

NON-GENERAL FUND REVENUE BY FUND TYPE

Non-General Fund

The following section provides information regarding various revenues received by the County. Information shown at the fund level may contain numbers for multiple departments within the fund, including grants.

Information regarding revenues for a specific department can be found in the individual department program summaries located in each of the functional area sections.

<u>Non-General Fund Revenue</u>						
	Capital Projects	Special Revenue	Enterprise	Debt Service	Internal Service	Agency
FY 06	35,115,657	23,575,325	17,760,312	14,785,723	3,485,408	587,051
FY 07	40,468,466	23,939,405	19,256,380	13,509,820	6,519,828	425,606
FY 08	44,248,551	58,050,820	19,925,483	15,114,662	5,532,150	370,564
FY 09	3,810,545	46,124,725	21,276,849	12,233,315	6,440,027	533,175
FY 10	0	0	0	0	0	0

Capital Project Funds

Budget amounts for Capital Project Funds are individual project budgets authorized by the County Commission for the entire length of the project. Projects are created and maintained at various departments of the County. Major portions of the projects are capital in nature and cover infrastructure such as roads, streets, bridges, storm drainage, buildings, and parks. Many of the projects are multi-funded and involve multiple entities. In the new ERP system to maintain control, cash transfers will be made between bond funds, grant funds, special revenue funds and general fund to a capital project fund. In addition to the new budget, remaining life to date balances at June 30, 2008 will carry forward into FY 09. Estimated carry forward in FY 09 is \$91,818,196. The new FY2009 budget consists of the following:

- Road Construction Fund 13001 (BC 12) FY 09 appropriation of \$600,000 in Federal funding for Edith Boulevard reconstruction project;
- Parks and Recreation Bond Fund 13001 (BC37) FY 09 interest appropriation of \$300,000;
- The Open Space Fund 13003 (BC57) FY 09 funding totaling \$1,199,842;

- Impact Fee Fund 13002 (BC28) new appropriation in FY09 and FY 10 totaling
- \$2,785,794. The revenues from this fund are received from developers and used for infrastructure improvements in the service area in which the fees were collected.

Capital Projects include funding from the following sources:

- Jail Revenue Bonds
- Road Construction Bonds
- SIB Loans and Projects
- Storm Drain Bonds
- Impact Fee Funds
- Library Bonds
- Public Health Funds
- Juvenile Justice Bonds
- Facility Improvement Bonds
- Parks and Recreation Bonds
- Legislative Appropriations

The revenue received in these funds derives from three (3) primary sources: bond proceeds, investment income, and miscellaneous income.

Special Revenue Funds

Budget amounts for several Special Revenue Funds are individual project budgets authorized by the County Commission for the entire length of the project. Remaining balances at June 30, 2008 will carry forward into fiscal year 2009.

- Public Works Grant Fund 12901 (BC03) new budget totaling \$2,558,270 which includes new Legislative Grants totaling \$2,233,270 and June 30, 2008 carry forward balance from existing grant funds.
- Recreation Fund 12001 (BC04) new budget totaling \$1,700. Funding in this program is used for recreational purposes and revenue is derived from the State Cigarette Tax Act.
- Environmental Services Gross Receipts Tax Fund 12002 (BC06) – new fiscal year 2009 budget totaling \$801,387 and a cash transfer of \$1,727,675 for the MDC water and sewer system debt service. The FY 10 planned budget is \$683,510 and a cash transfer of \$1,845,550 for the MDC water and sewer system debt service. Revenues for FY 09 are budgeted at \$2,529,062. This is from a one eighth of one percent (.125%) Environmental Services Gross Receipts Tax within the unincorporated portion of Bernalillo County.
- Grant Fund 12901 (BC07) - new grants totaling \$4,597,678 and new legislative appropriations totaling \$9,052,500 for a total FY 09 appropriation of \$13,650,178 to which June 30, 2008 carry forward balances will be added. Bernalillo County has various grant funds, including the Public Works Grant Fund. Detailed revenue at the fund level is available in the Special Revenue section of the budget book. The Capital Construction Project Fund will be utilized for project related grants.
- Fire District Fund 12101 (BC11) – State Appropriation totaling \$937,343. Funding is provided by allotments from the New Mexico State Fire Marshall's Office.
- EMS Fund 12102 (BC22) – State Appropriation totaling \$106,736. Funding is provided from the State of New Mexico Department of Health to be utilized for equipment, supplies, and training for emergency medical services program. The State of New Mexico changed the distribution calculation resulting in an estimated revenue loss to Bernalillo County of \$118,838. Additionally, General Fund expansion funding in the amount of \$583,885 is recommended as a replacement source of funding for medical supplies, equipment, medical services contracts and materials previously

purchased with the resources from EMS and ERDA funds. Similar funding is anticipated for FY10.

- Community Services Fund 12201 (BC29) – new FY09 budget totaling \$64,725. The FY10 budget is \$64,238. The Community Services Fund provides funding for social service programs.
- Farm and Range Fund 12202 (BC30) – FY 09 and FY10 budget totaling \$100.
- Clerk Recording & Filing Fund 12204 (BC48) – new budget totaling \$751,973 including expansion request of \$265,000 for workspace improvements. The FY10 budget is \$486,973. The fees collected in this fund are restricted in that they can only be expended for rent, lease/purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk.
- Valuation Fund 12004 (BC49) – new budget in FY09 totaling \$4,100,000 with an additional \$1,200,000 in expansion for computerized assessment system upgrades and contractual services. The FY10 budget is \$4,100,000. This department maintains current property records of all residential and non-residential properties and is responsible for the re-valuation of all properties in Bernalillo County.
- Law Enforcement Protection Fund 12151 (BC52) – FY09 State Appropriation totaling \$195,000. The FY10 budget is \$195,000. This grant is restricted to equipment purchases and training programs to enhance law enforcement effectiveness.
- Housing Authority 21004 (BC59) – FY09 budget \$13,109,158. General Fund (Fund 11001, currently BC01) expansion request of \$313,478 is recommended to continue the current level of operations which include contractual services and salary and benefits.
- Indigent Fund 12203 (BC61) – new budget totaling \$1,000,000 for FY09 and \$1,000,000 for FY10. Additional gross receipts tax projected revenues in the Indigent Fund consist of \$1,000,000 from the second one-eighth increment of the County Gross Receipts Tax established in 1988. The Partners in Health (PIH) program provides primary medical and dental care for residents of the County who qualify as medically indigent. University of New Mexico Hospital (UNMH) serves as program administrator and verifies the eligibility of claims, refers eligible patients to appropriate participating agencies, and determines monthly allocations to the organizations on the basis of actual patients served.
- Regional Correction Center Fund 31004 (BC64) – FY09 budget totaling \$12,908,699. The FY10 budget is \$10,611,596. This fund was established to provide

for the lease agreement between Bernalillo County and Cornell Companies, Incorporated.

- Department of Substance Abuse Programs Fund 12901 (BC90) budgeted at \$7,413,757 in FY09 and \$7,734,859 in FY10. The majority of this funding comes from state liquor excise taxes that are distributed to every county for DWI services and programs. Funding from Value Options for operation of a methamphetamine crisis response team also is included in this amount.
- IRB PILT Fund 12005 (BC92) – FY09 budget totaling \$859,557. Funding is for specific purposes so as to ensure that specific community needs that are of concern to the Bernalillo County Commission are met. The IRB PILT Fund FY 10 budget is projected at \$854,997.
- 1/16 Health Care GRT Fund 12003 (BC93) – FY 09 budget of \$10,000,000. By authority of Statute the County implemented a 1/16th Health Care Gross Receipts Tax in January 2007. This Health Care Gross Receipts Tax currently generates approximately \$10M per fiscal year; however, the statute has a sun-set clause, which prohibits the County from future taxation after June 30, 2009. This would create a loss of revenue and financial hardship on the County. It is therefore the County's intention to seek legislative support and action to permanently enable the tax. The first one-sixteenth of one percent (.0625%) increment of county health care gross receipts tax is used to satisfy the State of New Mexico's Medicaid matching requirement from Bernalillo County. The revenue from the additional one-sixteenth of one percent increment is dedicated to the support of indigent patients, including funding for MDC.

Special Revenue Funds include:

- Environmental GRT Fund
- Property Valuation Fund
- State EMS Fund
- Farm and Range Fund
- County Fire Protection Fund
- Law Enforcement Protection Fund
- Grants Fund
- Recreation Fund
- Indigent Fund
- DWI Fund
- Clerk's Recording and Filing Fund
- Regional Detention Center Fund
- Community Services Fund
- Sheriff's Investigative Fund
- Industrial Revenue Bond/Payment in Lieu of Taxes (PILT) Fund

Enterprise Funds

- Solid Waste Fund 21001 (BC10) – FY09 budget totaling \$4,720,070. This program provides solid waste collection, transfer and disposal, community cleanups, and recycling programs.
- Regional Juvenile Detention Center 21002 (BC51) – FY09 budget totaling \$1,062,223. FY10 budget totaling \$1,065,065. A joint powers agreement between Bernalillo County and Sandoval County was approved on July 1, 2007.
- Housing Authority 21004 – FY 09 and FY10 budget plan totaling \$1,803,470 each year. Including carry-overs the Housing Department's budget for FY 09 is \$14,912,628. The Housing Department provides housing opportunities to eligible residents of the County and administers Section 8 rental assistance, Family Self Sufficiency Program, Owner Occupied Housing Rehabilitation Program and Affordable Homeownership Programs.

Debt Service Funds

Bernalillo County had the opportunity to defease Series 2002A General Obligation Bonds in June 2008. This action is possible because Bernalillo County has been able to issue its recent bonds at very favorable interest rates due to its outstanding bond ratings and market conditions that allow low interest rates.

- The total debt service requirements for Gross Receipts Tax Revenue Bonds are \$25,500,950 with a planned refunding in late 2009 adjusting the annual requirements to an estimated \$14,988,580. On April 1, 2008 the County closed on an \$11 million refunding of the Series 2004 GRT bonds. Bernalillo County anticipates selling \$20 million in General Obligation Bonds to obtain favorable interest rates while staying within the established 0.95 mill levy.
- Comanche Griegos Special Assessment District Fund 31102 (BC67) FY 09 budget of \$222,994 and FY 10 budget of \$215,381. The County, acting as the agent for the property owners, issued Special Assessment District Improvement Bonds to finance street and road improvements.
- The total FY09 debt service requirement for Tax Anticipation Notes is \$57,094,805 and the FY10 debt service requirement is \$61,950,000. TRAN proceeds allow the County to reduce fluctuations in cash flow due to the fact that certain revenues, especially property taxes, are not received evenly each month.

Internal Service Fund

This fund is designed for managing risk management proceeds and the County's Insurance Program for workers' compensation and property and casualty coverage. The County pays an annual premium to the pools for general insurance coverage. The agreements for formation of the pools provide that the pools be self-sustaining through member premiums and reinsure through commercial companies for claims in excess of \$300,000 and \$250,000, respectively, for each insured event. Both pools are funded entirely by member premiums and are administered by the New Mexico County Insurance Authority.

The Workers' Compensation Pool provides workers' compensation coverage for every County employee. The premium that each county pays depends upon the payroll total and the loss experience specific to that county. Revenues for this fund are generated from other County funds and departments. In FY 09, budgeted revenues for this amount are \$6,240,027, which represents an increase of \$707,877 over FY 2008. Increases have occurred during the past FY's primarily because of additional insurance requirements for the Metropolitan Detention Center.

Total Operating Budget by Fund Type

Fund Type	Actual FY2006	Actual FY2007	Actual FY2008	Budget FY2009	% Change	Budget FY2010	% Change
General Fund	147,073,437	189,095,114	208,954,778	203,382,647	-2.67%	208,940,143	2.73%
Special Revenue	45,889,619	93,990,428	121,216,007	69,658,583	-42.53%	39,886,212	-42.74%
Internal Service	3,830,722	7,596,091	6,440,720	6,240,027	-3.12%	6,413,024	2.77%
Enterprise	5,148,491	19,900,189	20,145,030	7,585,763	-62.34%	7,588,605	.04%
Capital Projects	133,382,987	129,449,917	105,187,992	3,492,739	-96.68%	2,592,739	-25.77%
Debt Service	21,548,379	23,692,527	24,375,866	37,405,929	53.45%	26,137,375	-30.13
TRAN Debt Service	45,900,000	62,700,000	67,775,000	57,094,805	-15.76%	61,950,000	8.50%
Agency	432,666	323,200	517,400	740,394	43.10%	732,781	-1.03%
Totals	414,559,810	526,980,504	555,721,734	385,600,887	-30.47%	354,240,879	-8.13%

