

COUNTY OF BERNALILLO, NEW MEXICO
 COMBINED STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET SOURCES AND USES OF FUNDS

	General Fund			
	FY05 Actuals	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned
Beginning Balance	\$ 65,223,422	\$ 83,660,196	\$ 104,393,410 (1)	\$ 110,407,439
Revenues				
Taxes				
Property	85,363,459	83,117,954	81,881,568	84,204,146
Gross Receipts Tax	46,555,197	69,271,778	85,500,000	88,065,000
Motor Vehicle	3,801,434	4,085,611	3,700,000	3,700,000
Cigarette	3,724	3,729	3,700	3,700
Gas	1,517,249	1,970,115	1,524,794	1,524,794
Intergovernmental	294,567	98,127	12,600,000	12,600,000
Licenses, Fees and Charges for Services	11,598,145	11,951,799	12,755,189	12,746,307
Reimbursements				
Rental Income				
Investment Income	4,019,851	4,790,344	3,090,000	3,090,000
Miscellaneous	7,330,625	9,250,456	2,060,712	2,077,162
Public Works Revenue				
Non-recurring Revenue	57,009	680,796	-	-
Operating Revenue	160,541,260	185,220,709	203,115,963	208,011,109
Non-operating Revenue	45,228,741	55,130,747	62,700,000	62,700,000
Total Revenues	205,770,001	240,351,456	265,815,963	270,711,109
Expenditures				
Current:				
General Government	35,833,578	38,883,922	58,896,473	57,246,601
Public Works	16,187,751	23,077,970	7,598,084	7,667,608
Public Safety	66,539,973	76,152,987	103,973,942	107,653,824
Housing, Health & Welfare	1,832,056	1,817,827	3,403,745	3,412,227
Culture & Recreation	8,232,578	10,034,266	9,745,493	9,802,804
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	212,282	241,334	-	-
Interest Charges	-	-	-	-
Bond Issuance Cost	-	-	-	-
Total Expenditures	128,838,218	150,208,306	183,617,737	185,783,064
Other Financing Sources (uses)				
Operating Transfers In	271,743	200,000	-	-
Operating Transfers Out	(58,766,752)	(69,609,936)	(76,184,197)	(76,184,197)
Proceeds of Refunding Bonds	-	-	-	-
Payment to Refunded Bonds				
Escrow Agent	-	-	-	-
Defeasance of Debt	-	-	-	-
Proceeds from Bond Sales	-	-	-	-
Total Other Financing Sources (uses)	(58,495,009)	(69,409,936)	(76,184,197)	(76,184,197)
Ending Balance	\$ 83,660,196	\$ 104,393,410	\$ 110,407,439	\$ 119,151,287

(1) Cash balances on the Combined Statement of Revenues and Expenditures include proceeds from Tax and Revenue Anticipation Notes (TRAN) proceeds.

Special Revenue Funds				Internal Service Fund			
FY05 Actuals	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned (1)	FY05 Actuals	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned
\$ 10,567,426	\$ 9,943,700	\$ 2,274,931	(2) \$ 832,817	\$ 1,329,490	\$ 1,329,490	\$ 1,329,179	\$ 1,329,179
-	-	-	-	-	-	-	-
3,816,103	3,671,295	3,500,000	3,500,000	-	-	-	-
1,837	1,864	1,800	1,800	-	-	-	-
13,657,894	13,629,935	71,558,758	71,952,378	-	-	-	-
9,045,272	16,142,452	4,361,700	4,306,200	3,113,580	3,485,098	7,596,091	8,009,381
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,722	49,936	19,000	60,074	-	-	-	-
1,335,823	1,598,271	13,966,124	13,982,057	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
27,892,651	35,093,754	93,407,382	93,802,509	3,113,580	3,485,098	7,596,091	8,009,381
-	-	-	-	-	-	-	-
27,892,651	35,093,754	93,407,382	93,802,509	3,113,580	3,485,098	7,596,091	8,009,381
5,541,687	4,048,515	7,688,225	6,187,113	3,113,580	3,485,408	7,596,091	8,009,381
1,475,509	1,347,339	14,094,929	14,093,296	-	-	-	-
12,382,356	20,233,113	34,556,413	34,946,514	-	-	-	-
5,354,237	3,932,897	16,562,495	16,365,818	-	-	-	-
1,968,814	1,673,589	21,373,234	21,342,279	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
26,722,603	31,235,452	94,275,296	92,935,021	3,113,580	3,485,408	7,596,091	8,009,381
34,381	495,894	80,171	-	-	-	-	-
(1,828,155)	(1,319,371)	(654,371)	(632,838)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,793,774)	(823,477)	(574,200)	(632,838)	-	-	-	-
\$ 9,943,700	\$ 12,978,525	\$ 832,817	\$ 1,067,467	\$ 1,329,490	\$ 1,329,180	\$ 1,329,179	\$ 1,329,179

(2) Ending cash for FY06 does not match beginning cash for FY07 as many of these funds are Life to Date (LTD) funds, which are authorized for the length of the entire project; therefore, the available cash is determined based on the actual expenditures. Additionally, several special revenue funds are grant funds for which funding is received on a reimbursement basis. The FY07 and FY08 budget is based on total revenues and expenditures for projects, actual revenues and expenditures will be received or expended over the life of the project.

COUNTY OF BERNALILLO, NEW MEXICO
 COMBINED STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET SOURCES AND USES OF FUNDS

	Enterprise Funds			
	FY05 Actuals	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned
Beginning Balance	\$ 96,146	\$ 675,890	\$ 405,624	\$ 133,045
Revenues				
Taxes				
Property	-	-	-	-
Gross Receipts Tax	-	-	-	-
Motor Vehicle	-	-	-	-
Cigarette	-	-	-	-
Gas	-	-	-	-
Intergovernmental	369,538	970,312	12,640,240	13,011,587
Licenses, Fees and				
Charges for Services	4,295,511	5,224,688	6,497,370	6,645,927
Reimbursements	-	-	-	-
Rental Income	-	-	-	-
Investment Income	4,494	-	-	-
Miscellaneous	619,049	196,975	490,000	490,000
Public Works Revenue	-	-	-	-
Non-recurring Revenue	1,113,598	-	-	-
Operating Revenue	6,402,190	6,391,976	19,627,610	20,147,514
Non-operating Revenue	-	-	-	-
Total Revenues	6,402,190	6,391,976	19,627,610	20,147,514
Expenditures				
Current:				
General Government	-	-	-	-
Public Works	3,255,586	3,990,714	4,855,097	4,939,512
Public Safety	1,330,647	1,310,481	1,535,002	1,600,221
Housing, Health & Welfare	1,036,213	1,361,047	13,510,090	13,635,245
Culture & Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest Charges	-	-	-	-
Bond Issuance Cost	-	-	-	-
Total Expenditures	5,622,446	6,662,242	19,900,189	20,174,978
Other Financing Sources (uses)				
Operating Transfers In	-	200,000	-	-
Operating Transfers Out	(200,000)	(200,000)	-	-
Proceeds of Refunding Bonds	-	-	-	-
Payment to Refunded Bonds				
Escrow Agent	-	-	-	-
Defeasance of Debt	-	-	-	-
Proceeds from Bond Sales	-	-	-	-
Total Other Financing Sources (uses)	(200,000)	-	-	-
Ending Balance	\$ 675,890	\$ 405,624	\$ 133,045	\$ 105,581

Capital Project Funds

	FY05 Actuals	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned
\$	82,185,424	\$ 69,930,901	\$ 58,070,806	\$ 53,955,446 (3)
	2,519,540	2,784,666	2,388,384	2,388,384
	-	-	-	-
	-	-	-	-
	11,549,124	14,388,251	58,253,240	58,253,240
	1,165,836	-	-	-
	-	-	-	-
	1,515,237	3,709,725	282,699	282,699
	12,503	1,217,347	2,400	2,400
	-	-	-	-
	-	-	-	-
	16,762,240	22,099,990	60,926,723	60,926,723
	-	-	-	-
	16,762,240	22,099,990	60,926,723	60,926,723
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	33,082,352	38,258,088	128,387,169	128,387,169
	-	-	-	-
	-	-	-	-
	-	-	-	-
	9,350,000	44,324,588	71,005,000	71,365,000
	13,779,774	34,863,746	15,620,565	15,104,412
	-	-	-	-
	33,082,352	38,258,088	128,387,169	128,387,169
	2,842,459	73,350	11,389	5,000
	(1,805,870)	(1,036,347)	(6,389)	-
	-	-	-	-
	-	-	-	-
	3,029,000	5,261,000	13,500,000	13,500,000
	4,065,589	4,298,003	13,505,000	13,505,000
	\$ 69,930,901	\$ 58,070,806	\$ 4,115,360	\$ -

Debt Service Funds

	FY05 Actuals	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned
\$	43,052,344	\$ 42,745,441	\$ 38,368,775	\$ 38,152,149
	8,347,676	9,213,513	8,439,710	8,552,669
	-	-	-	-
	-	-	-	-
	-	-	400,000	-
	-	-	-	-
	-	-	-	-
	1,088,502	12,177,058	-	-
	776,983	1,509,888	815,832	815,832
	-	-	-	-
	-	-	-	-
	10,213,161	22,900,460	9,655,542	9,368,501
	-	-	-	-
	10,213,161	22,900,460	9,655,542	9,368,501
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	9,350,000	44,324,588	71,005,000	71,365,000
	13,779,774	34,863,746	15,620,565	15,104,412
	-	-	-	-
	23,129,774	79,188,333	86,625,565	86,469,412
	12,623,089	52,172,809	76,755,335	75,858,524
	(13,379)	(261,601)	(1,938)	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	12,609,710	51,911,208	76,753,397	75,858,524
	\$ 42,745,441	\$ 38,368,775	\$ 38,152,149	\$ 36,909,762

(3) Ending cash for FY07 does not match beginning cash for FY08 as all of these funds are Life to Date (LTD) funds, which are authorized for the length of the entire project; therefore, budgeted expenditures for these funds will not be fully expended in FY07. Projected actual expenditures will be approximately \$35 million for FY07, thus, the ending cash balance would be greater than the amount reflected above.

COUNTY OF BERNALILLO, NEW MEXICO
 COMBINED STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET SOURCES AND USES OF FUNDS

Total Budget Sources and Uses of Funds

	FY05	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned
Beginning Balance	202,454,252	208,285,618	204,842,725	204,810,075
Revenues				
Taxes				
Property	96,230,675	95,116,133	92,709,662	95,145,199
Gross Receipts Tax	50,371,300	72,943,073	89,000,000	91,565,000
Motor Vehicle	3,801,434	4,085,611	3,700,000	3,700,000
Cigarette	5,561	5,593	5,500	5,500
Gas	1,517,249	1,970,115	1,524,794	1,524,794
Intergovernmental	25,871,123	29,086,625	155,452,238	155,817,205
Licenses, Fees and				
Charges for Services	29,218,344	36,804,038	31,210,350	31,707,815
Reimbursements	-	-	-	-
Rental Income	-	-	-	-
Investment Income	6,663,806	20,727,063	3,391,699	3,432,773
Miscellaneous	10,074,983	13,772,938	17,335,068	17,367,451
Public Works Revenue	-	-	-	-
Non-recurring Revenue	1,170,607	680,796	-	-
Operating Revenue	224,925,082	275,191,986	394,329,311	400,265,737
Non-operating Revenue	45,228,741	55,130,747	62,700,000	62,700,000
Total Revenues	270,153,823	330,322,733	457,029,311	462,965,737
Expenditures				
Current:				
General Government	44,488,845	46,417,846	74,180,789	71,443,095
Public Works	20,918,846	28,416,022	26,548,110	26,700,416
Public Safety	80,252,976	97,696,580	140,065,357	144,200,559
Housing, Health & Welfare	8,222,506	7,111,772	33,476,330	33,413,290
Culture & Recreation	10,201,392	11,707,855	31,118,727	31,145,083
Capital Outlay	33,082,352	38,258,088	128,387,169	128,387,169
Debt Service:				
Principal Retirement	9,562,282	44,565,922	71,005,000	71,365,000
Interest Charges	13,779,774	34,863,746	15,620,565	15,104,412
Bond Issuance Cost	-	-	-	-
Total Expenditures	220,508,973	309,037,829	520,402,047	521,759,025
Other Financing Sources (uses)				
Operating Transfers In	15,771,672	53,142,053	76,846,895	75,863,524
Operating Transfers Out	(62,614,156)	(72,427,255)	(76,846,895)	(76,817,035)
Proceeds of Refunding Bonds	-	-	-	-
Payment to Refunded Bonds				
Escrow Agent	-	-	-	-
Defeasance of Debt	-	-	-	-
Proceeds from Bond Sales	3,029,000	5,261,000	13,500,000	13,500,000
Total Other Financing Sources (uses)	(43,813,484)	(14,024,202)	13,500,000	12,546,489
Ending Balance	\$ 208,285,618	\$ 215,546,320	\$ 154,969,989	\$ 158,563,276

COUNTY OF BERNALILLO, NEW MEXICO
 BUDGET FINANCIAL SOURCES AND USES
 AGENCY FUNDS

	Agency Funds			
	FY05 Actual	Unaudited FY06 Actual	FY07 Adopted	FY08 Planned
Beginning Cash Balance	\$ 825,569	\$ 314,896	\$ 245,612	\$ 225,612
Financial Sources				
Miscellaneous Revenue	566,734	587,051	303,200	303,200
Transfers in			-	
Total Financial Sources	1,392,303	901,947	548,812	528,812
Financial Uses				
Public Safety	281,644	199,367	300,000	300,000
Debt Service:				
Principal	720,000	362,681	-	-
Interest	75,763	94,288	23,200	23,200
Total Financial Uses	1,077,407	656,336	323,200	323,200
Ending Cash Balance	\$ 314,896	\$ 245,612	\$ 225,612	\$ 205,612