURES	217	0	0	0	n/a	15,433,303	n/a
OTHER FINANCING SOURCES							
Transfers In	217	0	0	0	n/a	7,171,056	n/a
Transfers (Out)	217	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	7,171,056	n/a
<b>INTERGOVERNMENTAL GRANTS</b>	<b>218</b>						
REVENUES							
State Grants	218	0	0	0	n/a	0	n/a
Federal Grants	218	0	0	0	n/a	0	n/a
Miscellaneous	218	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
EXPENDITURES	218	0	0	0	n/a	0	n/a
OTHER FINANCING SOURCES							
Transfers In	218	0	0	0	n/a	0	n/a
Transfers (Out)	218	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>SENIOR CITIZENS</b>	<b>219</b>						
REVENUES							
State Grants	219	0	0	0	n/a	85,520	n/a
Federal Grants	219	0	0	0	n/a	60,607	n/a
Miscellaneous	219	0	0	0	n/a	48,100	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	194,227	n/a
EXPENDITURES	219	0	0	0	n/a	1,108,149	n/a
OTHER FINANCING SOURCES							
Transfers In	219	0	0	0	n/a	914,598	n/a
Transfers (Out)	219	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	914,598	n/a
<b>DWI</b>	<b>223</b>						
REVENUES							
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	0	0	n/a	0	n/a
Federal Grants	223	0	0	0	n/a	0	n/a
Miscellaneous	223	0	0	0	n/a	0	n/a
<b>TOTAL Revenues</b>		0	0	0	n/a	0	n/a
EXPENDITURES	223	0	0	0	n/a	0	n/a
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
<b>TOTAL - OTHER FINANCING SOURCES</b>		0	0	0	n/a	0	n/a
<b>OTHER - SPECIAL</b>	<b>299</b>						
<b>TOTAL Revenues</b>	299	1,829,660	712,400	1,614,577	126.64%	590,234	(63.44%)
<b>TOTAL Expenditures</b>	299	3,185,668	1,735,542	2,325,359	33.98%	1,583,722	(31.89%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	299	1,441,263	1,014,000	672,922	(53.64%)	993,488	47.64%



**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]

**MUNICIPAL 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
- 206 EMS
  - State EMS Grant
- 207 E911
  - State-E-911 Enhancement
  - Network & Data Base Grant
- 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
- 223 DWI
  - State - Formula Distribution (DFA)
  - State - Local Grant (DFA)
  - State Other
  - Federal Grants

**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.

	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 6/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
<b>REVENUES</b>						
GRT- Dedication	0	0	0	n/a		n/a
GRT- Infrastructure	3,250,000	2,800,000	3,500,000	25.00%	3,200,000	(8.57%)
Bond Proceeds	0	0	0	n/a		n/a
Local Grants	0	0	0	n/a		n/a
CDBG funding	450,000	250,000	500,000	100.00%	500,000	0.00%
State Grants	25,000	0	250,000	n/a		(100.00%)
Federal Grants (other)	0	0	0	n/a	100,831	n/a
Legislative Appropriations	0	0	0	n/a		n/a
Investment Income	0	0	0	n/a		n/a
Miscellaneous	4,279,631	1,302,000	3,323,950	155.30%	1,300,000	(60.89%)
<b>TOTAL CAPITAL PROJECTS REVENUES</b>	8,004,631	4,352,000	7,573,950	74.03%	5,100,831	(32.65%)
<b>EXPENDITURES</b>						
Parks/Recreation	8,339,549	3,788,452	11,661,431	207.82%	4,230,804	(63.72%)
Housing	0	0	0	n/a		n/a
Equipment & Buildings	49,005	0	0	n/a		n/a
Facilities	0	0	0	n/a		n/a
Transit	0	0	0	n/a		n/a
Utilities	1,823,563	350,000	2,869,280	719.79%	4,959,929	72.86%
Airports	0	0	0	n/a		n/a
Infrastructure	3,308,799	450,000	1,582,725	251.72%	1,561,824	(1.32%)
Debt Service Payments (P&I) - GO Bonds	0	0	0	n/a		n/a
Debt Service Payments (P&I) - Revenue Bonds	0	0	0	n/a		n/a
Other	0	0	0	n/a		n/a
<b>TOTAL CAPITAL PROJECTS EXPENDITURES</b>	13,520,916	4,588,452	16,113,435	251.17%	10,752,556	(33.27%)
<b>OTHER FINANCING SOURCES</b>						
Transfers In	2,644,840	0	9,773,494	n/a	6,970,194	(28.68%)
Transfers (Out)	(2,600,000)	(313,548)	(4,696,383)	1397.82%	(3,200,000)	(31.86%)
<b>TOTAL - OTHER FINANCING SOURCES</b>	44,840	(313,548)	5,077,111	(1719.25%)	3,770,194	(25.74%)

## **CAPITAL PROJECTS**

To account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by internal/proprietary funds).

### **CAPITAL PROJECTS - RECEIPT CLASSIFICATION**

- GRT- Dedication
- GRT- Infrastructure
- Bond Proceeds
- State Grants
- CDBG funding
- State Grants
- Federal Grants (other)
- Legislative Appropriations
- Investment Income
- Miscellaneous

### **CAPITAL PROJECTS - EXPENDITURE CLASSIFICATION**

- Parks/Recreation
- Housing
- Equipment & Buildings (major renovations can be included here)
- Facilities (new construction)
- Transit
- Utilities
- Airports
- Infrastructure
- Debt Service Payments (P&I) - GO Bonds
- Debt Service Payments (P&I) - Revenue Bonds
- Other

DEBT SERVICE FUNDS	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 6/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
<b>GENERAL OBLIGATION BONDS [FUND 401]</b>						
REVENUES:						
General Obligation - (Property tax)	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Other - Misc	0	0	0	n/a	0	n/a
TOTAL REVENUES - FUND 401	0	0	0	n/a	0	n/a
EXPENDITURES:						
General Obligation - Principal	0	0	0	n/a	0	n/a
General Obligation - Interest	0	0	0	n/a	0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES - FUND 401	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 - FUND 401	0	0	0	n/a	0	n/a
<b>REVENUE BONDS [FUND 402]</b>						
REVENUES:						
Bond Proceeds	0	0	0	n/a	0	n/a
Revenue Bonds - GRT	0	0	0	n/a	0	n/a
Investment Income	0	0	0	n/a	0	n/a
Revenue Bonds - Other	0	0	0	n/a	0	n/a
TOTAL REVENUES - FUND 402	0	0	0	n/a	0	n/a
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)	0	0	0	n/a	0	n/a
TOTAL EXPENDITURES - FUND 402	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 - FUND 402	0	0	0	n/a	0	n/a
<b>OTHER DEBT SERVICE [FUND 403]</b>						
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
TOTAL REVENUES - FUND 403	0	0	0	n/a	0	n/a
EXPENDITURES:						
NMFA Loan Payments	2,254,873	2,297,794	2,296,246	(0.07%)	2,360,028	2.78%
Board of Finance Loan Payments	0	0	0	n/a		n/a
Other Debt Service - Misc	0	0	0	n/a		n/a
TOTAL EXPENDITURES - FUND 403	2,254,873	2,297,794	2,296,246	(0.07%)	2,360,028	2.78%
OTHER FINANCING SOURCES:						
Transfers In	2,254,873	2,297,794	2,296,246	(0.07%)	2,360,028	2.78%
Transfers (Out)	0	0	0	n/a		n/a
TOTAL OTHER FINANCING SOURCES - FUND 403	2,254,873	2,297,794	2,296,246	(0.07%)	2,360,028	2.78%

MUNICIPALITY:		ENTERPRISE FUNDS					Fiscal Year 2015-2016	
City of Hialeah		FY 2015		FY 2016		Variance		
Enterprise Fund	Actual	Actual	Request	Actual	Request	Request	% Diff.	
<b>REVENUES</b>								
<b>Water Fund</b>								
Charges for Service	5,280,000	5,253,461	5,000,000	(4.7%)	6,260,000	24.5%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	4,000	4,000	4,000	0%	4,000	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	250,000	0%	250,000	0.0%		
Other	70,000	40,000	100,000	27.0%	100,000	0.0%		
<b>TOTAL REVENUES - Water Fund</b>	<b>5,350,000</b>	<b>5,297,461</b>	<b>5,350,000</b>	<b>1.7%</b>	<b>6,660,000</b>	<b>23.1%</b>		
<b>EXPENDITURES</b>								
Other Enterprise Fund	7,901,011	7,014,435	6,297,000	(16.2%)	5,937,547	(12.1%)		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	6,291,150	1,714,907	7,524,708	338.7%	4,564,841	(14.0%)		
Transfers (Out)	4,748,000	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Water Fund</b>	<b>11,571,150</b>	<b>1,714,907</b>	<b>7,524,708</b>	<b>104.7%</b>	<b>4,564,841</b>	<b>(12.2%)</b>		
<b>REVENUES</b>								
<b>Solid Waste</b>								
Charges for Service	5,500,000	6,000,000	6,190,000	3.1%	6,136,657	(0.9%)		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Solid Waste</b>	<b>5,500,000</b>	<b>6,000,000</b>	<b>6,190,000</b>	<b>3.1%</b>	<b>6,136,657</b>	<b>(0.9%)</b>		
<b>EXPENDITURES</b>								
Other Enterprise Fund	5,500,000	6,000,000	6,290,000	4.8%	6,136,657	(1.4%)		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	0	0	0%	0	0%		
Transfers (Out)	0	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Solid Waste</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Waste Water</b>								
Charges for Service	5,621,000	5,195,548	5,245,000	1.6%	5,825,300	11.0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	1,410,000	1,400,000	1,700,000	21.0%	1,400,000	(5.7%)		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	4,700,000	3,600,000	2,270,000	(26.7%)	2,400,000	(24.1%)		
Legislative Appropriation	0	0	500,000	0%	800,000	51.7%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Waste Water Fund</b>	<b>11,731,000</b>	<b>10,695,548</b>	<b>11,255,000</b>	<b>3.3%</b>	<b>11,425,300</b>	<b>(10.6%)</b>		
<b>EXPENDITURES</b>								
Other Enterprise Fund	15,454,898	9,211,001	17,468,448	19.6%	17,660,621	24.0%		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	7,048,874	0	13,000,244	0%	10,000,398	(12.0%)		
Transfers (Out)	(8,741,966)	(2,462,701)	(11,262,547)	(397.6%)	(7,048,479)	(29.3%)		
<b>TOTAL - OTHER FINANCING SOURCES - Waste Water</b>	<b>(1,693,092)</b>	<b>(2,462,701)</b>	<b>1,737,697</b>	<b>(177.6%)</b>	<b>2,951,919</b>	<b>(16.8%)</b>		
<b>REVENUES</b>								
<b>Airport</b>								
Charges for Service	100,000	78,175	30,000	(49.4%)	30,000	0.0%		
Interest on Investment	400	0	300	0%	300	0.0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Airport Fund</b>	<b>100,400</b>	<b>78,175</b>	<b>30,300</b>	<b>(49.0%)</b>	<b>30,300</b>	<b>0.0%</b>		
<b>EXPENDITURES</b>								
Airport	60,500	23,200	33,500	136.2%	33,200	(47.7%)		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	0	0	0%	0	0%		
Transfers (Out)	0	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Airport</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Ambulance</b>								
Charges for Service	0	0	0	0%	0	0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Ambulance Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>EXPENDITURES</b>								
Ambulance	0	0	0	0%	0	0%		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	0	0	0%	0	0%		
Transfers (Out)	0	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Ambulance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Concert</b>								
Charges for Service	114,100	146,500	166,500	13.6%	166,500	0.0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Concert Fund</b>	<b>114,100</b>	<b>146,500</b>	<b>166,500</b>	<b>13.6%</b>	<b>166,500</b>	<b>0.0%</b>		
<b>EXPENDITURES</b>								
Concert	163,992	269,737	266,992	(14.6%)	269,992	(10.5%)		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	217,600	779,395	239.17%	682,091	(12.4%)		
Transfers (Out)	0	(113,600)	(779,395)	(390.17%)	(682,091)	(11.4%)		
<b>TOTAL - OTHER FINANCING SOURCES - Concert</b>	<b>0</b>	<b>104,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Housing</b>								
Charges for Service	0	0	0	0%	0	0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Housing Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>EXPENDITURES</b>								
Housing	0	0	0	0%	0	0%		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	0	0	0%	0	0%		
Transfers (Out)	0	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Housing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Parking Facilities</b>								
Charges for Service	0	0	0	0%	0	0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Parking Facilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>EXPENDITURES</b>								
Parking Facilities	0	0	0	0%	0	0%		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	0	0	0%	0	0%		
Transfers (Out)	0	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Parking</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Card</b>								
Charges for Service	0	0	0	0%	1,287,790	0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Other Enterprise</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>1,287,790</b>	<b>0%</b>		
<b>EXPENDITURES</b>								
Other Enterprise Fund	0	0	0	0%	1,301,865	0%		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	0	0	0%	2,097,117	0%		
Transfers (Out)	0	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Other Enterprise</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>2,097,117</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Other Enterprise (inter fund name)</b>								
Charges for Service	0	0	0	0%	0	0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Other Enterprise</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>EXPENDITURES</b>								
Other Enterprise Fund	0	0	0	0%	0	0%		
<b>OTHER FINANCING SOURCES</b>								
Transfers In	0	0	0	0%	0	0%		
Transfers (Out)	0	0	0	0%	0	0%		
<b>TOTAL - OTHER FINANCING SOURCES - Other Enterprise</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		
<b>REVENUES</b>								
<b>Other Enterprise (inter fund name)</b>								
Charges for Service	0	0	0	0%	0	0%		
Interest on Investment	0	0	0	0%	0	0%		
Gross Receipts - dedicated	0	0	0	0%	0	0%		
Grants - Federal	0	0	0	0%	0	0%		
Grants - State	0	0	0	0%	0	0%		
Legislative Appropriation	0	0	0	0%	0	0%		
Other	0	0	0	0%	0	0%		
<b>TOTAL REVENUES - Other Enterprise</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>		

**ENTERPRISE FUNDS**

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

**REVENUES**

**1 CHARGES FOR SERVICES**

Utility - Services  
Utility Services - Connections  
Utility Services - Re-connections

**2 INTEREST ON INVESTMENTS**

**3 GROSS RECEIPTS - DEDICATED**

**4 GRANTS-FEDERAL**

**5 GRANTS-STATE**

**6 LEGISLATIVE APPROPRIATIONS**

**EXPENDITURES**

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

	6/30/2013 FISCAL YEAR ACTUAL	6/30/2014 FISCAL YEAR ACTUAL	FY 2015 FINAL BUDGET 6/30/2015	VARIANCE FY2014 - FY2015 INC / (DEC) %	FY 2016 BUDGET REQUEST	VARIANCE FY2015 - FY2016 INC / (DEC) %
<b>INTERNAL SERVICE FUNDS [600]</b>						
REVENUES						
Charges for Services	5,219,858	5,612,403	5,829,953	3.88%	6,591,157	13.06%
Interest on Investments	0	0	0	n/a		n/a
Miscellaneous revenues	0	0	0	n/a		n/a
<b>TOTAL REVENUES</b>	<b>5,219,858</b>	<b>5,612,403</b>	<b>5,829,953</b>	<b>3.88%</b>	<b>6,591,157</b>	<b>13.06%</b>
EXPENDITURES						
Operating Expenditures	5,118,358	5,612,403	5,829,953	3.88%	6,691,157	14.77%
Miscellaneous	0	0	0	n/a		n/a
<b>TOTAL EXPENDITURES</b>	<b>5,118,358</b>	<b>5,612,403</b>	<b>5,829,953</b>	<b>3.88%</b>	<b>6,691,157</b>	<b>14.77%</b>
OTHER FINANCING SOURCES						
Transfers In	0	0	0	n/a	101,000	n/a
Transfers (Out)	0	0	0	n/a	0	n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>101,000</b>	<b>n/a</b>
<b>TRUST AND AGENCY FUNDS [700]</b>						
REVENUES						
Investments	0	0	0	n/a	0	n/a
Interest on Investments	0	0	0	n/a	0	n/a
Tax Revenues	0	0	0	n/a	0	n/a
Miscellaneous revenues	7,066,863	7,632,089	7,725,877	1.23%	5,694,348	(26.30%)
<b>TOTAL REVENUES</b>	<b>7,066,863</b>	<b>7,632,089</b>	<b>7,725,877</b>	<b>1.23%</b>	<b>5,694,348</b>	<b>(26.30%)</b>
EXPENDITURES						
General Government/Benefits	947,348	1,017,589	890,550	(12.48%)	912,814	2.50%
Capital Outlay	0	0	0	n/a		n/a
Debt Service	0	0	0	n/a		n/a
Miscellaneous	6,115,723	6,616,637	6,779,797	2.47%	4,725,524	(30.30%)
<b>TOTAL EXPENDITURES</b>	<b>7,063,071</b>	<b>7,634,226</b>	<b>7,670,347</b>	<b>0.47%</b>	<b>5,638,338</b>	<b>(26.49%)</b>
OTHER FINANCING SOURCES						
Transfers In	2,000,000	1,000,000	1,000,000	0.00%		(100.00%)
Transfers (Out)	0	0	0	n/a		n/a
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0.00%</b>	<b>0</b>	<b>(100.00%)</b>

## INTERNAL SERVICE FUNDS [600]

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 [700]

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