

Fund Name	Fund #	Primary Funding Sources	Fund Purpose	Department Name	Dept #	Department Purpose
General	10	Property Taxes, Gross Receipts Taxes and Payment in Lieu of Taxes (PILT)	Provides funding for general operating expenses of the County. General fund also provides substantial financial support for the Corrections (14), Road (15), Community Services (18) and Environmental (72) Funds.	Commission	01	Operating expenses for the Board of County Commissioners
				Administration	02	Operating expenses for the administrative functions of the County (i.e. Payroll, Accounts Payable, County Administrator & etc.
				Information Technology	03	Self explanatory.
				Purchasing	05	Self explanatory.
				Building & Grounds	06	Self explanatory.
				Probate Judge	07	Self explanatory.
				Recording & Filing	08	This is one of two departments under the authority of the County Clerk. This department supports the recording and filing operating costs (i.e. recording deeds and other legal instruments, marriage licenses & etc.)
				Bureau of Elections	09	Under the authority of the County Clerk. This department provides funding for personnel and operating expenses relating to conducting elections.
				Property Assessments	10	Under the authority of the County Assessor and is used for property assessment purposes.
				Treasurer/Collections	12	Self explanatory.
				Sheriff/Law Enforcement	13	Self explanatory.
				Wildlife Specialist	16	Predator and feral hog control
				Fairgrounds	17	The fairgrounds property belongs to the County. We have an agreement with the Otero County Fair Association to operate the facility. The Fair Association is a registered non-profit organization and generates much of their own revenue, but the County pays the salaries of the personnel and other expenses.
				Emergency Services	18	Emergency Services Coordinator's general operating expenses.
				County Attorney	19	Dan Bryant's contract and other legal expenses
				Rifle Range	21	Self explanatory.
				General Fund Operating	23	General fund expenses that can not be conveniently costed out to each department such as Postage, Property and Liability insurances.

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D.W.I.	11	<p>The primary funding source for the DWI fund is from the liquor excise tax, but it takes on two different forms:</p> <p>Grant monies are applied for by the County and awarded by the State. We expend the monies based on a budget approved by the State, then apply for reimbursement on quarterly basis.</p> <p>Distribution monies are generated by liquor sales in Otero County are sent to us each quarter. Any monies not spent for DWI prevention/enforcement purposes must be returned to the State. Refer to NMSA Chapter 11, Article 6A for the statutory information on this fund.</p>	D.W.I. prevention and enforcement activities.	Distribution	15	To record expenditures made against the Distribution receipts.
				DWI Screening Fees	20	Anyone convicted of a DWI must undergo a screening to determine the level of their drinking problem and recommend treatment options. Monies are collected from these screenings and are used to support the screener's salary as well other DWI related purposes.
				Teen Court	22	Juveniles who get in trouble with the law may be referred to the Teen Court Program ... depending on the level of their offense. Revenues are generated from this program and must be spent on Teen Court activities.
				D.W.I Grant	24	To record expenditures made against the Grant funding.
				D.W.I. Court Compliance	29	When the magistrate and municipal courts hand down sentences, the judges frequently lay out a series of things the convicted person must accomplish such as community service. The courts refer these people to the supervision program who monitors and ensures that the conditions of their sentences are met. The sentenced parties are charged a fee for this supervision.

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D.W.I. (Continued)	11			Misdemeanor Compliance	45	When someone is convicted of a misdemeanor, the judge usually lays out a list of things the guilty party must accomplish to avoid jail time. These folks are supervised to insure that they comply with the judges instructions. The accused has to pay for the supervision. Monies collected from these supervisions, are used to support DWI related purposes.
Property Valuation	12	A 1% administrative fee is withheld from the property tax distributions to the receiving entities (County, City, School, State) pursuant to NMSA Chapter 7, Article 38, Section 38.1.	Fund efforts involved with the valuation of property in Otero County ... particularly during mass reappraisal years.	Property Valuation	11	Self explanatory.
Corrections	14	1/8th of one percent Correctional Gross Receipts and housing municipal prisoners. This fund generates less than one-half the funds necessary for the operation of the Corrections department. The General Fund (10) contributes the remaining monies via a cash transfer.	Storing prisoners	Corrections	14	Housing prisoners
Road	15	Gasoline taxes, motor vehicle fees and cooperative agreements with the State. As with the Corrections fund, additional support is necessary from the General Fund.	Road Maintenance	Road	25	County road maintenance and improvement
Special Projects	16	Cash transfers from General Fund	We currently have many legislative grants. This fund provides 'seed' monies for these grants.	n/a		This a 'pass through' fund from which seed monies are provided to support legislative grant expenditures.
County Clerk Equipment Fund	17	A portion of the fees collected from the recording of instruments by the County Clerk pursuant to NMSA Chapter 14, Article 8, Section 12.2.	For the purchase of equipment related to the recording of instruments	Recording & Filing	08	For training and purchase of equipment related to the recording of instruments in the County Clerk's office.
Community Services	18	Cash transfers from General Fund	Provide support to community services projects (i.e. library, senior centers & etc.)	Community Services	81	Provide support to community services projects (i.e. library, senior centers & etc.)
				Community Services	82	Periodically, the state legislature provides additional funding for senior center projects. This department takes care of these special appropriations.

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Flickinger Center Grant	19	Legislative funding. 'Seed' monies are transferred from the Special Projects Fund (16) from which purchases are made pending reimbursement by the State.	Renovation of the Flickinger Center	Flickinger Center Grant	89	Renovation of the Flickinger Center
Farm & Range	20	A portion of the per-animal unit fees charged ranchers for grazing livestock on federal lands.	Predator control	Farm & Range	92	Predator control
COPS grant	21	Partial funding comes from a federal grant and the rest from General Fund	Additional law enforcement personnel (1). This is the last year for any federal funding. We are required to keep this officer for at least another year and will be funded entirely by the General Fund.	COPS Grant	26	Additional law enforcement personnel. This grant is completed and personnel funding by the grant has been absorbed by the Sheriff's Department
A.R.R.A. Recycling Grants	23	Federal funding funneled through the New Mexico Recycling Coalition	Recycling	A.R.R.A. Recycling Grants		Recycling efforts
Recreation Fund	25	A portion of the tax on cigarettes.	Recreation purposes	Recreation	30	Recreational purposes ... particularly in rural areas.
County Partnership Forest Re	28	Fees	This fund was created for the purpose of hosting a forest health conference. Although there is still a cash balance, this fund is no longer used	County Partnership Forest Restoration	28	Hosting a forest health conference.
H.I.D.T.A.	29	Federal grant for high intensity drug trafficking areas	Federal grant with support from General Fund.	H.I.D.T.A. Grant	37	Narcotics undercover work.
				H.I.D.T.A. Intelligence Center	48	Agent in the ISC office in Las Cruces
Fire Funds	30 - 58	A portion of property insurance premiums funneled through the Public Regulation Commission/State Fire Marshal's Office	Fire protection		40 - 68	Fire Protection
Communication Fund	59	Cash transfers from Fire Protection Fund (67)	Communication equipment maintenance for the fire departments	Communication Fund	69	Communication equipment maintenance for the fire departments
Weed Community Center	60	Legislative funding. 'Seed' monies are transferred from the Special Projects Fund (16) from which purchases are made pending reimbursement by the State.	Renovation to the Weed community facilities	Weed Community Center	27	Renovation to the Weed community facilities

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Legislative Grants	62	Legislative funding. 'Seed' monies are transferred from the Special Projects Fund (16) from which purchases are made pending reimbursement by the State.	Various capital projects	Legislative Grants	28	Various capital projects
County Indigent Fund	63	Gross Receipts Taxes	Indigent patients	Indigent	94	Indigent patients
Emergency Medical Services	65	State EMS grants pursuant to NMSA Chapter 10, Article 10A	Emergency medical services	Fire departments having EMS units ... not all fire departments have EMS units.		Emergency medical services
Fire Protection Tax	67	1/4 of one-percent fire protection gross receipts taxes. State and Federal grants	Fire protection	all fire departments		Fire protection
State & Federal Grants	69	State & Federal Grants	Miscellaneous grants	State & Federal Grants	93	Miscellaneous grants
Law Enforcement Protection	70	State funding pursuant to NMSA Chapter 29, Article 13	Provide law enforcement equipment and training	Law Enforcement Protection	13	Provide law enforcement equipment and training
Water Planning	71	Water Planning Grant	Development of a water plan	Water Planning	91	Water planning grant is not longer used.
Environmental/Convenience C	72	1/8 of one-percent Environmental Gross Receipts Taxes plus substantial support from General Fund	Waste disposal for County Residents	Environmental/Convenience Center	04	Waste disposal for County Residents
Southwest Border Prosecution	73	Federal monies intended to reimburse for storing federal prisoners (Border Patrol)	Corrections & Law Enforcement	Southwest Border Prosecution Initiative	32	Corrections & Law Enforcement
Dog Canyon Closure/Post Clo	74	Joint City and county funding	To finish closure and post-closure activities of the Dog Canyon Landfill	Dog Canyon Closure/Post Closure	97	To finish closure and post-closure activities of the Dog Canyon Landfill
CDBG Grant	75	Federal monies	Community Development Block Grants	Community Development Block Grants	31	Various community development projects
Secure Rural Schools Title III	76	Federal monies to rural counties that rely economically on national fire lands	Firewise communities programs, fire fighting and search and rescue efforts	Secure Rural Schools Tit	76	Firewise communities programs, fire fighting and search and rescue efforts
Domestic Violence Grant	77	State	Fund a special law enforcement position dedicated to domestic violence issues	Domestic Violence Grant	77	Fund a special law enforcement position dedicated to domestic violence issues. This grant is finished and personnel absorbed into Sheriff Department

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Capital Improvement Fund	78	Cash transfers from the General (10) and/or Emergency Reserve (85) Funds	Set aside funding for major capital improvement projects.	Capital Improvements	78	Set aside funding for major capital improvement projects.
Otero County Prison Facility (79	Care of prisoners for the federal government and other entities including counties, municipalities and the State of New Mexico	Revenue Bonds were issued in 2002 and 2004 for the construction of this facility. Otero County has contracted with Management & Training Corp. to run the facility. The 2002 Series revenue bonds were refinanced in 2012 at a lower interest rate.	Otero County Prison Facility (MTC)	79	Revenue Bonds were issued in 2002 and 2004 for the construction of this facility. Otero County has contracted with Management & Training Corp. to run the facility.
Otero County Processing Cen	80	Care of prisoners for Immigration and Customs Enforcement.	Revenue Bonds were issued in 2007 for the construction of this facility. Otero County has contracted with Management & Training Corp to run the facility.	Otero County Processing Center (ICE)	80	Revenue Bonds were issued in 2007 for the construction of this facility. Otero County has contracted with Management & Training Corp to run the facility.
Health Reserve	84	Cash transfers from Indigent Fund (63) and billings for support of ambulance and dispatch services	Payment of the ambulance contracts and ambulance dispatch agreements	Health Reserve	84	Payment of the ambulance contracts and ambulance dispatch agreements
Emergency Reserve	85	General Fund	Savings for a rainy day	n/a		
Environmental Inspections	86	General Fund	A County initiative that was to have taken tasks from the NM State Environment Department such as septic, eating establishments and pool inspections	Environmental Inspection	83	The initiative has been abandoned
Sheriff's Discretionary Fund	88	Seizures	Sheriff's covert operations	Sheriff's Discretionary Fund	98	Sheriff's covert operations
Debt Service	90	Property taxes specifically earmarked for the debt repayment for the construction of the new jail	Debt repayment	Debt Service	00	Debt repayment. Bond repayment scheduled to be completed 08/01/2009
Debt Service (Other)	91	NMFA loan proceeds	Debt repayment	Debt Service (Other)	96	Debt repayment.

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