

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for various federal, state, and other grant funding sources (other than major capital projects) received by the County. The grants are legally restricted to expenditure for specific purposes as agreed to between the County and funding sources as enumerated in the grant agreement/contract. The authority for the creation of the special revenue funds is by state statute, executive order, or specific authority. We currently have five functional areas that receive funding from special revenue sources.

Culture and Recreation

The County's Culture & Recreation grants total \$21,369,356 for Capital Improvements, Parks and Recreation, and County Manager projects.

Health and Welfare

The County's Health & Welfare grants total \$12,747,552 for County Manager projects, Environmental Health, Fire, Sheriff, Public Works, and Capital Improvement projects.

General Government

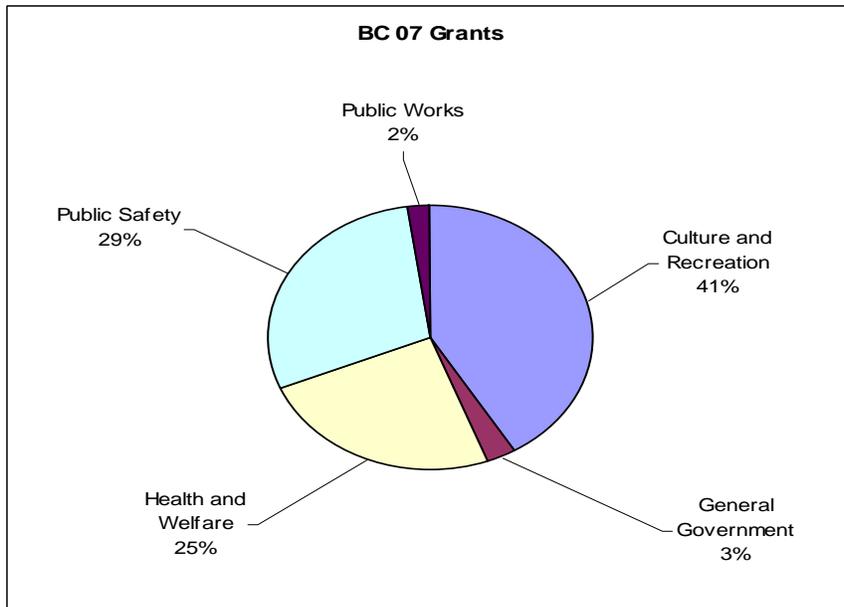
The County's General Government grants total \$1,469,103 for County Manager projects, Finance and the County Clerks office.

Public Safety

The County's Public Safety grants total \$15,062,276 for County Manager projects, Environmental Health, Fire, Sheriff, DWI, JDC, and Communication projects.

Public Works

The County's Public Works grants total \$1,127,424 for water and sewer projects.



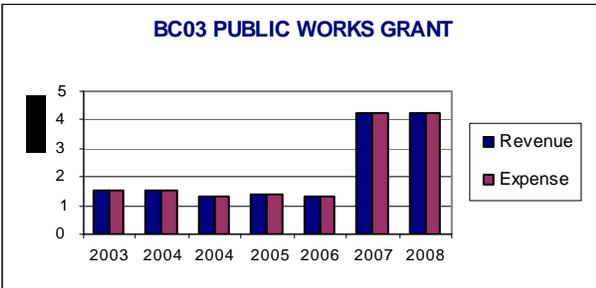
GRANTS TOTAL \$51,775,712

SPECIAL REVENUE FUNDS

BC03 Public Works Grants

To account for various federal, state and other grant funding sources received by the County Public Works Division. The grants are restricted to specific purposes as agreed to between the County and the funding sources as enumerated in the grant agreement/contract.

FY	Revenue	% Change	Expense	% Change
2002	1,533,740	NA	1,533,740	NA
2003	1,497,417	-2.37%	1,497,417	-2.37%
2004	1,348,411	-9.95%	1,348,441	-9.95%
2005	1,396,745	3.58%	1,396,745	3.58%
2006	1,347,339	-3.54%	1,347,339	-3.54%
2007	4,226,000	213.66%	4,226,000	213.66%
2008	4,226,000	0.00%	4,226,000	0.00%



Notes:

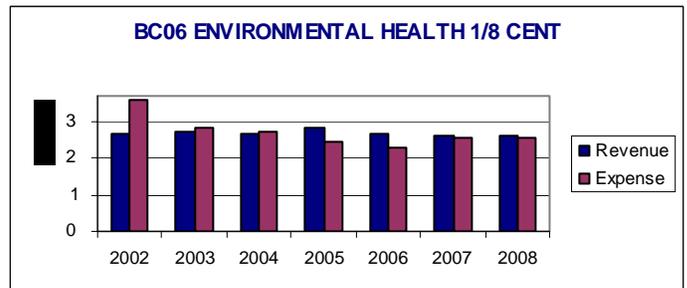
(1) Capital project funds and certain special revenue funds are authorized for the entire length of the project; therefore, available expense is budgeted in FY07 and FY08.

BC06 Environmental Health

To account for the 1/8 cent gross receipts on sales in the unincorporated area of the County. The tax revenue is set aside for the purpose of financing environmental health concerns within the County of Bernalillo. The

fund was created by authority of state statute (see Section 7-20E-17 NMSA 1978 Compilation).

FY	Revenue	% Change	Expense	% Change
2002	2,664,545	NA	3,600,149	NA
2003	2,719,529	2.06%	2,821,895	-21.62%
2004	2,656,952	-2.30%	2,730,587	-3.24%
2005	2,833,611	6.65%	2,438,862	-10.68%
2006	2,682,750	-5.32%	2,284,335	-6.34%
2007	2,610,000	-4.30%	2,567,495	12.40%
2008	2,610,000	0.00%	2,567,495	0.00%



BC04 Recreation

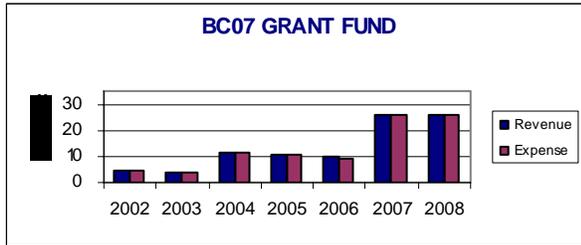
To account for recreational funds. Financing is provided by cigarette taxes. The fund was created by authority of state statute (see Section 7-12-15, NMSA 1978 Compilation).

SPECIAL REVENUE FUNDS

BC07 Grant Funds

To account for various federal, state and other grant funding sources received by the County. The grants are restricted to specific purposes as agreed to between the County and the funding sources as enumerated in the grant agreement/contract.

FY	Revenue	% Change	Expense	% Change
2002	4,470,973	NA	4,470,973	NA
2003	3,928,383	-12.14%	3,928,383	-12.14%
2004	11,130,190	183.33%	11,201,403	185.14%
2005	10,784,583	-3.11%	10,713,371	-4.36%
2006	10,259,540	-4.87%	9,077,320	-15.27%
2007	25,851,046	151.97%	25,851,046	184.79%
2008	25,851,046	0.00%	25,851,046	0.00%

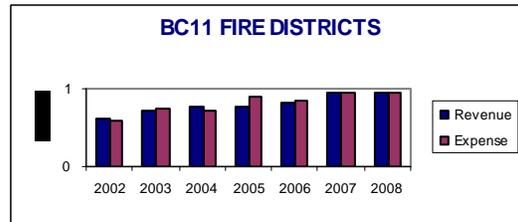


(1) FY07 and FY08 budget includes all available sources, some of which may not actually be spent during the year.

BC11 Fire District No. 1 through 12

To account for the operations and maintenance of the 12 fire districts. Funding is used for all fire operations; equipment, insurance, utilities, gas, oil, and maintenance, salaries and benefits are excluded. Funding is provided by allotments from the New Mexico State Fire Marshal's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

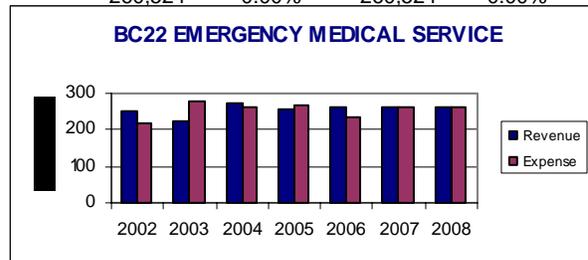
FY	Revenue	% Change	Expense	% Change
2002	607,197	NA	594,623	NA
2003	726,211	19.60%	732,470	23.18%
2004	778,337	7.18%	709,447	-3.14%
2005	780,033	0.22%	903,181	27.31%
2006	832,555	132.18%	835,150	-7.53%
2007	937,343	-48.24%	937,343	12.24%
2008	937,343	0.00%	937,343	0.00%



BC22 Emergency Medical Services

To account for funds from the State of New Mexico Department of Health to be utilized for equipment, supplies, and training for emergency medical service purposes. This fund was created by the authority of state statute (see section 24-10A-6, NMSA 1978 Compilation).

FY	Revenue	% Change	Expense	% Change
2002	252,115	NA	219,791	NA
2003	224,296	-11.03%	280,008	27.40%
2004	271,531	21.06%	261,761	-6.52%
2005	254,648	-6.22%	269,906	3.11%
2006	260,524	2.31%	235,604	-12.71%
2007	260,524	0.00%	260,524	10.58%
2008	260,524	0.00%	260,524	0.00%



SPECIAL REVENUE FUNDS

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BC24 Energy Research and Development Agency (ERDA)

These funds represent settlement of a dispute between the State of New Mexico and the federal government regarding payment of gross receipts tax by three defense contractors doing business within New Mexico. These funds were restricted until June 1990 to be invested in an investment trust fund. Anticipated expenditures after that date are used for capital outlay for the various fire districts within Bernalillo County.

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BC29 Community Services

To account for donations received from external organizations, which are to be used for social services programs. The fund was created by the authority of the Board of County Commissioners.

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BC30 Farm and Range

To account for soil conservation, predator control, and secondary road activities within the County. Financing is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

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BC33 Law Enforcement Block Grants

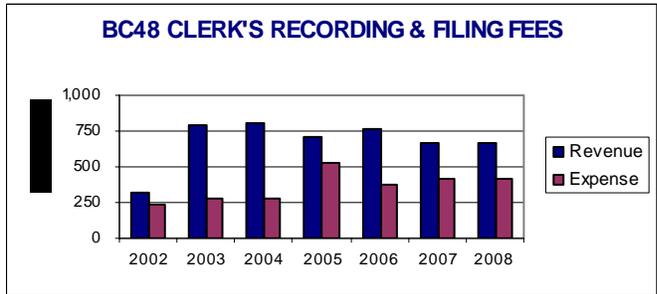
To account for various federal, state and other grant funding sources received by the County. The grants are restricted to specific purposes as agreed to between the County and the funding sources as enumerated in the grant agreement/contract. The grant agreement contains the Office of Justice Programs (OJP) approved budget. Budget modification requests can be submitted in writing to the OJP anytime during the grant period.

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BC48 Clerk's Recording & Filing

To account for fees authorized to Class A counties to charge additional fees per document as an equipment recording fee. The fees thus collected are restricted in that they shall only be expended for rent or lease-purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk and for staff training on office procedures and equipment. This fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

FY	Revenue	% Change	Expense	% Change
2002	315,450	NA	231,906	NA
2003	796,018	152.34%	275,354	18.74%
2004	811,282	1.92%	278,939	1.30%
2005	714,461	-11.93%	525,268	88.31%
2006	761,147	6.53%	379,305	-27.79%
2007	661,700	-46.12%	410,081	8.11%
2008	661,700	0.00%	410,081	0.00%



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BC49 Valuation

To account for fees collected from "revenue recipients". Expenditures from the County property valuation fund may be made pursuant to a property valuation program presented by the County Assessor and approved by the majority of the County Commissioners (see Section 7-38-38.1, NMSA 1978 Compilation).

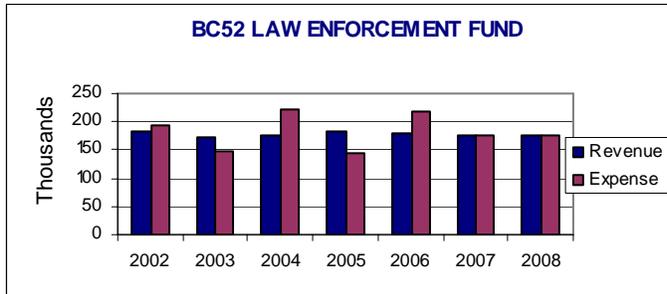
SPECIAL REVENUE FUNDS



BC52 Law Enforcement Protection

To account for a state grant, funds are restricted to equipment purchases and training programs to enhance law enforcement effectiveness. The fund was created under the authority of state statute (see Section 29-13-4, NMSA 1978 Compilation).

FY	Revenue	% Change	Expense	% Change
2002	181,800	NA	192,843	NA
2003	172,200	-5.28%	146,930	-23.81%
2004	175,200	1.74%	221,233	50.57%
2005	182,400	4.11%	144,352	-34.75%
2006	178,800	-1.97%	217,920	50.96%
2007	177,600	-0.67%	177,600	-18.50%
2008	177,600	0.00%	177,600	0.00%



BC61 County Indigent

To account for a \$1,000,000 annual allocation of gross receipts per year through County ordinance 86-17. Expenditure is restricted to indigent health care. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

Note: (applies to all graphs in this section)
 2002 - 2006 Actual numbers
 2007 - Budgeted numbers
 2008 - Budgeted numbers