County/ Municipality:
Bernalillo County

Department of Finance and Administration
Local Government Division
Budget Recapitulation
(CENTS ROUNDED TO NEAREST DOLLAR)

Entity Code
Fiscal Year **FY2008-2009**

(F) FUND TITLE	(G) FUND NUMBER	(H) UNAUDITED BEGINNING CASH BALANCE	LTD REVENUE	NEW REVENUE	(I) BUDGETED FUND REVENUES	(J) BUDGETED OPERATING TRANSFER	(K) BUDGETED FUND EXPENDITURES	(L) ESTIMATED ENDING FUND CASH BALANCE	(M) LOCAL NON-BUDGETED RESERVE REQUIREMENTS
General Fund (Fund BC01)	11001	144,255,744	-	210,885,876	210,885,876	(69,249,405)	199,376,047	86,516,168	49,844,012
Road Fund		333,883	-	4,006,600	4,006,600	-	4,006,600	333,883	333,883
TOTAL GENERAL FUND		144,589,627	-	214,892,476	214,892,476	(69,249,405)	203,382,647	86,850,051	50,177,895
SPECIAL REVENUE FUNDS									
Public Works Grants (Fund BC03)	12901	(2,150,437)	2,150,437	2,558,270	4,708,707	-	2,558,270	-	-
Recreation (Fund BC04)	12001	3,494	-	1,700	1,700	-	1,700	3,494	-
Environmental Gross Receipts Tax (Fund BC06)	12002	2,098,546	-	2,529,062	2,529,062	(1,727,675)	801,387	2,098,546	-
Grants (Fund BC07)	12901	(3,620,460)	3,620,460	13,650,178	17,270,638	-	13,650,178	-	-
Fire Districts (Fund BC11)	12101	225,945	-	937,343	937,343	-	937,343	225,945	-
Emergency Medical Services (Fund BC22)	12102	87,701	-	106,736	106,736	-	106,736	87,701	-
Energy Research & Development (Fund BC24)	12103	-	-	-	-	-	-	-	-
Community Services (Fund BC29)	12201	269,982	-	64,725	64,725	-	64,725	269,982	-
Farm & Range (Fund BC30)	12202	852	-	100	100	-	100	852	-
Local Law Enforcement Block Grant (Fund BC33)	12901	(47,345)	47,345	-	47,345	-	-	-	-
Clerk Recording & Filing (Fund BC48)	12204	1,274,199	-	515,219	515,219	-	751,973	1,037,445	-
Valuation (Fund BC49)	12004	3,793,108	-	4,100,000	4,100,000	-	5,300,000	2,593,108	-
Law Enforcement (Fund BC52)	12151	41,560	-	195,000	195,000	-	195,000	41,560	-
Housing Voucher (Fund BC59)	Various	4,175,900	-	13,109,158	13,109,158	-	13,109,158	4,175,900	
Indigent Fund (Fund BC61)	12203	210,383	-	1,000,000	1,000,000	-	1,000,000	210,383	-
Regional Detention Center (Fund BC64)	12104	3,552,407	-	11,633,080	11,633,080	(1,000,963)	12,908,699	1,275,825	-
Industrial Revenue Bonds PILTS (Fund BC92)	12005	1,049,957	-	859,557	859,557	-	859,557	1,049,957	-
Substance Abuse Programs - DWI (Fund BC90)	12901	363,382	-	7,473,755	7,473,755	-	7,413,757	423,380	-
Health Care GRT (Fund BC93)	12003	7,922,978	-	10,000,000	10,000,000	-	10,000,000	7,922,978	
Sub-Total Special Revenue Funds		19,252,152	5,818,242	68,733,883	74,552,125	(2,728,638)	69,658,583	21,417,056	-
INTERNAL SERVICE FUNDS									
Risk Management (Fund BC08)	22001	1,465,201	-	6,440,027	6,440,027	-	6,240,027	1,665,201	-
ENTERPRISE FUNDS									
Solid Waste (Fund BC10)	21001	(342,312)	342,312	4,764,000	5,106,312	-	4,720,070	43,930	-
Regional Juvenile Detention Ctr (Fund BC51)	21002	(236,557)	236,557	1,154,768	1,391,325	-	1,062,223	92,545	-
Housing Authority (Fund BC59)	Various	-	-	1,803,470	1,803,470	-	1,803,470	-	-
Sub-Total Enterprise Funds		(578,869)	578,869	7,722,238	8,301,107	-	7,585,763	136,475	-
CAPITAL PROJECT FUNDS									
Paseo Del Norte (Fund BC13)	13001	698,796	-	-	-	-	-	698,796	-
Parkland Development (Fund BC25)	-	-	-	-	-	-	-	-	-
Impact Fees (Fund BC28)	13050	6,429,555	-	1,392,897	1,392,897	-	1,392,897	6,429,555	-
Open Space (Fund BC57)	13051	11,949,229	-	1,201,042	1,201,042	-	1,199,842	11,950,429	-
Sub-total Other Capital Projects		19,077,580	-	2,593,939	2,593,939	-	2,592,739	19,078,780	-
General Obligation Projects									
Road Construction (Fund BC12)	12901	10,184,384	-	600,000	600,000	-	600,000	10,184,384	-
Storm Sewer (Fund BC21)	12901	7,235,302	-	-	-	-	-	7,235,302	-
Library (Fund BC32)	12206	782,461	-	15,000	15,000	-	-	797,461	-
Public Health Facilities (Fund BC34)	13001	(981,670)	981,670	40,000	1,021,670	-	-	40,000	-
Juvenile Detention Center (Fund BC35)	13001	40,058	-	-	-	-	-	40,058	-
Facilities Improvement (Fund BC36)	13001	1,795,197	-	35,000	35,000	-	-	1,830,197	-
Parks & Recreation (Fund BC37)	13001	3,183,865	-	73,064	73,064	-	300,000	2,956,929	-
Public Safety (Fund BC42)	13001	3,934,570	-	80,486	80,486	-	-	4,015,056	-
Sub-total General Obligation		26,174,167	981,670	843,550	1,825,220	-	900,000	27,099,387	-
Revenue Bond Projects									
96B Jail Acquisition (Fund BC09)	-	-	-	-	-	-	-	-	-
96A Courthouse Revenue Bond (Fund BC45)	-	-	-	-	-	-	-	-	-
1997 GRT Revenue Bond (Fund BC54)	13001	-	-	-	-	-	-	-	-
1999 GRT Jail/Waste Water (Fund BC63)	13001	17,957,459	-	-	-	-	-	17,957,459	-
2004 GRT Revenue Bond (Fund BC60)	13001	853,565	-	-	-	-	-	853,565	-
Sub-total Revenue Bonds		18,811,024	-	-	-	-	-	18,811,024	-

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DEBT SERVICE FUNDS									
General Obligation Debt Service (Fund T561)	14101	2,199,101	-	11,904,979	11,904,979	-	11,904,979	2,199,101	-
Clerk Record Management 1996 (Fund T560)	-	-	-	-	-	-	-	-	-
96-B Jail (Fund T559)	14301	241,409	-	193,336	193,336	4,775,992	4,969,328	241,409	-
96-B Jail Reserve (Fund T556)	14301.2	5,438,448	-	-	-	-	-	5,438,448	-
96-A Courthouse (Fund T562)	14303	19,025	-	135,000	135,000	3,859,439	3,994,439	19,025	
96-A Courthouse Reserve (Fund T558)	14303.2	4,615,582	-	-	-	-	-	4,615,582	-
1997 GRT Revenue Bond (Fund T554)	14302	44,454	-	-	-	1,568,500	1,568,500	44,454	-
1997 GRT Revenue Bond Reserve (Fund T553)	14302.2	1,693,500	-	-	-	-	-	1,693,500	-
1999 GRT Jail/Waste Water (Fund T581)	14304	-	-	-	-	3,455,350	3,455,350	-	-
1999 GRT Jail/Waste Water Reserve (Fund T582)	14304.2	4,933,750	-	-	-	-	-	4,933,750	-
TAN Debt Service Fund (Fund T552)	14201	25,102,446	-	-	-	57,094,805	57,094,805	25,102,446	-
2004 GRT Debt Service Fund (Fund T600)	14305	1,039,596	-	11,513,333	11,513,333	1,000,963	11,513,333	2,040,559	-
Comanche Griegos Special Assessment Reserve (Fund BC67)	31102	233,594	-	-	-	222,994	222,994	233,594	-
Sub-total Debt Service Funds		45,560,905	-	23,746,648	23,746,648	71,978,043	94,723,728	46,561,868	-
AGENCY FUNDS									
Heatherland Hills Special Assessment (Fund BC43)	-	-	-	-	-	-	-	-	-
Court Services (Fund BC55)	31002	-	-	500,000	500,000	-	500,000	-	-
Comanche Griegos Special Assessment (Fund BC65)	31101	287,337	-	33,175	33,175	-	17,400	303,112	-
Sub-total Agency Funds		287,337	-	533,175	533,175	-	517,400	303,112	-
Grand Total		**274,639,124**	**7,378,781**	**325,505,936**	**332,884,717**	**-**	**385,600,887**	**221,922,954**	**50,177,895**

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NOTE: In addition any remaining balances at June 30, 2008 for life to date projects will be carried forward.

Fund balances of major funds and non major funds in the aggregate are anticipated to increase or decrease by more than 10 percent for the following funds:

General Fund - Decrease 40%

The General Fund cash balance reflects cash transfers out for Tax Anticipation Note (TRAN) debt service payments totaling $57,094,805. These TRAN's 14201(Fund T552) are short-term loan obligations Bernalillo County uses to finance current expenditures pending receipt of tax payments.

Special Projects - Increase 11%

Special Revenue Funds project an increase in cash balance estimates at June 30, 2009 totaling $2,164,904. This increase is attributed to the timing of reimbursements within the grant funds 12901 (Fund BC03) and 12901 (Fund BC07). All revenue reported as of June 30, 2008 did not include pending reimbursements for grant activity within FY2008. Projected Life To Date revenue for FY2009 assumes all reimbursements will be collected.

Internal Service Funds - Increase 14%

A shift in insurance cost expense from 22001 (Fund BC08) to 11001 (Fund BC01) accounts for the projected cash increase in Internal Service Funds. The expense, totaling $200,000, is for Insurance Fleet Replacement and will be paid out of General Fund in FY2009.

Enterprise Funds - Increase 123%

The County has three Enterprise funds; Solid Waste, Regional Juvenile Detention Center, and the Housing Authority. A net increase of $715,344 in fund balance is projected at June 30, 2008. These funds account for charges for services throughout the County. The cash balance in these funds fluctuate due to the timing of billings and receipt of payments. Not all budgeted revenue had been collected as of June 30, 2008 as reflected in the cash balance but are anticipated to be received before the close of the FY09.