

Bernalillo County

FISCAL YEAR 2014



Budget In Brief



TABLE OF CONTENTS

- A Message From The County Manager..... 1
- How Is Bernalillo County Governed? 2
- How Is Bernalillo County Structured? 3
- How Does The County Generate The Revenue 4
To Support Its Annual Budget?
- How Does the County Spend Its Budget By Department?..... 5
- Where Does The Money Come From In The General Fund..... 6
To Pay For Operational Expenses?
- How Does The County Spend Its Annual Operational Budget? 7
- Your Property Tax Dollars At Work. 8, 9
- Bernalillo County Services 10
- Provided By Your Property Tax Dollars 11
- Total Budget By Functional Area - All Funds 12
- General Government 13
- Public Safety 14
- Housing, Health and Welfare 15
- Culture and Recreation 16
- Public Works 17
- Capital and Debt Service 18
- Fiscal Management Strategies Looking Forward 19
- Budget & Business Improvement Contact Information 20

About the Budget in Brief Document

Bernalillo County prepares a biennial budget, publishing a budget book every odd fiscal year. The second year of each biennium is approved by the Board of County Commissioners (BCC) as a plan at the beginning of each biennial cycle. Information for the second year is updated mid-cycle requiring BCC approval before formal adoption. This Budget in Brief document incorporates the changes made to the FY14 budget previously approved in May 2012. The budget for FY14 was approved by the BCC on April 23, 2013. This document serves to highlight the organizational structure and fiscal plan of Bernalillo County for FY14. In addition to program information, this Budget in Brief has summarized data that is intended to be used as a quick reference guide. More detailed information is available in the FY13/FY14 Biennial Budget Book and on our website. Please note that final adjustments to the FY14 budget based on FY13 year-end close will be taken to the BCC for approval in September and, therefore, are not reflected in this report. Any adjustments will be incorporated into the FY14 quarterly reports.



A MESSAGE FROM THE COUNTY MANAGER

July 1, 2013

To The Citizens of Bernalillo County:

I am pleased to present the Board of County Commissioners' adopted budget for FY 2014. This Budget in Brief summary highlights important aspects of the budget presented in a concise format for resident review. The complete budget document is also available on our website. Making financial and budgetary information readily accessible to the public is an important element of our ongoing efforts to be transparent, responsible and accountable in the management of county resources.



The FY 2014 budget was developed with the goal of providing services at the level the citizens of Bernalillo County expect while maintaining the current tax rate. Despite significant economic challenges, that goal has been achieved. The FY 2014 budget reflects a balanced approach to spending, cautious optimism, and continued responsible fiscal management. The General Fund and all funds budget is \$237.3 million and \$507.8 million, respectively. This plan balances revenues and expenditures for FY 2014 and conforms to State of New Mexico Department of Finance and Administration requirements in Section 6-6-2 NMSA 1978.

Through the cooperative efforts of the Budget and Business Improvement Department's Budget Office, County Management, Board of County Commissioners and other Elected Officials, this budget provides for the essential functions of Public Safety, Health and Welfare, Public Works, Culture and Recreation, Education, and Economic Development while sustaining the infrastructure and long-term fiscal stability of Bernalillo County.

Bernalillo County has established a tradition of prudent fiscal planning and a strengthened emphasis on strategic investment that has enabled the County to not only adapt and sustain, but elevate its level of service to the community despite the economic downturn. The programs and services made available through the FY 2014 budget plan provide the foundation for the county's service delivery systems, its financial future, and the quality of life for its citizens.

We began an initiative termed "Service through Performance" to identify and document performance measures focused on the customer experience. This initiative will assist in identifying where we are doing well and where we have opportunities to improve our service to the public.

The county continues to maintain its "AAA" rating from Standard & Poor's. In addition, we maintain an "AAA" rating from Fitch on our outstanding county general obligation bonds and an "Aaa" rating from Moody's along with a "stable" outlook. These actions reflect well on the county's financial management practices and are recognition of the sound oversight provided by the County Commission and our financial managers. The County has also received the "Distinguished Budget Presentation Award" from the National Government Finance Officers Association for the fifteenth consecutive year for the last biennial budget.

I hope you find this "Budget in Brief" a useful reference tool to enhance your understanding of the operating budget of Bernalillo County.

Sincerely,

Tom Zdunek
County Manager

OUR MISSION

The County of Bernalillo provides public safety, financial management, public works and other needed community services to the residents of Bernalillo County in order to make our communities safe and healthy. We do this by recruiting and training talented, committed employees; by pursuing financial efficiencies and sustainability and embracing technology; goal-setting with elected officials; and collaborating with neighboring communities.

OUR GOALS

General Government

- Provide timely and accurate information to the public;
- Ensure that properties are appropriately valued and taxes efficiently collected;
- Conduct fair and accurate elections;
- Hire and retain a high quality workforce;
- Provide for the needs of County government through effective budgeting, accounting and procurement of needed goods.

Public Works

Bernalillo County will provide residents with safe, efficient and well maintained County infrastructure and transportation networks.

Public Safety

A safe community for Bernalillo County residents.

Culture and Recreation

Opportunities for recreation, environmental and cultural awareness are available to Bernalillo County residents.

Housing, Health and Welfare

Bernalillo County residents live in a healthy, well-planned environment and have access to affordable housing opportunities.

OUR PLEDGE

In recognition of our responsibilities to the citizens of Bernalillo County; the elected officials and employees pledge the following:

- To courteously and equitably administer all programs, ordinances and laws;
- To provide efficient and effective services;
- To foster open communication between County Government and the citizens of Bernalillo County;
- To maintain a professional administration through the application of sound personnel and management practices.

OUR VALUES

- Commitment
- Smart Risks
- Respect
- Communication
- Leadership
- Trust
- Ethics

HOW IS BERNALILLO COUNTY GOVERNED?

COUNTY OFFICIALS

COUNTY COMMISSIONERS



District 1
Debbie O'Malley



District 2
Art DeLaCruz



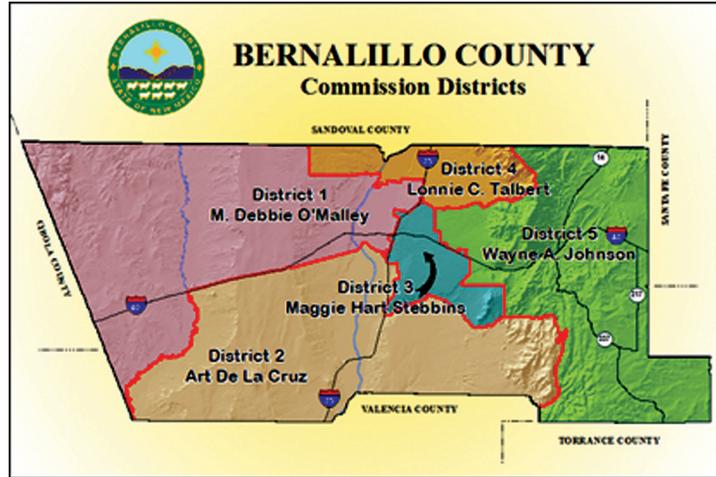
District 3
Maggie Hart Stebbins



District 4
Lonnie C. Talbert



District 5
Wayne A. Johnson



TERM OF OFFICE : 4 Years

COMMISSIONERS: Administer laws enacted by the State of New Mexico and carry out all policies and ordinances.

ASSESSOR: Adheres to the laws enacted by the New Mexico Legislature to accurately and impartially value property in Bernalillo County within the timelines set forth in the New Mexico Property Tax Statues, and in accordance with the New Mexico State Constitution.

CLERK: Conducts federal, state, county, and school board elections in Bernalillo County in compliance with federal and state laws, and assists the City of Albuquerque and villages in Bernalillo County with their elections; maintains and archives duly acknowledged documents recorded in the Bernalillo County Clerk's Office.

PROBATE: Constitutionally mandated court of limited jurisdiction that exists to probate estates of deceased persons in a more expeditious and cost-effective manner than would be possible through the district court.

SHERIFF: Protects life and property; resolves conflict; creates and maintains a feeling of security in the community; proactively reduces the opportunities for the commission of crime; identifies, apprehends, and prosecutes offenders of laws; and preserves the peace.

TREASURER: Acts as the bank for Bernalillo County; invests all revenue received by Bernalillo County in accordance with state law, adhering to the prudent person rule of safety, liquidity, and yield; collects and distributes property taxes in accordance with state laws.

CONTACT INFO: (505) 468-7000; info@bernco.gov

ELECTED OFFICIALS



Assessor
Tanya R. Giddings



Clerk
Maggie Toulouse-Oliver



Probate Judge
Willow Misty Parks

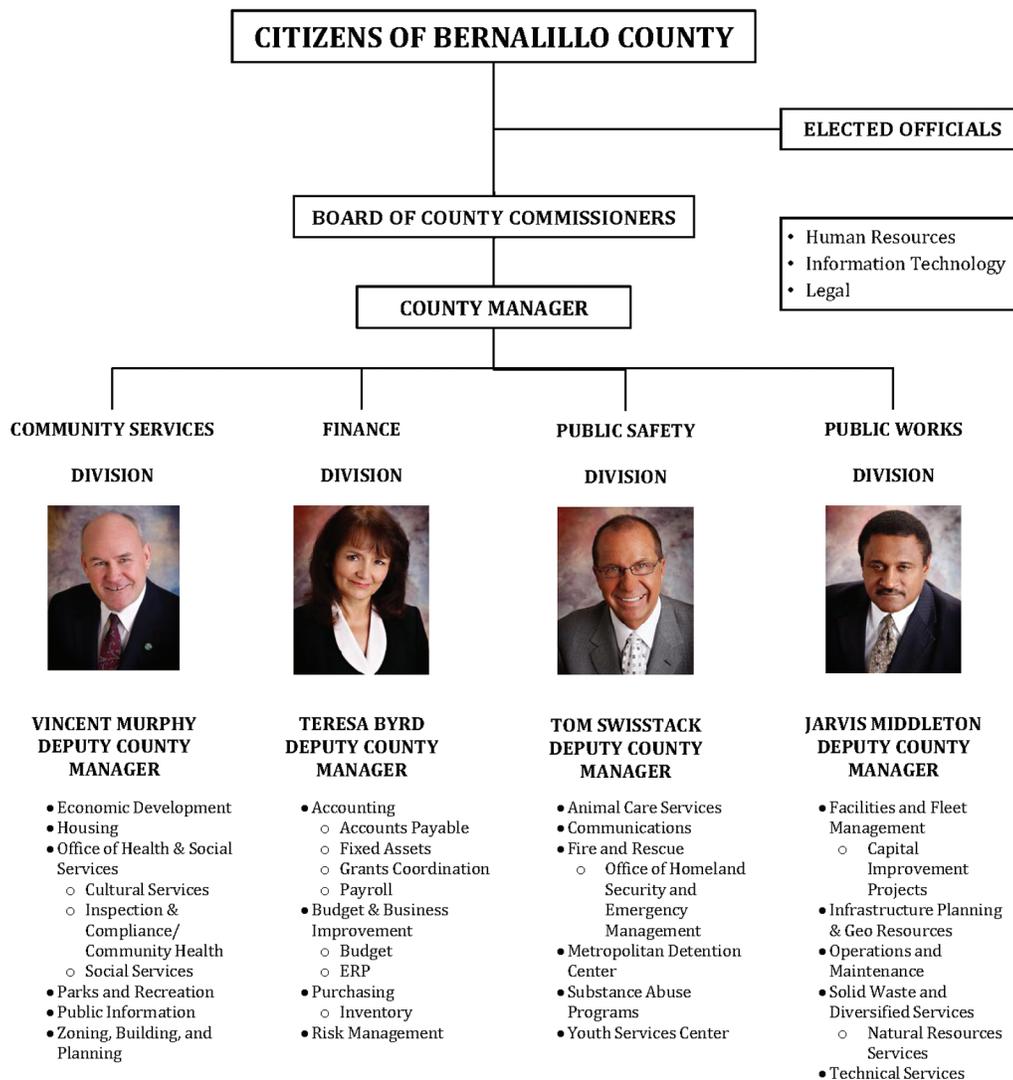


Sheriff
Dan Houston



Treasurer
Manny Ortiz

HOW IS BERNALILLO COUNTY STRUCTURED?



Bernalillo County At a Glance

Population
662,564

County FTE
Employees
2,348

Percent of NM
population in
County
32%

Land Area
1,166 sq. miles

Median
Household
Income
\$47,481

Persons Below
Poverty
15.6%

HS Graduates
86..2%

Bachelors
Degree or Higher
31.5%

Unemployment
Rate
7.5%

HOW DOES THE COUNTY GENERATE THE REVENUE TO SUPPORT ITS ANNUAL BUDGET?

Bernalillo County provides public safety, judicial activities, infrastructure, road maintenance, solid waste, economic development, social services, and parks and recreation programs. The county budget has six fund types which designate money for specific purposes.

The General Fund is the county's primary operating fund. The majority of this funding comes from Property Tax and Gross Receipt Tax (GRT). The General Fund will account for resources traditionally associated with government.

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. These sources include taxes, state and federal grants and other sources.

The Capital Funds are to be used for the acquisition or construction of capital facilities or land. A capital project is a project that helps maintain or improve a County asset, often called infrastructure. It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities.

The Debt Service Funds include the General Obligation Bond Series (GO) which funds the capital improvements for the county. The GO Bonds, are self-imposed by the voters on all taxable property within the county. The Debt Service Fund also includes the GRT Bond Series. The county currently has issued six outstanding revenue bonds. The bonds are special limited obligations of the county, payable solely from net pledged revenues (Gross Receipt Taxes).

The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing services on a continuing basis be financed or recovered primarily through user charges: and when the governing body has decided that periodic determination revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

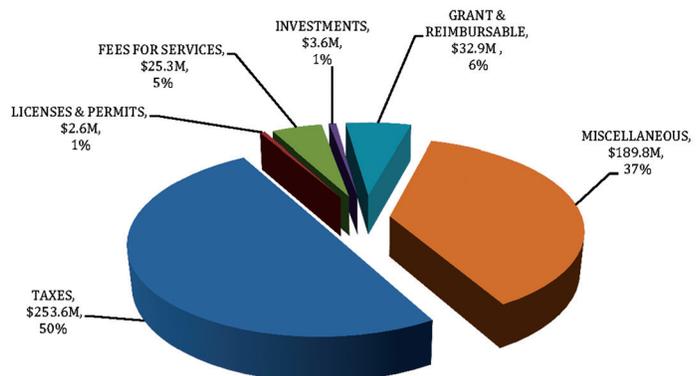
The Internal Services Fund captures revenue and expenses for administering claims and risk management programs.

COUNTY DEPARTMENTS AND FUNDING SOURCES (Recurring & Non-recurring)

GENERAL FUND	SPECIAL REVENUE	CAPITAL FUNDS	DEBT SERVICE	ENTERPRISE FUNDS AND INTERNAL SERVICE FUND
\$314,629,932	\$84,334,703	\$70,773,169	\$13,118,276	\$24,902,357

Accounting	1/8 Gross Receipt Tax	Capital Construction	Court House Debt Service	Housing
Animal Control	Assessor Valuation	Impact Fees	General Obligation Debt Service	Regional JDYSC
Budget & Business Improvement	Capital Improvement Grants	Library GO Bonds	GRT Debt Service	Solid Waste
Capital Improvement Projects	Clerks Recording and Filing	Open Space	Jail Debt Service	Risk Management
Communications	Community Services		Revenue Bond Debt Service	
County Commissioners	Economic Development PILT		Tran Debt Service	
County Manager	Emergency Management Grants			
Cultural Services	Emergency Medical Services			
Economic Development	Farm and Range			
Emergency Management	Fire Districts			
Fire and Rescue	Health Care GRT			
Fleet and Facilities	Housing			
General County	Industrial Revenue Bonds			
Human Resource	Industrial Revenue Bonds PILT			
Information Technology	Metropolitan Detention Center Grants			
Infrastructure	Operations and Maintenance Grants			
Inspection and Compliance	Parks and Recreation Grants			
Legal	Regional Detention Center			
Metropolitan Detention Center	Reimbursable Contracts			
Operations and Maintenance	Social Service			
Parks and Recreation	Solid Waste			
Probate Court	Substance Abuse Program			
Public Information				
Purchasing				
Risk Management				
Sheriff's Department				
Social Service				
Solid Waste				
Technical Services				
Treasurer				
Youth Service Center				

FY14 REVENUE ALL FUNDS BY CATEGORY
\$507.8 M



HOW DOES THE COUNTY SPEND ITS BUDGET BY DEPARTMENT?

Departments serve the community by providing specific services to enhance and protect Bernalillo County citizens quality of life. The FY14 Bernalillo County total budget is \$507,758,439 for FY14, of which the General Fund comprises 62%. The non-general fund consists of restricted funds that are used for specific purposes. For example, Social Services has an Indigent Fund that is to be used for services provided to indigent county residents. Capital Construction Funds refer to budget comprised of bonds but are not under the control of one department or elected official. These funds are managed by multiple departments from Community Services, Public Safety and Public Works Divisions.

In FY14 Bernalillo County allowed departments to receive one time funding for non-recurring projects. The following listing shows the funds within the County's FY14 budget for each department and the number of permanent employees (full-time and part-time) within that department.

Budget Summary by Department						
(in 000's)						
County Department	Total 2014 Budget	2014 Non-General Fund Budget	2014 Total General Fund Budget	2014 General Fund Base Budget	2014 General Fund One Time Funding	2014 Budgeted Positions
Accounting Department	35,883	32,474	3,410	3,236	173	31
Animal Care	2,614	-	2,614	2,614	-	18
Budget and Business Improvement	4,977	-	4,977	4,183	794	36
Capital Construction, Open Space & Impact Fees	70,773	70,773	-	-	-	0
Communications Department	3,823	-	3,823	3,823	-	55
Community Services Administration	370	-	370	370	-	4
County Assessor	9,198	6,458	2,740	2,740	-	88
County Clerk	6,548	1,295	5,252	3,856	1,397	47
County Commission	1,098	-	1,098	598	500	10
County Manager	1,192	-	1,192	1,192	-	10
County Treasurer	2,761	-	2,761	2,659	102	38
Court of Wills, Estates & Probate	276	-	276	276	-	5
Debt Service Cash Transfer	11,911	1,194	10,717	10,717	-	0
Department of Substance Abuse	9,297	9,297	-	-	-	66
Economic Development	889	75	815	815	-	5
Finance Administration	442	-	442	442	-	5
Fire and Rescue	22,157	1,144	21,013	20,728	285	247
Fleet and Facilities Department	36,673	5,853	30,820	19,075	11,745	136
General County	66,578	14,018	52,560	9,737	42,823	0
Homeland Security Office of Emergency Management	868	414	454	454	-	5
Housing	18,678	17,492	1,186	264	922	31
Human Resources Department	4,386	-	4,386	4,186	200	40
Information Technology Department	9,096	-	9,096	8,738	359	72
Infrastructure Planning & Geo Resources	2,343	-	2,343	2,343	-	22
Legal	3,286	-	3,286	2,451	835	15
Metropolitan Detention Center	67,943	3	67,940	55,081	12,858	528
Operations and Maintenance Department	4,657	40	4,618	4,618	-	60
Parks & Recreation Department	9,805	1,175	8,630	8,546	84	145
Public Information Department	602	-	602	602	-	6
Public Safety Administration	498	-	498	422	77	4
Public Works Division Support	874	-	874	820	54	10
Purchasing Department	1,937	-	1,937	1,837	101	19
Risk Management Department	17,687	13,418	4,269	4,269	-	10
Sheriff's Department	38,789	1,876	36,912	33,786	3,126	405
Social Services	5,929	2,132	3,797	2,853	944	32
Solid Waste Department	12,185	7,453	4,732	4,732	-	46
Technical Services Department	4,594	1,500	3,094	3,094	-	39
Youth Services Center	9,389	2,203	7,186	7,186	-	125
Zoning/Building/Planning	6,750	2,844	3,906	3,906	-	50
Total	507,758	193,129	314,630	237,252	77,378	2,465

WHERE DOES THE MONEY COME FROM IN THE GENERAL FUND TO PAY FOR OPERATIONAL EXPENSES?

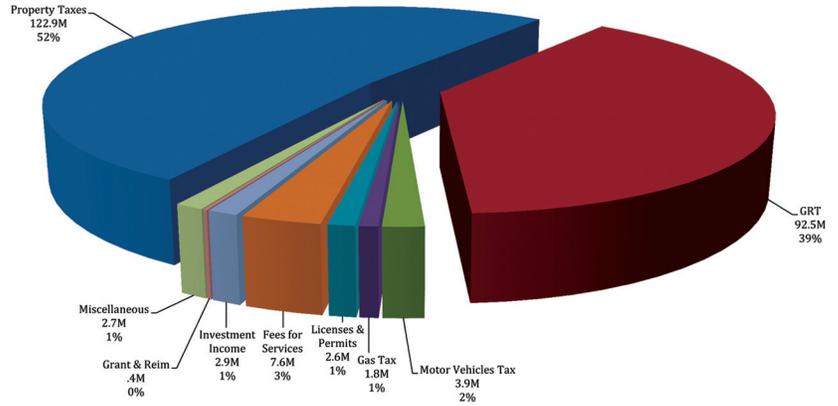
Recent Budget Approach Enhancements

Many changes have occurred throughout Bernalillo County over the last two years. These changes, which included a substantial change in county leadership, heavily influenced the preparation of the FY13/FY14 biennial budget. Additionally, the county took a closer look at the way we do business. How can we maintain or even exceed service levels while reducing costs where possible? Are the programs and services Bernalillo County provides in line with what the citizens expect? These are a few of the questions considered as we prepared the budget. The Budget Office worked closely with both county leadership and county departments to develop a realistic budget for each department. This was a significant change from the traditional base budget concept. The hybrid budget approach taken by the Budget Office is one step closer to performance based budgeting and was aided by extensive use of our enterprise resource planning software. Meetings were held with each department to determine their budgetary needs and they were required to justify budgetary needs for inclusion in the base budget presented to the County Commission for approval. In addition, public hearings were held in April 2013 to allow for citizen opinion on the budget process.

Steps In The Budget Process

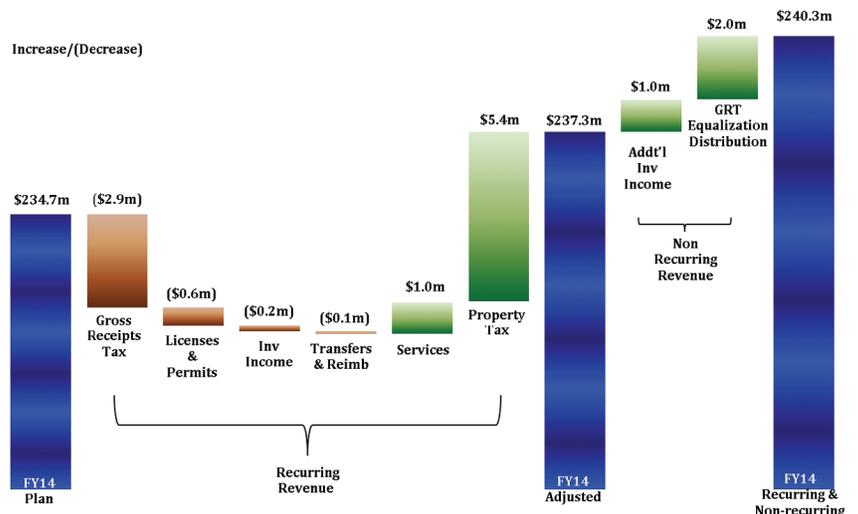
Bernalillo County operates on a Biennial Budget cycle. This means the County plans for two years each budget cycle. For example the Budget Office prepared a budget for FY13 and a planned budget for FY14. This biennial budget was presented to the Board of County Commissioners (BCC) two months before the start of FY13 for approval. Both years were approved however only FY13 was formally adopted. During the course of FY13, the Budget Office worked with departments to identify any changes to the FY14 planned budget that were expected in FY14. These changes were incorporated into the FY14 planned budget and presented to the BCC for approval on April 23, 2013.

FY14 REVENUE BY SOURCE
\$237.3M



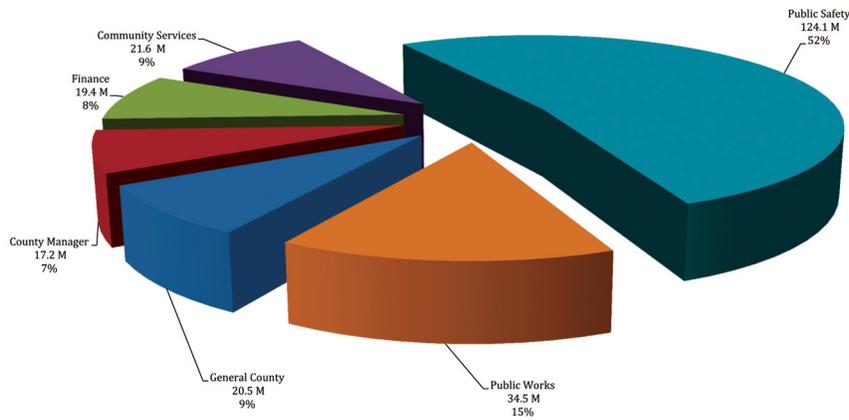
The chart below illustrates the changes made to the FY14 revenue forecast. The starting point reflects the revenues approved as a plan by the BCC in May of 2012 for FY14. The chart then walks through the changes identifying the major drivers that led to the final adjusted FY14 budget.

FY14 PLAN TO FY14 FINAL REVENUE WALK-ACROSS



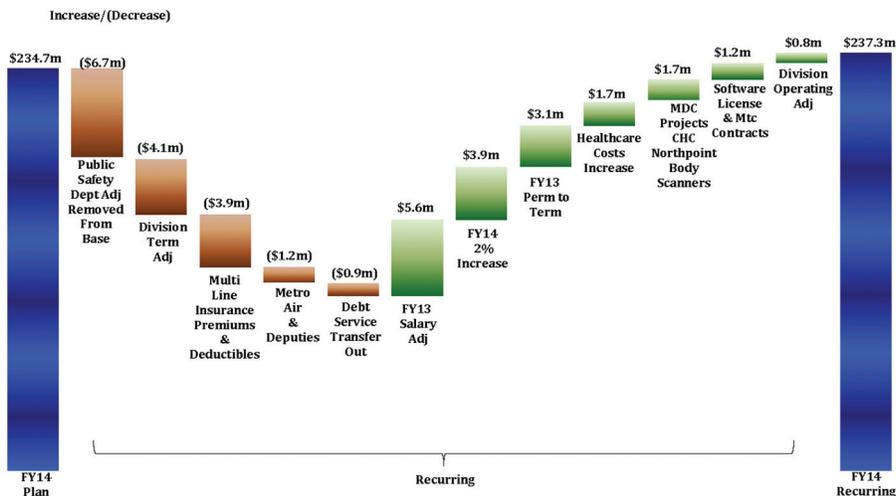
How Does The County Spend Its Annual Operational Budget?

FY14 BUDGET BY DIVISION \$237.3M



The chart below illustrates changes made to the FY14 expenditure forecast. The starting point reflects the budget approved as a plan by the BCC in May of 2012 for FY14. The chart then walks through the changes identifying the major drivers that led to the final adjusted FY14 budget for general county operations. New Mexico State Statutes mandate that Bernalillo County provide certain services to its citizens. General Fund expenditures for FY14 are projected to be \$234.7M with mandated services (including services provided by elected officials, BCC, Public Safety, Purchasing, and Road Maintenance) comprising over 50% of the budget.

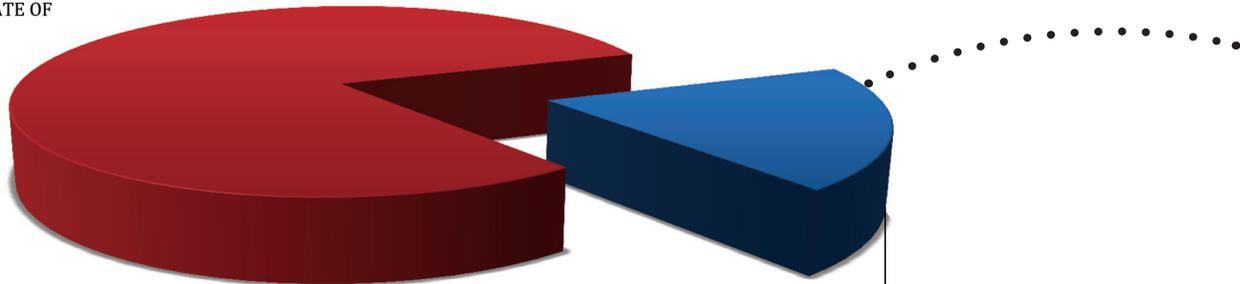
FY14 PLAN TO FY14 FINAL EXPENDITURE WALK-ACROSS



YOUR PROPERTY TAX DOLLARS AT WORK DID YOU KNOW?

FY 14 PROPERTY TAX FUNDING

CITY OF ALBUQUERQUE,
APS, UNM, CNM, STATE OF
NEW MEXICO
80+%



BERNALILLO COUNTY
<20%

MORE THAN 80% OF PROPERTY
TAXES COLLECTED GO DIRECTLY TO
APS, THE CITY OF ALBUQUERQUE,
AND OTHER TAXING AUTHORITIES

LESS THAN 20% OF PROPERTY TAXES COLLECTED IN BERNALILLO COUNTY FUND COUNTY SERVICES

HERE IS A SAMPLE OF SOME OF THOSE SERVICES

<p>BERNALILLO COUNTY <20%</p> 	<ul style="list-style-type: none"> ✓ Metropolitan Detention Center (MDC) ✓ 911 dispatch ✓ Disaster preparedness training for County staff and residents ✓ Community recreation services , aquatics, and park maintenance ✓ Graffiti removal ✓ Construction projects, especially those approved by voters 	<ul style="list-style-type: none"> ✓ Fire and EMS ✓ Animal licenses and permits ✓ Maintenance and repair of all county vehicles ✓ Public infrastructure development and planning ✓ Job creation and development ✓ Timely and accurate financial reporting to the public and elected officials
---	--	---

Note: Several property tax-funded services receive additional support from other sources.

YOUR PROPERTY TAX DOLLARS AT WORK

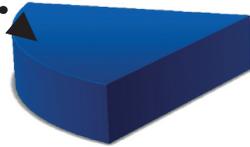
**BERNALILLO
COUNTY'S
SLICE OF
PROPERTY
TAXES**

+

**OTHER
FUNDING
SOURCES
(e.g., GRT, GRANTS,
FEE INCOME, ETC.)**

=

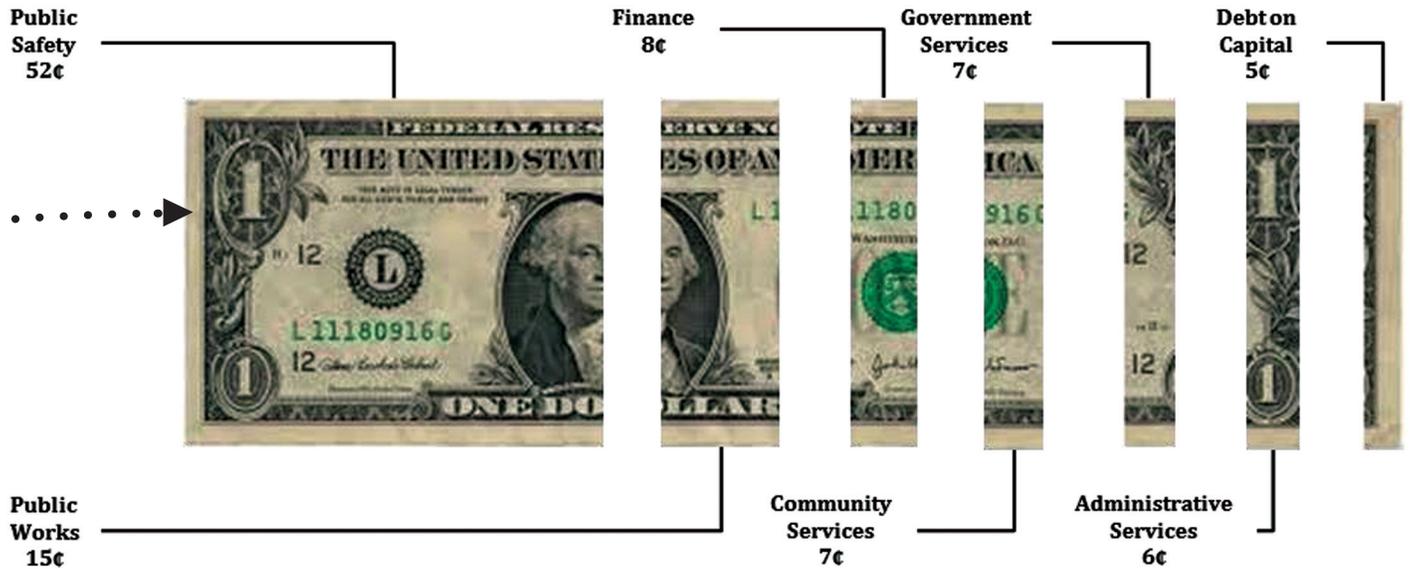
**COUNTY
OPERATING
BUDGET**



BERNALILLO COUNTY GENERAL FUND OPERATING REVENUES				
EXCLUDING TRANSFERS				
FUNDING SOURCES	ACTUALS		BUDGET	
	FY 2011	FY 2012	FY 2013	FY 2014
PROPERTY TAXES	113,048,059	116,233,631	114,195,053	122,994,980
OTHER FUNDING SOURCES				
GROSS RECEIPTS TAXES	89,669,675	92,969,210	92,638,158	92,478,431
MOTOR VEHICLE TAXES	3,694,000	3,778,892	3,772,316	3,871,762
GASOLINE TAXES	1,719,921	1,639,775	1,762,000	1,779,000
INTERGOVERNMENTAL	-	512,554	-	380,000
LICENSES AND PERMITS	2,899,215	2,654,537	2,934,083	2,580,300
FEES FOR SERVICES	5,517,427	6,161,588	6,415,273	7,504,458
INVESTMENT INCOME ¹	926,989	18,195,206	10,000,000	2,900,000
MISCELLANEOUS	6,410,656	5,337,824	3,413,019	2,762,950
TOTAL OTHER FUNDING	110,837,883	131,249,586	120,934,849	114,256,901
TOTAL OPERATING REVENUES	223,885,942	247,483,217	235,129,902	237,251,881

¹ FY 2011 from FY 2011 Comprehensive Annual Financial Report, p. 37;
FY 2012 from FY 2012 Comprehensive Annual Financial Report, p. 35

BERNALILLO COUNTY SERVICES

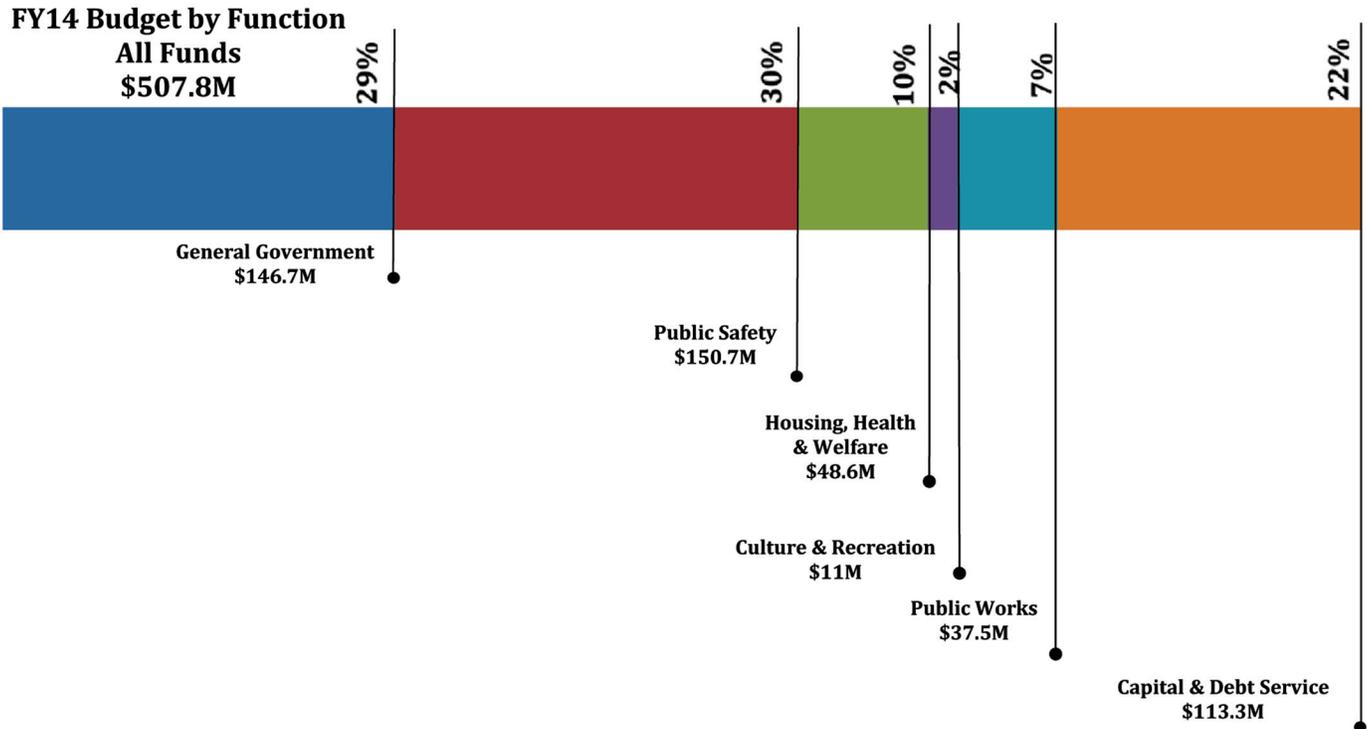


PUBLIC SAFETY: 52 cents	PUBLIC WORKS: 15 cents
<ul style="list-style-type: none"> • COMMUNICATIONS: Handles all 911 and other calls for service and dispatches emergency services when necessary • FIRE: Provides fire protection, special operations and EMS • YOUTH SERVICES CENTER: Protects community from youth placed in our custody as well as providing safe alternatives for community supervision. • METRO DETENTION CENTER: Protects the public and provides a safe and secure environment for both inmates and staff • ANIMAL CARE: Issues animal licenses, permits and investigates animal concerns • SHERRIFF'S: Protects life and property, resolves conflict, creates and maintains security in the community, pro-actively reducing crime, identifying, apprehending and prosecuting offenders of the law and preserving the peace • OFFICE OF EMERGENCY MANAGEMENT: Provides training exercises and disaster preparedness activities for County staff and residents and disaster management for the community 	<ul style="list-style-type: none"> • CAPITAL IMPROVEMENT PLAN: Plan, construct, design, renovate and equip vertical buildings • FLEET FACILITIES: Facility maintenance and vehicle repair services • OPERATIONS & MAINTENANCE: Maintenance of roadway-related traffic control devices, street repair, street cleaning and storm drainage • INFRASTRUCTURE: Plans and develops public infrastructure • SOLID WASTE AND DIVERSIFIED SERVICES: Graffiti removal, call center, computer/telecom, emergency planning • TECHNICAL SERVICES: Designs and builds civil infrastructure and reviews and approves private development requests throughout Bernalillo County • PUBLIC WORKS DIVISION SUPPORT: Provides administrative, financial, and employee support for the Public Works Division

PROVIDED BY YOUR PROPERTY TAX DOLLARS

FINANCE: 8 cents	COMMUNITY SERVICES: 7 cents
<ul style="list-style-type: none"> • ACCOUNTING: Provides timely and accurate financial reporting to the public, elected officials, and county departments • BUDGET & BUSINESS IMPROVEMENT: Produces and manages the budget, manages the SAP system and its modules, and coordinates all County travel • PURCHASING: Ensures all purchases are made in accordance with state and federal laws, regulations, and ordinances and are obtained at the best value maximizing the use of public funds • RISK MANAGEMENT: Administers and enforces safety policies, provides OSHA training, manages insurance claims and liability issues • TREASURER: Banker for the county, responsible for investments and collection and distribution of property taxes for the county as well as other governmental and school entities • ASSESSORS: Calculates the taxable values for over 280,000 properties in Bernalillo County that account for half of the property taxes collected in the state • FINANCE DIVISION SUPPORT: Provides administrative and financial support; oversees the Accounting, Budget & Business Improvement, Purchasing and Risk Departments 	<ul style="list-style-type: none"> • PUBLIC INFORMATION: Communicates activities of Bernalillo County to its citizens • PARKS & RECREATION: Community Recreation Services, Aquatics, Park Maintenance and Capital Development, Sports and Fitness, Youth and Senior Citizens centers • ZONING: Administers the County's building, zoning, planning, subdivision, business registration, impact fees, street name, and other development-related regulations • HOUSING: Administers federal housing and economic development dollars for low and moderate income individuals • OFFICE OF HEALTH & SOCIAL SERVICES: Works to improve the health and quality of life in Bernalillo County through coalition building, health assessment and planning, and convening community action • ECONOMIC DEVELOPMENT: Creates jobs by growing and developing sustainable and successful businesses in Bernalillo County; enhances the quality of life through arts, community outreach, and cultural events • COUNTY CLERK: Conducts elections, registers voters and maintains voter rolls. Recording & Filing - All public records are filed in the Clerk's Office. Indexes are available online under Document Search. Public Records include Deeds, Mortgages, Liens, Judgments, Marriage Licenses, Maps and Plats and other public record documents • PROBATE: Probate the estates of deceased persons • COMMUNITY SERVICES DIVISION SUPPORT: Provides administrative and financial support; oversees Public Information, Parks & Recreation, Zoning, Housing, Office of Health & Social Services, Economic Development, County Clerk, and Probate Departments
GOVERNMENT SERVICES: 7 cents	ADMINISTRATIVE SERVICES: 6 cents
<ul style="list-style-type: none"> • COMMISSION DISTRICTS 1 - 5: The Bernalillo County Board of County Commissioners supports County government's efforts to improve the quality of life for residents, make local government more effective and efficient, and protect the interests of its citizens • COUNTY MANAGER: Manage and coordinate all county government operations and other activities as specified by federal, state and local law, and as directed by the Board of County Commissioners. • CITY CONTRACTS: Contracted services with the city such as animal care, library, and transit services • GENERAL COUNTY: Provides for countywide services and emergency contingency funding 	<ul style="list-style-type: none"> • HUMAN RESOURCES: Recruiting, maintaining County compliance with employment, labor laws and collective bargaining agreements • INFORMATION TECHNOLOGY: Provides technology services, support, maintains technical equipment and software, upgrades, develops and implements new technology • LEGAL: Provides legal services and represents the County on behalf of the Board of County Commissioners pursuant to Section 36-1-19 NMSA <div data-bbox="813 1633 1515 1749" style="background-color: #0070C0; color: white; text-align: center; padding: 5px;"> DEBT ON CAPITAL: 5 cents </div> <ul style="list-style-type: none"> • CASH TRANSFERS: To repay debt service for County owned facilities such as the courthouse and jail

TOTAL BUDGET BY FUNCTIONAL AREA - ALL FUNDS



While the general fund component of the Bernalillo County budget supports basic, operational needs, the total County budget supports capital needs such as infrastructure, roads, and new or remodeled facilities. As illustrated on pages 4 and 5 of this document, the County uses a variety of sources beyond taxes to fund their needs.

The above chart shows the percentage of expenses allocated to each area. The information below and the following pages summarize the composition of each functional area and discuss how the County’s total budget is utilized by various functions to provide key services to Bernalillo County citizens.

General Government

29%

Funds utilized by this area are used for local, government operations.

Housing, Health & Welfare

10%

Funds dedicated to this functional area ensure residents live in a healthy, well-planned environment with access to affordable housing opportunities.

Public Works

7%

The Public Works functional area includes countywide funding dedicated to the development and maintenance of public infrastructure.

Public Safety

30%

The Public Safety functional area includes countywide funding dedicated to keeping the residents of Bernalillo County safe by providing fire protection services, law enforcement, adult and juvenile detention centers, animal care services and mental and substance abuse programming.

Culture & Recreation

2%

This functional area strives to provide opportunities for residents to engage in recreational programming along with providing environmental and cultural awareness..

Capital and Debt Service

22%

This functional area includes funding used for the acquisition or construction of facilities or land. Funds are also used to pay off any outstanding County Debt.

GENERAL GOVERNMENT - ALL FUNDS

General Government consists of the County Commission, County Manager, Legal Department, Human Resources, Information Technology, Accounting, Budget, Purchasing, Risk Management, Treasurer, Assessor, Zoning, County Clerk, Probate Judge and Debt Service.

General Government represents 28.9% of the total county budget.



PROJECTS & INITIATIVES

- Institute Human Resources Online Learning Management Tool Countywide
- Install a fully functioning Library Management System
- Automation of time reporting, workflow approval of time reporting and loading of time reporting to the payroll system
- Evaluate the quarterly budget review process and make revisions as necessary to make the process easier for all departments involved to understand
- Accounts Payable Automation to include invoice front-end imaging, data capture and workflow
- Establish a formal training curriculum for County user departments related to various procurement topics
- Prepare a citizen's guide handbook for common zoning and development questions and issues in the unincorporated area
- Implement a records preservation policy for the Court of Wills, Estates and Probate

PUBLIC SAFETY - ALL FUNDS

Public Safety is made up of Animal Care Services, Emergency Communications, Department of Substance Abuse, Fire & Rescue, Sheriff and the Adult and Juvenile Detention Centers.

Public Safety represents 29.7% of the total county budget.



PROJECTS & INITIATIVES

- Computer Aided Dispatch (CAD) Upgrade to streamline the overall CAD efficiency
- Ensure adequate, timely and properly staffed Fire, EMS and Special Operations response to the citizens of the unincorporated areas of Bernalillo County
- Review and revise Youth Services Center's policies and procedures and related forms.
- Reduce Metropolitan Detention Center's inmate population to near build capacity of 2,236 inmates
- Reduce the amount of contraband entering Metropolitan Detention Center through the utilization of high tech scanner and X-ray equipment along with the use of K-9 drug protection program
- Reduce the incidence of DWI and fatal crashes in Bernalillo County through enforcement activities
- Protect public health and welfare while enforcing humane treatment of animals
- New DWI Seizure Program

HOUSING, HEALTH AND WELFARE - ALL FUNDS

Health and Welfare supports the goal that “Bernalillo County residents live in a healthy, well-planned environment and have access to affordable housing opportunities.”

Housing, Health and Welfare represents 9.6% of the total county budget.



PROJECTS & INITIATIVES

- Partner with community groups and government agencies on disease surveillance, outbreak investigation, and policy development
- Assign and maintain street addresses in KIVA and County’s Geographic Information System (GIS) to properties within the unincorporated area that are not currently addressed; create new address and property history data and atlases for Bernalillo County residents and staff, and update the County’s mapping system to provide current permitting and enforcement data via the internet
- Enforce local codes by performing inspections, responding to complaints, and issuing permits. Staff strives to respond to complaints within 48 hours and meet permitting deadlines that are established by our ordinances
- Provide a variety of programs such as assisted housing, public housing, homeownership, home rehabilitation and self-sufficiency
- Provide funding to various Social Service programs such as Youth Development Project, Hogares Inc., All Faiths Receiving Home, Big Brothers/Big Sisters, Peanut Butter and Jelly Day School and Roadrunner Food Bank

CULTURE AND RECREATION - ALL FUNDS

The Culture and Recreation program supports the goal that “Opportunities for recreation, environmental and cultural awareness are available to Bernalillo County residents.”

Culture and Recreation represents 2.2% of the total county budget.



PROJECTS & INITIATIVES

- Increase annual Aquatics Program revenue through increased participation
- To better serve participants regarding membership status and fees at the new Vista Grande Fitness Center
- Increase effectiveness and efficiency of operations in the community centers
- Create safer parks in order to reduce hazards, injuries and tort claims
- Implement Open Space programming associated with environmental education and resource-based recreation
- Increase external funding sources for Sports Programs
- Increase the awareness of the South Valley Multipurpose Senior Center to the South Valley residents regarding the varied usages and programming that the facility offers
- Develop and implement an international trade program. Program will be branded as the Bernalillo County International Trade Program
- Work with local and regional art and cultural organizations to promote the arts and cultural awareness and articulate the contribution of the creative sector to the county’s economic vitality

PUBLIC WORKS - ALL FUNDS

Public Works consists of Infrastructure Planning and Geo-Resources, Technical Services, Operations and Maintenance, Solid Waste, CIP, and Fleet and Facilities Management.

Public Works represents 7.4% of the total county budget.



PROJECTS & INITIATIVES

- Construct, remodel and maintain County owned buildings/facilities and equipment in a professional, timely, efficient, effective and safe manner
- Maintain and repair vehicles and equipment in a professional, timely, efficient, effective and safe manner
- Maintain all traffic control signs by using GPS based retro-reflectometer to measure sign brightness and cleanliness with a numeric value, and asses the average value for each sign district multiple times per year
- Appraise and acquire to the extent of funding availability and to complete acquisitions before project construction
- Advocate Intelligent Transportation Systems (ITS) deployment on motorized and non-motorized transportation networks in Bernalillo County
- Implement Bernalillo County's Storm water Quality Management Plan
- Countywide acquisition of, one half foot or better, color orthophotography
- Increase customer recycling participation and minimize waste

CAPITAL AND DEBT SERVICE - ALL FUNDS

Capital and Debt Service Represent 22.3% of the total County budget.



CAPITAL PROJECT FUNDS

Capital Project Funds are to be used for the acquisition or construction of capital facilities or land. A capital project is a project that helps maintain or improve a county asset, often called infrastructure. It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. It is a purchase of major equipment or a major maintenance or rehabilitation project for existing facilities. The Capital Project Funds are:

- **Capital Construction Fund:** Accounts for funds received from bond proceeds from Gross Receipt Tax (GRT) Revenue Bonds and General Obligation (GO) Bonds. GO Bond funds finance major capital construction. GRT Revenue Bond funds finance specific major capital construction projects.
- **Library Fund:** Accounts for the financing and acquisition of library books and library resources. Financing is provided by proceeds from GO bonds and earnings from the investment of those monies.
- **Impact Fees Fund:** Accounts for Impact Fees received from developers. Impact Fees are restricted for use in infrastructure improvements that will address needs of new development. The Impact Fee Fund was created by authority of Bernalillo County Ordinance 95-16. County Commissioners recently approved an extension of the previous reduction in impact fees through June 30, 2012, in order to encourage development. This reduction has decreased total fee revenue.
- **Open Space Fund:** Accounts for the financing and acquisition of open space. Bernalillo County's imposed Tax Rate for Tax Year 2012, adjusted for yield control, is 10.75 mills including the current 0.10 mill levy to fund its open space projects.

DEBT SERVICE FUNDS

Debt Service Funds include the General Obligation (GO) and Gross Receipts Tax (GRT) Bond Series. The county currently has 15 outstanding GO and six outstanding GRT bonds.

- **GO Bond Series:** Capital improvements for the county are primarily funded with GO Bonds, which are self-imposed by the voters on all taxable property within the county.
- **GRT Bond Series:** Also known as revenue bonds. The GRT Bond series are supported by Gross Receipt Taxes. The bonds are special limited obligations of the county, payable solely from net pledged revenues.

FISCAL MANAGEMENT STRATEGIES LOOKING FOWARD

Bernalillo County continues to improve its strategies ensuring it remains financially strong, thanks to prudent leadership from the County Manager, Chair and the Board of County Commissioners; firm management of and adherence to policies and practices; low debt obligations; and the maintenance of responsible fund balance amounts.

However, as we enter into FY 2014 and begin to prepare for the next Biennial budget (FY 2015/FY 2016), the County like other state and local governments and the private industry will be operating in times where revenues aren't as plentiful and, therefore, must look for ways to do business differently. We must actively look for ways to capitalize on process improvements and utilize technology to improve the efficiency of operations.

Under the "new normal" economic conditions where periodic episodes of revenue decline can destabilize funding, the County continues to recognize the urgency to continue to update current and adopt new strategic policies designed to protect core programs and services as well as optimize and develop available assets. Therefore, the County is embarking on some new and innovative approaches to protect, stabilize and maintain its long range financial security. These approaches are further discussed in the Budget by Function pages.

Challenges on the horizon for Bernalillo County include:

- Effects of Federal Budget Balancing Initiatives. The initiatives include elimination of or limiting tax exempt status of bonds, healthcare transformation and decrease in federal housing funding
- On the State level, there is legislation that was passed in the State's 2013 General Session, including bills addressing the Public Employees Retirement Act (PERA), healthcare transformation, Gross Receipts Tax Hold Harmless phase out and public safety reforms

To address the challenges, initiatives will be enhanced or implemented:

- Roll out the Finance Division Strategic plan which includes updates to the debt and investment policies, establishing a Debt Policy Advisory Committee and creation of a conduit financing policy in conjunction with the Economic Development department
- Hiring a grant writer to improve grant writing strategies to leverage available funding and capture additional revenues
- Actively seek out and implement best practices in service process efficiencies at all levels of the County
- Sharing services with other governments, including partnering with the private sector or non-profit agencies
- Establishing budget targets to strategically manage recurring expenditures
- Quarterly and annual review of program performance to prioritize spending

As we look toward the challenges ahead, the County will incorporate strategies to ensure prudent spending decisions that support effective delivery of core services, maintain low debt levels, and properly manage our county cash reserves as we have in the past.

Teresa Byrd
Deputy County Manager for Finance

Shirley Ragin
Budget & Business Improvement Director



BUDGET & BUSINESS IMPROVEMENT (BBI)

Shirley Ragin 468-7308

BBI - ADMINISTRATION

Maria Guzman
Veronica Steimle Vigil

BBI – ERP

Maria Zuniga468-1684
Michael Worthen

BBI – BUDGET

Jennifer Gallegos.....468-7312
Ted Encinas
Cassandra Gutierrez
Kevin Noel
Stephanie Pugh
Mario Ruiz
Carlos Sanchez
Stephanie Sanchez

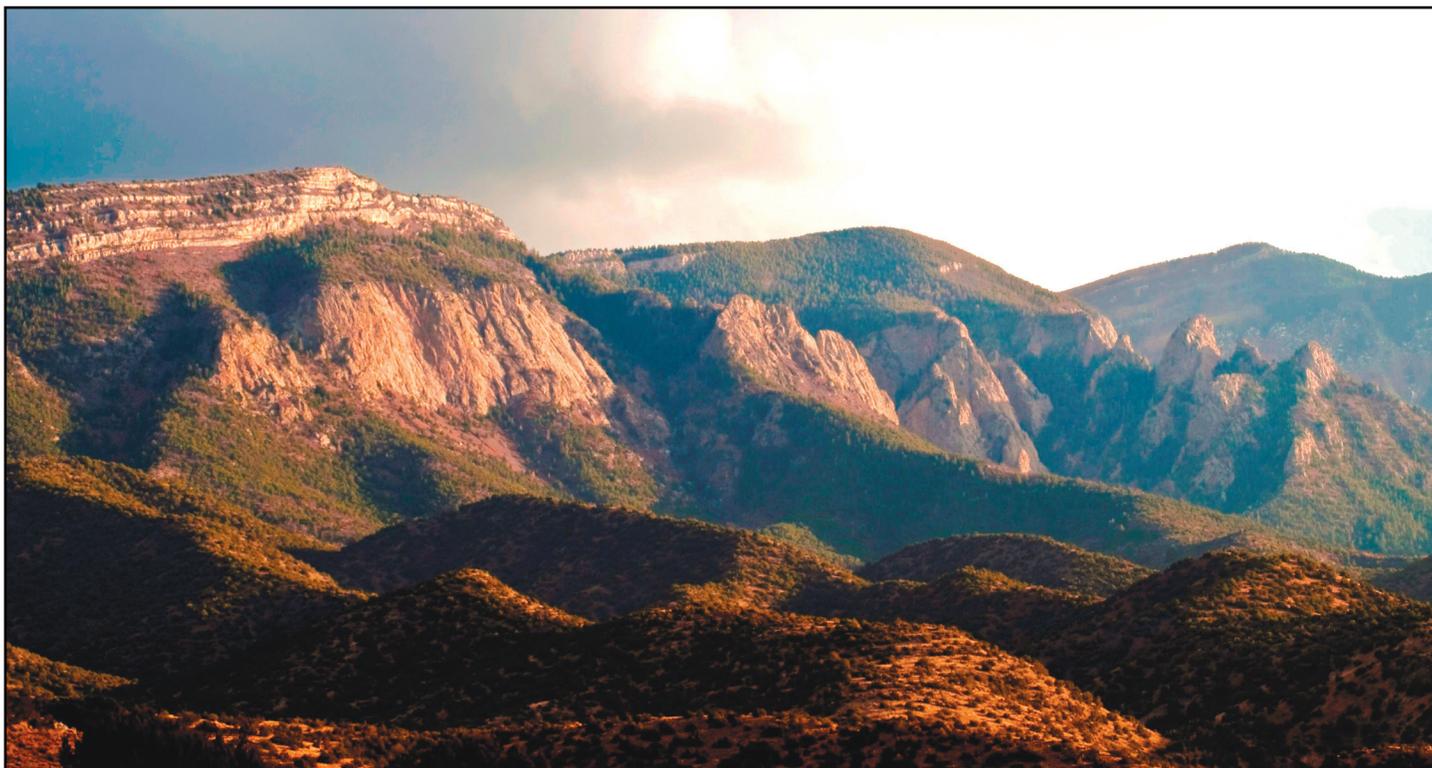
Randy Landavazo.....468-1682
Andi Lako.....468-1404
Bryan Nguyen.....314-0072

Donny Daniels
Marco Deleon
Renita Elder
Juan Flores
Cindy Gutierrez
Bang Hang
Joann Jim
Tanya Komogorova
Francisco Lucero
Melissa Maldonado
John Montano
Garry Philips
Kimberly Roth
Richard Tena
Jared Thormablen
Jorge Zevallos

BBI – TRAVEL

Darlene Ortiz.....468-7213

(Names in bold are key contacts)



Bernalillo County Government
One Civic Plaza, NW
Albuquerque NM 87102

Phone:

(505) 468-7000

Hours:

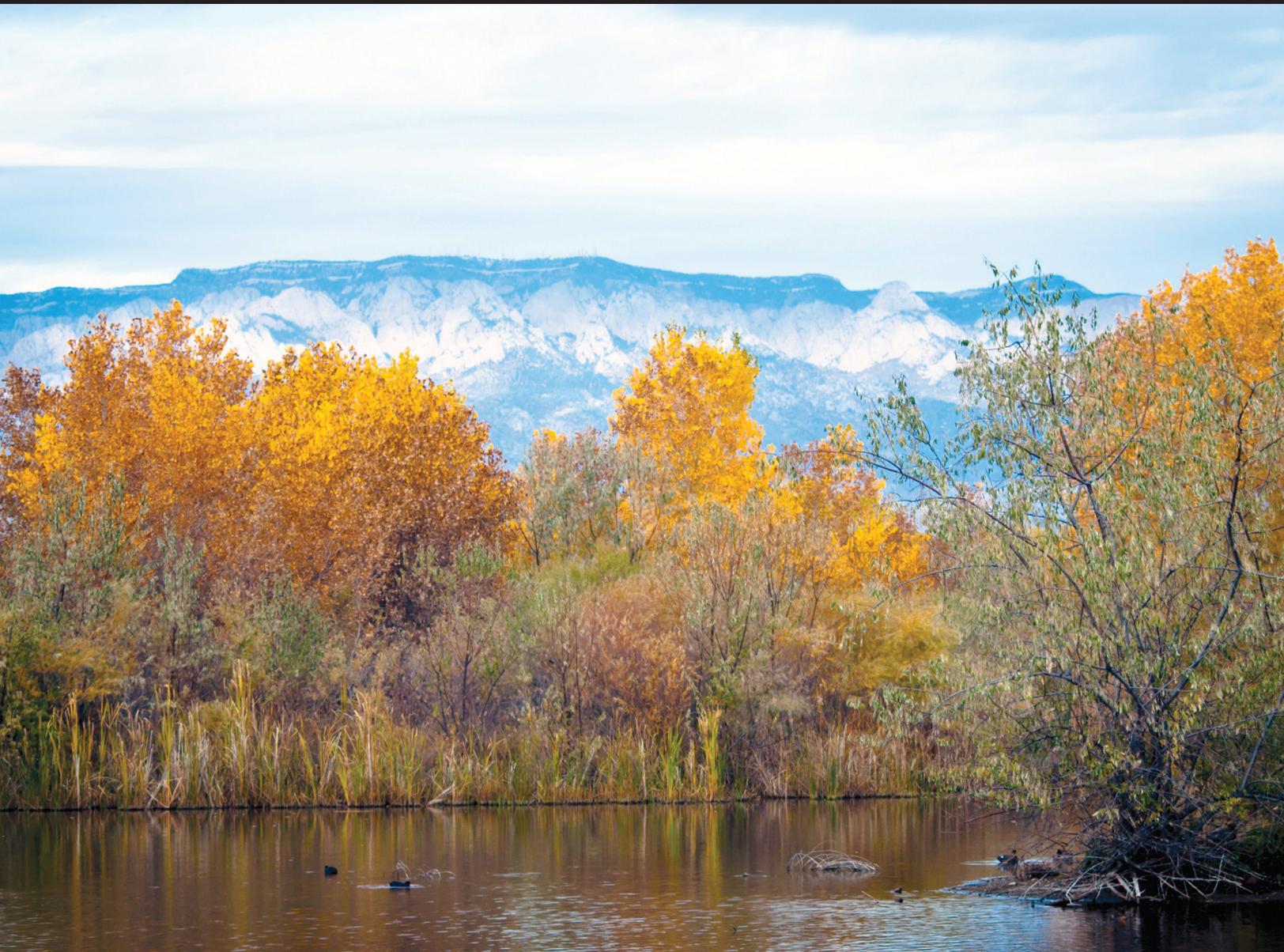
Monday - Friday
8 a.m. - 5 p.m.

Email:

manager@bernco.gov
FinanceDivision@bernco.gov

Bernalillo County

FISCAL YEAR 2014



Produced by:
Bernalillo County Budget and Business Improvement Department

Graphic Design by:
Marie Eleina Quintero, Cultural Services Office

Budget In Brief