

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 \$3,675,000 for Capital Improvements, Parks and Recreation.

Health and Welfare

The County's Health & Welfare grants total \$5,150,500 for Capital Improvements, County Manager projects and other Health and Welfare related projects.

General Government

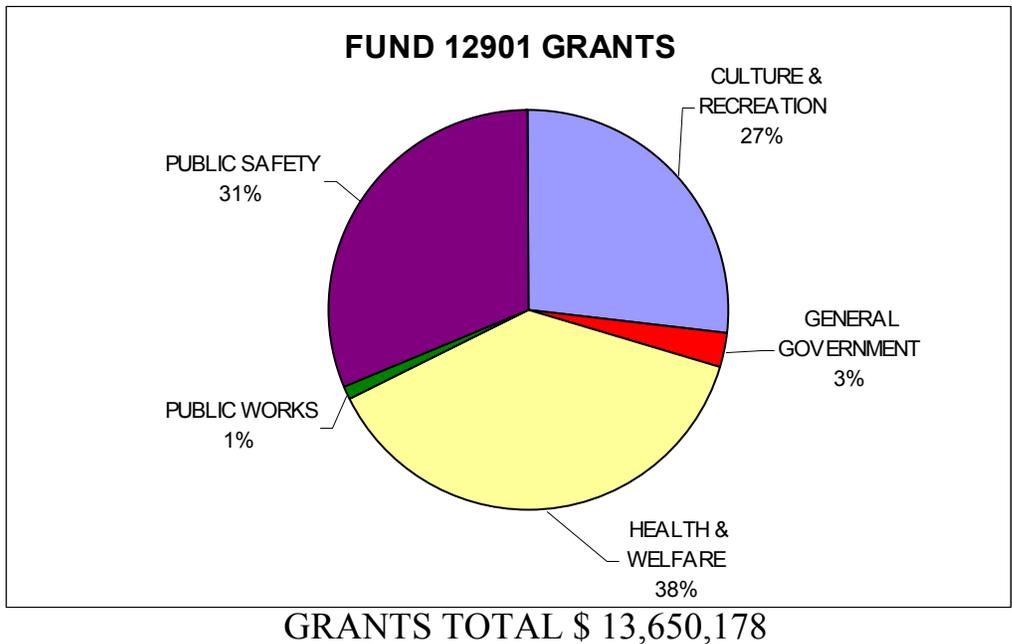
The County's General Government grants total \$388,000 for County Manager projects.

Public Safety

The County's Public Safety grants total \$4,273,678 for Animal Control, County Manager projects, Fire, Sheriff, DWI, Juvenile Detention Center (JDC) projects.

Public Works

The County's Public Works grants total \$ 163,000 for various public projects.

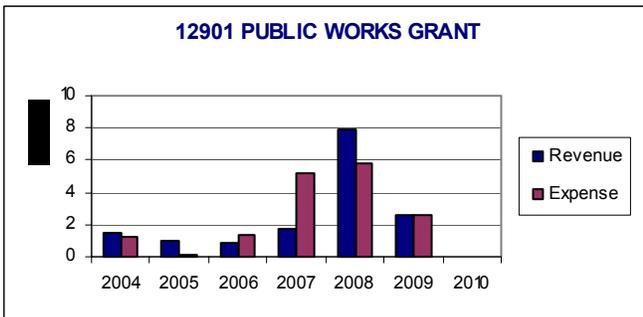


SPECIAL REVENUE FUNDS

Fund 12901 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
2004	1,446,530	NA	1,274,544	NA
2005	1,030,137	-28.78%	-99,858	-107%
2006	861,090	-16.41%	1,347,375	-1449%
2007	1,726,330	100.48%	5,213,069	286%
2008	7,943,311	360.12%	5,843,063	12.08%
2009	2,558,270	-67.79%	2,558,270	-56.22%
2010	0	-100%	0	-100%



* 12901 Budget found in Public Works Division Section.

** Note: Capital project funds and certain special revenue funds are authorized for the entire length of the project; therefore, available expense is budgeted in FY08.

*** FY09 budgets include all available sources, some of which may not actually be spent during the year.

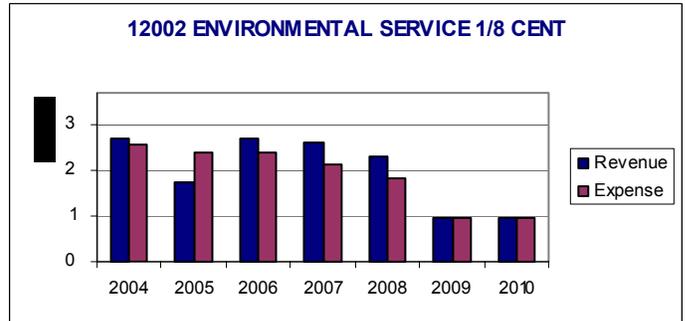
Fund 12001 Recreation

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).

Fund 12002 Environmental Service

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
2004	2,681,073	NA	2,561,172	NA
2005	1,725,034	-35.66%	2,403,477	-6.16%
2006	2,682,750	55.52%	2,399,954	-0.15%
2007	2,594,141	-3.30%	2,140,322	-10.82%
2008	2,300,030	-11.34%	1,819,791	-14.98%
2009	937,343	-59.25%	937,343	-48.49%
2010	937,343	0.00%	937,343	0.00%

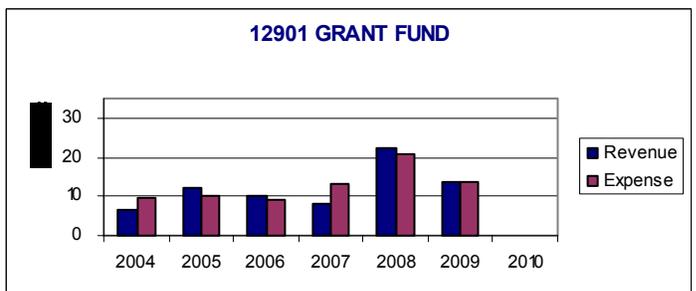


NMSA 1978 § 7-20E-17, 2008, states that "Any county...shall dedicate the entire amount of revenue produced by the tax for acquisition, construction, operation and maintenance of solid waste facilities, water facilities, wastewater facilities, sewer systems and related facilities."

Fund 12901 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.

FY	Revenue	% Change	Expense	% Change
2004	6,667,372	NA	9,759,527	NA
2005	12,420,336	86.28%	10,360,041	6.15%
2006	10,296,840	-17.10%	9,146,031	-11.72%
2007	7,966,220	-22.63%	12,999,024	42.13%
2008	22,147,317	178%	20,842,939	60.34
2009	13,650,178	-38.37%	13,650,178	-34.51%
2010	-	-100%	-	-100%



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*** FY09 budgets include all available sources, some of which may not actually be spent during the year.

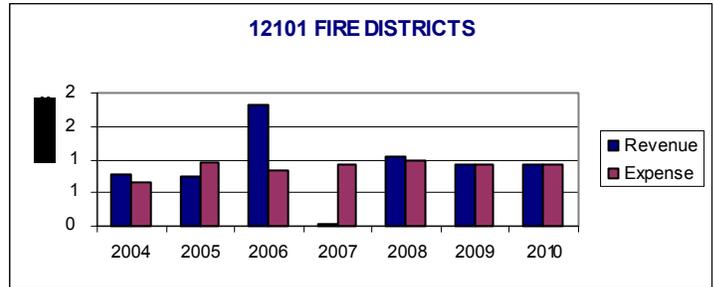
Fund 12101 Fire District No. 1 through 11

To account for the operations and maintenance (excluding salaries and benefits) of the 11 fire districts. 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). The Land Management Section maintains over 400 developed acres of parkland which includes 49 county parks (14 neighborhood, 32 community, 3 regional), 7 tennis courts, 36 ball fields, 24 soccer/multipurpose fields, 34 multipurpose areas, 26 playgrounds, and 9 open space properties totaling 1,000 acres. The Land Management Section also services the Mesa del Sol Regional Recreational Complex, as well as other assorted facilities. Nearly 20,000 people of all ages participate in Bernalillo County sports programs each year. Baseball, basketball and soccer are included.

The Youth and Senior Services Section coordinates before and after school programs, special middle school recreation programs, summer recreation sites and a lunch program for children. This section also oversees Senior Center programs which include meal sites throughout the County.

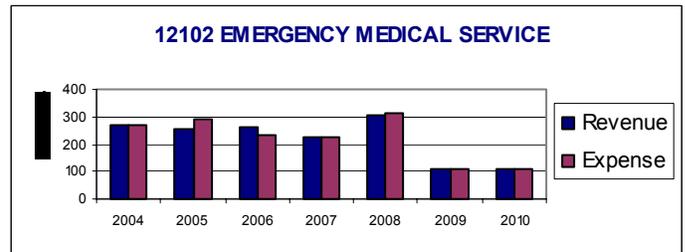
The Special Programs Section handles events including the popular "Dance, Dance, Dance, It's a Teen Thing!" and oversees the Anti- Graffiti program and the Aquatics program which includes operation of four County pools. The Los Padillas Aquatics Center is the department's newest swimming pool which opened in June 2005.

FY	Revenue	% Change	Expense	% Change
2004	778,336	NA	651,759	NA
2005	758,500	-2.55%	950,180	45.79%
2006	1,811,060	138.77%	835,150	-12.11%
2007	21,601	-98.81%	927,556	11.06%
2008	1,047,014	4747.16%	986,400	6.34%
2009	937,343	-10.47%	937,343	-4.97%
2010	937,343	0.00%	937,343	0.00%



To account for grants 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
2004	271,531	NA	269,435	NA
2005	254,648	-6.22%	293,218	8.83%
2006	260,524	2.31%	235,604	-19.65%
2007	225,574	-13.42%	227,136	-3.59%
2008	305,969	35.64%	312,394	37.54%
2009	106,736	-65.12%	106,736	-65.83%
2010	106,736	0.00%	106,736	0.00%



Emergency Medical Services Act - The Emergency Medical Services Act provides funds to Bernalillo County to be used for the establishment of emergency medical services. The State General Fund supplies funding for Emergency Medical Services. This money cannot be accumulated from year to year. Starting July 1, 2008, Bernalillo County becomes a single service that receives funding from the Emergency Medical Services Act. The distribution formula allows each applicant to receive up to twenty thousand dollars depending on the call volume.

12103 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

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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.

Fund 12201 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.

Fund 12202 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).

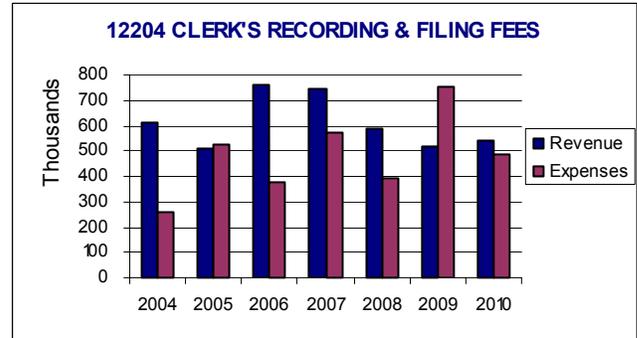
Fund 12901 Law Enforcement Block Grants

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.

Fund 12204 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, 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
2004	611,310	NA	261,303	NA
2005	513,308	-16.03%	529,285	102.56%
2006	761,472	48.35%	379,305	-28.34%
2007	748,584	-1.69%	573,850	51.29%
2008	584,649	-21.90%	395,550	-31.07%
2009	515,219	-11.88%	751,973	90.11%
2010	540,980	5.00%	486,973	-35.24%



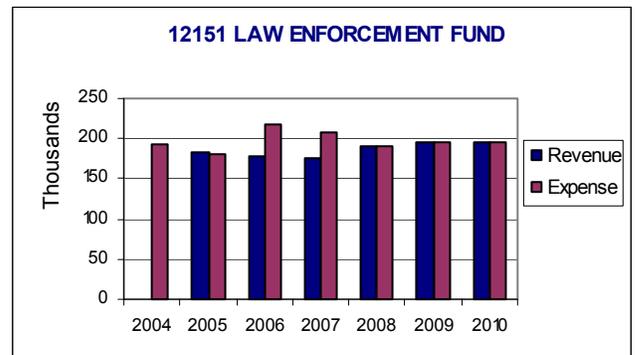
Fund 12004 Valuation

To account for fees collected from "revenue recipients" pursuant to Section 7-38-38.1, NMSA 1978 Compilation. 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.

Fund 12151 Law Enforcement Protection

To account for a state grant 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
2004	0	NA	191,962	NA
2005	182,400	100.00%	179,560	-6.46%
2006	178,800	-1.97%	217,920	21.36%
2007	176,400	-1.34%	208,923	-4.13%
2008	189,600	7.48%	190,912	-8.62%
2009	195,000	2.85%	195,000	2.14%
2010	195,000	0.00%	195,000	0.00%



SPECIAL REVENUE FUNDS

Fund 12203 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).

Fund 12104 Regional Correction Center

The Regional Unit at the Juvenile Detention and Youth Services Center is based on a Joint Powers Agreement between Bernalillo and Sandoval Counties, approved June 26, 2007. Bernalillo and Sandoval Counties equally share costs for care of youth from outside jurisdictions.

Fund 12901 Department of Substance Abuse Program

Provide comprehensive community support services to clients and family members affected by substance abuse.

Fund 12005 Industrial Revenue Bonds PILTS

The establishment of this fund is to administer the receipt and expenditure of revenues collected from Payment in Lieu of Taxes (PILT) on the behalf of Albuquerque Public Schools (APS) and the University of New Mexico Hospital (UNMH) due to Industrial Revenue Bond (IRB) issues. The County Board established a policy of collecting revenue from IRB issues to replace the property taxes abated in the IRB process.

Fund 12003 1/16TH Indigent Health GRT

The County Health Care Gross Receipts Tax Fund was created as a result of the enactment of a 1/16th gross receipts tax. The County's Health Care Fund generates approximately \$10M in revenue per fiscal year