

BUDGET IN BRIEF

FISCAL YEAR 2016



BERNALILLO COUNTY



WE'RE MORE THAN YOU THINK

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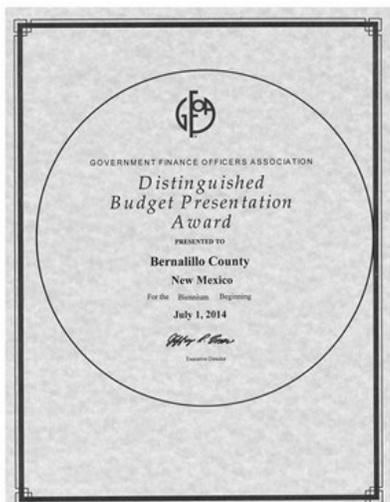
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ABOUT THIS BUDGET IN BRIEF DOCUMENT



Bernalillo County operates on a biennial budget cycle that begins in July of every odd fiscal year. In that fiscal year, the county publishes its Biennial Budget Book. Prior to each biennium, the Board of County Commissioners (BCC) approves and adopts the first fiscal year’s budget. They also approve the second fiscal year’s budget as a plan. By the middle of the first year, the second year is updated and requires BCC approval before formal adoption. In September of the first quarter of each fiscal year, the BCC approves and adopts adjustments to the base budget that was approved in April. These “September” adjustments are incorporated into the current fiscal year’s budget. This Budget in Brief highlights the county’s organizational structure and fiscal plan for FY16. Additionally, it consists of summarized data that can be used as a quick reference guide. More detailed information is available in the FY15/FY16 Biennial Budget Book and on the county’s website. (www.bernco.gov)

A MESSAGE FROM THE COUNTY MANAGER

October 2015

To The Citizens of Bernalillo County:

First, I want everyone to know how excited I am about returning to Bernalillo County. I took over as county manager in October 2015, about halfway through the 2016 fiscal year. And, although I'm new to this position, I am not new to Bernalillo County government. For eight years, I previously served as the county's deputy county manager for the Community Services Division.

As you will see by reading the fiscal year 2016 Budget in Brief, Bernalillo County is on sound financial footing and we intend to keep it that way. Much of the credit for that goes to former County Manager Tom Zdunek, who did an outstanding job managing the county's finances and setting the stage for the future.

As his successor, I will continue to work dutifully toward maintaining high standards for Bernalillo County – a government entity that has always taken pride in its ability to carefully manage the public's money and resources.

Effective government must begin with fiscal responsibility. Through ongoing strategic planning, the county's budget continues to provide financial support for community programs and services at the lowest possible cost.

My priorities are to continue to work with county employees and the Board of County Commissioners to improve the county's finances, while not compromising the quality of programs and services our citizens depend on.

I want to assure residents that the county has an accomplished and capable financial management team that is diligent about maintaining our long-term commitment to sound financial operations, economic vitality, public safety, and preserving our natural resources in order to foster a high quality of life for our citizens.

I am very appreciative of the opportunity to lead Bernalillo County and carry out its mission to be an effective, efficient and transparent steward of county resources. It's critical that the county continually strives to earn the public's trust and confidence.

Julie Morgas Baca

County Manager

Effective October 3, 2015

To The Citizens of Bernalillo County:

I am pleased to present the Board of County Commissioners' adopted budget for fiscal year 2016 with September adjustments to true up 2015 fiscal year ending balances. This Budget in Brief (BIB) contains summary information on the most important decisions made during the County's annual financial and operational planning process summary highlighting key aspects of the budget and budget adjustments. 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 FY16 adjusted budget is \$570.8 million consisting of \$281.3 million in the General Fund and \$289.5 million in Non-General Fund funds. In addition, the FY16 General Fund adjusted budget includes appropriations of \$11.1 million for various county initiatives. This budget balances revenues and expenditures for the fiscal year and conforms to the State of New Mexico Department of Finance and Administration requirements in Section 6-6-2 NMSA 1978.

Bernalillo County takes pride in its ability to carefully manage the public funds with which it is entrusted. Effective government must begin with fiscal responsibility and getting back to basics. Through careful planning, this budget continues to provide our community with excellent services at the lowest possible cost. Likewise it maintains our long-term commitment to sound financial operations, economic vitality, public safety, and preserving our natural resources in order to foster a high quality of life for our citizens.

Bernalillo County's reputation for financial responsibility is such that we have maintained the prestigious AAA bond rating from Standard and Poor's and Fitch, Inc., and an Aaa from Moody's Investors Services. Bernalillo County continues to weather the storm and maintain critical reserves due to conservative revenue forecasting over the years and prudent financial management. However the steady decreases in Federal and State funding and increases in overall operating costs continue to widen the gap between shrinking revenues and escalating expenditures.

In addition to demonstrated credit worthiness, our prudent financial management practices have been recognized by national organizations such as the National Government Finance Officers Association (GFOA) for our budget documents and financial statements. We have received the "Distinguished Budget Presentation Award" for the 15th consecutive year for the last biennial budget.

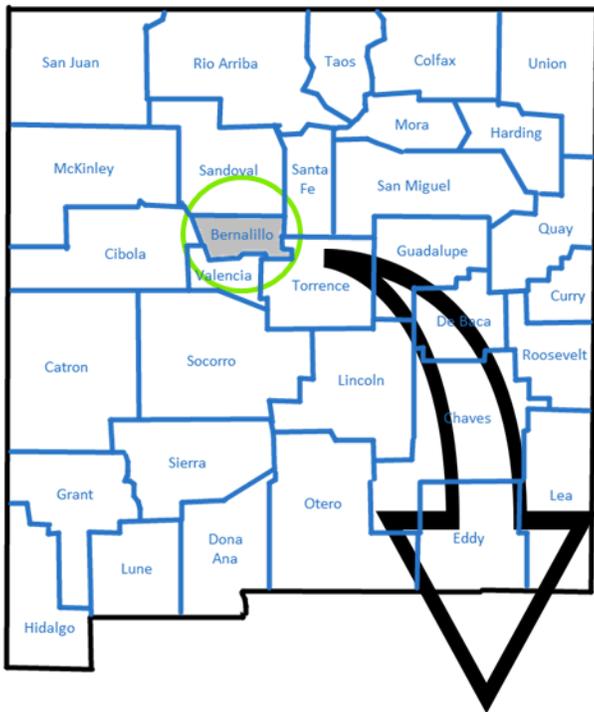
The first quarter of this fiscal year marks my retirement from Bernalillo County as the County Manager for the past five years and a career total of fourteen years. During the recent financial challenges, the County has weathered the storm and placed emphasis on organizational efficiency, infrastructure investment, and economic development. I would like to express my sincere appreciation to the employees, department heads and commissioners whose leadership and cost containment efforts led to this solid budget. Thank you for the opportunity to serve you and to make Bernalillo County the best it can be.

We hope this document will enhance your understanding of how the county is organized, the services it provides and the funding sources used to provide those services.

Tom Zdunek

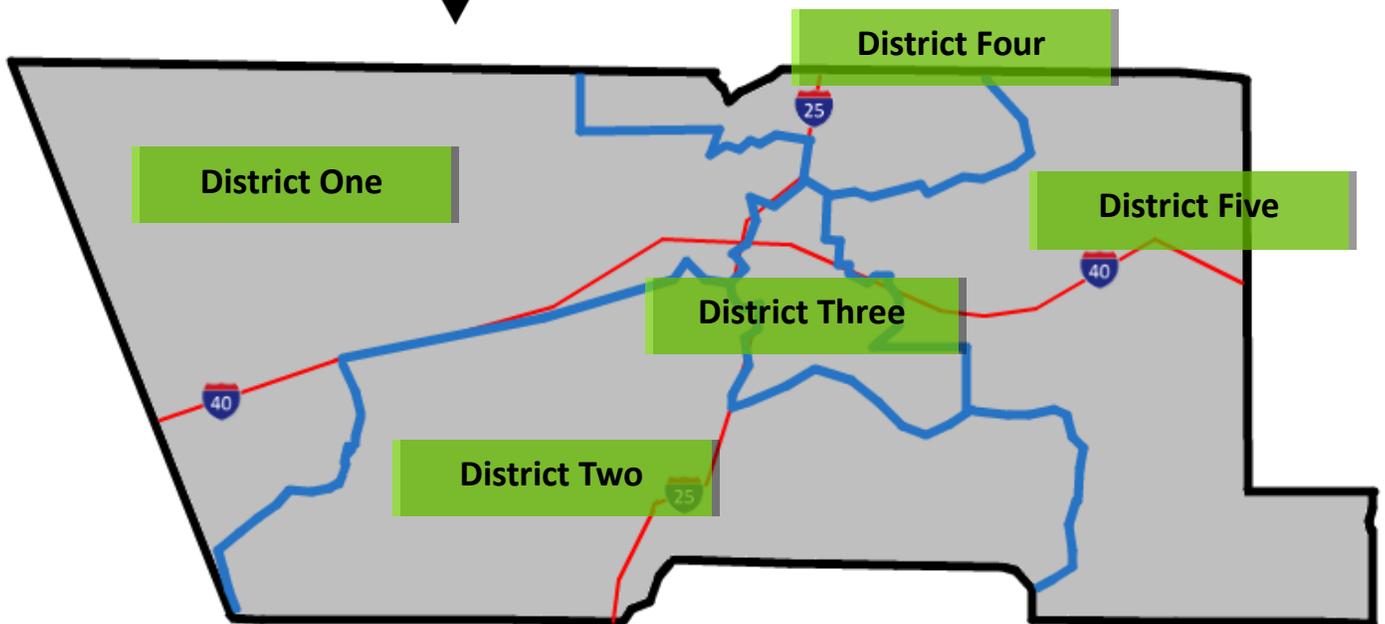
County Manager

HOW IS BERNALILLO



Board of County Commissioners

Commissioners direct and evaluate appointed department heads, negotiate contracts, bargain with labor organizations, enact policies to deliver public services, and appoint residents to county advisory committees, boards, and commissions, as well as enact ordinances that have the force of law.



Maggie Hart Stebbins

CHAIR

District Three



Art De La Cruz

VICE CHAIR

District Two



Debbie O'Malley

MEMBER

District One



Lonnie C. Talbert

MEMBER

District Four



Wayne A. Johnson

MEMBER

District Five

COUNTY GOVERNED?

Elected officials serve four year terms and are elected by the general body. For more information visit the county website at <http://bernc.gov/> or email info@bernc.gov.

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.

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.

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 Statutes, and in accordance with the New Mexico State Constitution.

Probate Judge

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.

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 law.



Tanya Giddings



Maggie Oliver



Willow Parks



Manny Gonzales III



Manny Ortiz

Assessor	Clerk	Probate Judge	Sheriff	Treasurer
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CITIZENS OF BERNALILLO COUNTY

COMMISSIONERS

INTERNAL AUDIT

LEGAL

- Compliance Office for Code of Conduct



Vincent Murphy

**DEPUTY COUNTY
MANAGER FOR
COMMUNITY
SERVICES
DIVISION**

- Housing
- Office of Health & Social Services
 - ABC Community School Partnership
 - Cultural Services
 - Health Promotion
 - Social Services
- Parks and Recreation
- Planning and Development Services
- Communication Services
- Liaison to:
 - County Clerk
 - Court of Wills, Estate & Probate**



Shirley Ragin

**DEPUTY COUNTY
MANAGER FOR
FINANCE
DIVISION**

- Accounting
 - Grant Coordination
 - Budget
- Procurement and Business Services
 - Inventory
 - Accounts Payable
- Risk Management
- Liaison to:
 - Assessor
 - Treasurer
- General County
- Information Technology

**Organizational chart reflects elected official titles not department names

COUNTY STRUCTURED?



Julie Morgas Baca

COUNTY MANAGER

COUNTY MANAGER

- Human Resources
 - Payroll
- Economic Development



Tom Swisstack

DEPUTY COUNTY MANAGER FOR PUBLIC SAFETY DIVISION

- Animal Care Services
- Emergency and Information Services
- Fire and Rescue
 - Office of Homeland Security and Emergency Management
- Metropolitan Detention Center
- Substance Abuse Programs
- Youth Services Center
- Liaison to:
 - Sheriff



Roger Paul

DEPUTY COUNTY MANAGER FOR PUBLIC WORKS DIVISION

- Facilities and Fleet Management
 - Facilities Construction
- Infrastructure Planning
- Geo Resources
- Operations and Maintenance
 - Solid Waste Section
- Technical Services
 - Right-of-Way

HOW DOES THE COUNTY GENERATE REVENUE?

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 receipts 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 which funds the capital improvements for the county. The bonds, are self-imposed by the voters on all taxable property within the county. The debt service funds also include the 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 receipts taxes).

The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to a 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.

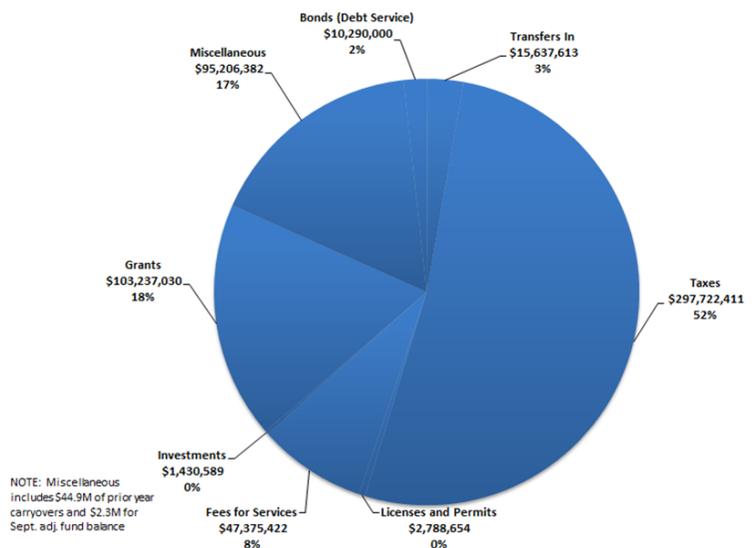
The Internal Service Funds capture revenue and expense for the health self-insurance and risk management programs. The risk management fund is used to account for goods or services given to one department by another on a cost reimbursement basis. The types of coverage reimbursed to the internal service fund include automobile insurance, jail liability, property insurance, and aviation insurance. Beginning in FY15 the County’s health insurance program is self-funded. A new fund was created and is used for the administration of health insurance along with collecting payroll contributions from employees to support health insurance by the partners Presbyterian and Blue Cross Blue Shield.

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

GENERAL FUND	SPECIAL REVENUE	CAPITAL FUNDS	DEBT SERVICE	ENTERPRISE FUNDS AND INTERNAL SERVICE FUND
\$286,343,113	\$150,081,824	\$54,480,197	\$32,903,733	\$49,879,233
Accounting & Budget	1/8 Gross Receipt Tax - Environment	Capital Construction	Court House Debt Service	Health Self-Insurance
Animal Control	Assessor Valuation	Impact Fees	General Obligation Debt Service	Housing
Business Improvement	Behavioral Health GRT	Library GO Bonds	GRT Debt Service	Regional JDYSC
Capital Improvement Projects	Capital Improvement Grants	Open Space	Jail Debt Service	Risk Management
Communication Services	Clerks Recording and Filing		Revenue Bond Debt Service	Solid Waste
Community Services	Communication Grants		Public Safety Debt Service	
County Commissioners	Cultural Services Grants			
County Manager	DWI Seizure Program			
Cultural Services	Emergency Management Grants			
Economic Development	Emergency Medical Services			
Economic Development IRB PILT	Farm and Range			
Emergency & Information Services	Fire Districts			
Emergency Management	Health Care GRT			
Fire and Rescue	Housing			
Fleet and Facilities	Indigent Care			
General County	Law Enforcement Grants			
Human Resource	Metropolitan Detention Center Grants			
Information Technology	Operations and Maintenance Grants			
Infrastructure	Parks and Recreation Grants			
Inspection and Compliance	Regional JDYSC Grants			
Legal	Reimbursable Contracts			
Metropolitan Detention Center	Substance Abuse Grants			
Operations and Maintenance	Substance Abuse Program			
Parks and Recreation				
Probate Court				
Procurement & Business Services				
Regional Detention Center				
Risk Management				
Sheriff’s Department				
Social Service				
Social Services IRB PILT				
Solid Waste				
Technical Services				
Treasurer’s Office				
Youth Services Center				

WHERE THE MONEY COMES FROM... FISCAL YEAR 2016

TOTAL SOURCES: \$573,688,101



HOW DOES THE COUNTY SPEND ITS BUDGET?

Departments serve the community by providing specific services to enhance and protect Bernalillo County citizen’s quality of life. The total adjusted budget for FY16 is \$570.8 million, of which the general fund comprises 49 percent. The non-general fund consists of restricted funds that are used for specific purposes. For example, the assessor has a valuation fund that is to be used for developing valuations per state statute. 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 Finance, Community Services, Public Safety and Public Works divisions. The following listing shows the funds within the county’s adjusted FY16 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 FY16 Adjusted Budget - All Funds	Total FY16 Adjusted Non General Fund Budget	Total FY16 Adjusted General Fund Budget	FY16 General Fund Original Budget	FY16 General Fund Adjustments	2016 Budgeted Positions
Accounting and Budget	41,916	38,690	3,227	3,162	65	27
Animal Care Services	2,468	0	2,468	1,990	478	17
Assessor's Office	9,670	6,644	3,025	3,025	0	96
Business Improvement	4,029	479	3,551	3,524	27	24
Communication Services	819	0	819	742	76	6
Community Services Deputy County Manager	556	0	556	404	152	4
County Clerk	6,345	1,062	5,283	5,138	145	48
County Commission Dist 1	230	0	230	121	108	2
County Commission Dist 2	238	0	238	140	97	2
County Commission Dist 3	231	0	231	114	116	2
County Commission Dist 4	210	0	210	132	78	2
County Commission Dist 5	210	0	210	129	81	2
County Manager Operating	935	0	935	905	30	8
Division Support	692	0	692	683	8	10
Department of Substance Abuse Programs	13,969	13,969	0	0	0	64
Economic Development	1,810	801	1,008	899	109	6
Emergency and Information Services	5,356	172	5,184	4,861	323	61
Emergency Management	878	875	2	0	2	5
Finance Deputy County Manager	17,336	16,663	673	653	20	5
Fire & Rescue	24,843	2,279	22,564	22,465	100	249
Fleet & Facilities	38,626	14,819	23,807	19,781	4,025	133
General County	37,279	11,022	23,838	14,250	10,951	3
Housing	18,336	17,979	356	309	48	32
Human Resources	30,944	25,717	5,227	4,966	261	44
Information Technology	8,866	0	8,866	8,423	444	71
Infrastructure	6,382	657	5,724	4,924	1,324	32
Legal	4,081	0	4,081	3,625	456	18
Load Resource Management	1,397	0	1,397	1,187	210	9
Metropolitan Detention Center	65,733	115	65,618	61,387	4,231	527
Office of Health and Social Service	8,603	4,187	4,417	3,458	959	20
Operations & Maintenance	15,830	9,838	5,991	5,719	272	69
Other High Level Budgeting	11,451	11,451	0	0	0	0
Parks & Recreation	20,505	9,928	10,577	9,192	1,385	139
Planning & Development Services	9,113	0	9,113	6,560	669	62
Court of Wills, Estate, and Probate	300	0	300	300	1	5
Public Safety Deputy County Manager	790	0	790	422	368	2
Procurement and Business Services	2,921	0	2,921	2,907	14	44
Risk Management	17,610	13,148	4,462	4,461	1	11
Sheriff's Department	46,523	7,063	39,460	38,962	497	404
Solid Waste	0	538	0	0	0	18
Technical Services	80,399	76,783	3,616	3,495	121	44
Treasurer's Office	2,885	0	2,885	2,810	75	38
Youth Services Center	9,456	2,733	6,722	6,692	30	126
Environmental Services GRT Fund	0	1,884	0	0	0	0
Grand Total	570,771	289,496	281,274	252,917	28,357	2,490

WHERE DOES THE MONEY COME FROM?

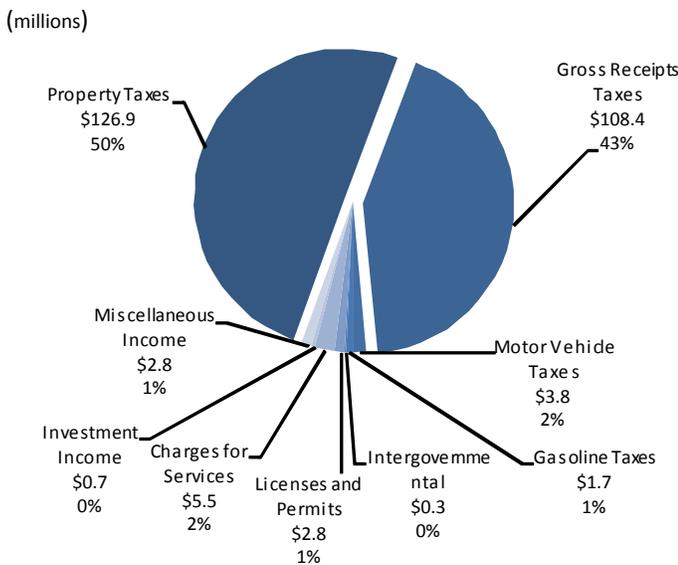
Steps in the Budget Process

The county operates on a biennial budget cycle in which it plans for two years per cycle. The biennial budget for FY15/16 was presented to the County Commission for approval on May 6, 2014 with FY15 formally approved and FY16 adopted as a plan. During FY15, the Budget Office worked with departments to identify any changes to the FY16 planned budget. These changes were incorporated into the FY16 planned budget and presented to the BCC for approval in April 2015. Adjustments to the FY16 budget were approved on Sept. 22, 2015. This publication reflects the adjusted FY16 budget.

The general fund captures revenues from property and gross receipts taxes and other non-major revenue sources that are not designated for special purposes. The county's two major sources of revenue are from property taxes and gross receipts taxes (GRT), which comprise 50 percent and 43 percent of the general fund revenue respectively.

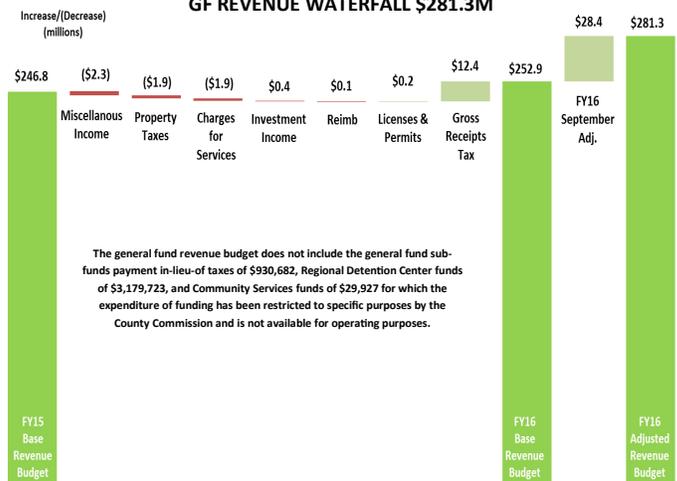
The following waterfall chart for the general fund revenue base budget shows the way sequentially introduced changes in revenue sources help the county determine the expected changes in its base budget from FY15 to FY16. Starting at the FY15 base budget of \$246.8 million, forecasted decreases in miscellaneous income, property taxes, charges for services, investment income and reimbursements along with increases in licenses and permits and gross receipts tax income grew the base revenue to \$252.9 million. Adjustments made in September included \$28.4 million in fund balance appropriations which increased the budget to \$281.3 million.

FY16 GF BASE REVENUE BY SOURCE
\$252.9M



The general fund revenue budget does not include the general fund sub-funds payments in lieu of taxes of \$930,682, Regional Detention Center funds of \$3.2 million, and Community Services funds of \$29,927 for which the expenditure of funding has been restricted to specific purposes by the County Commission and is not available for operating purposes.

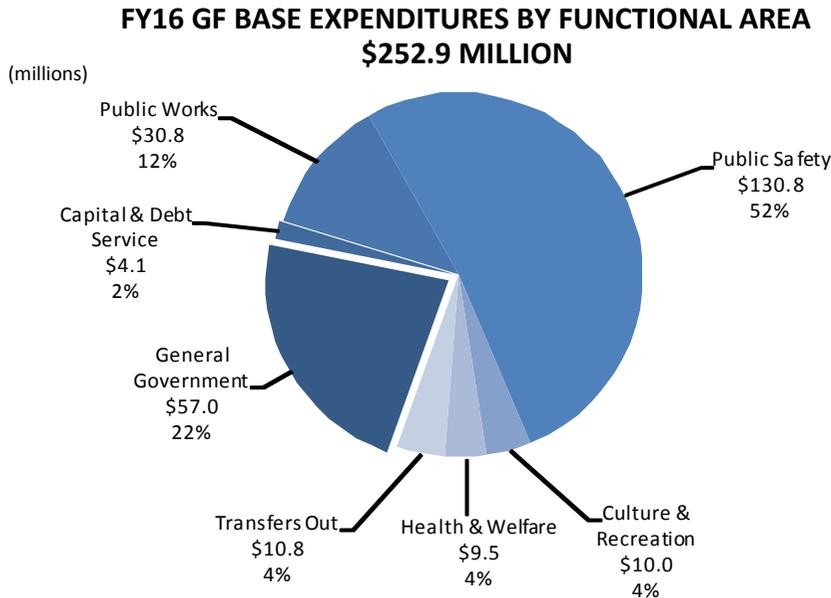
FY15 TO FY16
GF REVENUE WATERFALL \$281.3M



The general fund revenue budget does not include the general fund sub-funds payment in-lieu-of taxes of \$930,682, Regional Detention Center funds of \$3,179,723, and Community Services funds of \$29,927 for which the expenditure of funding has been restricted to specific purposes by the County Commission and is not available for operating purposes.

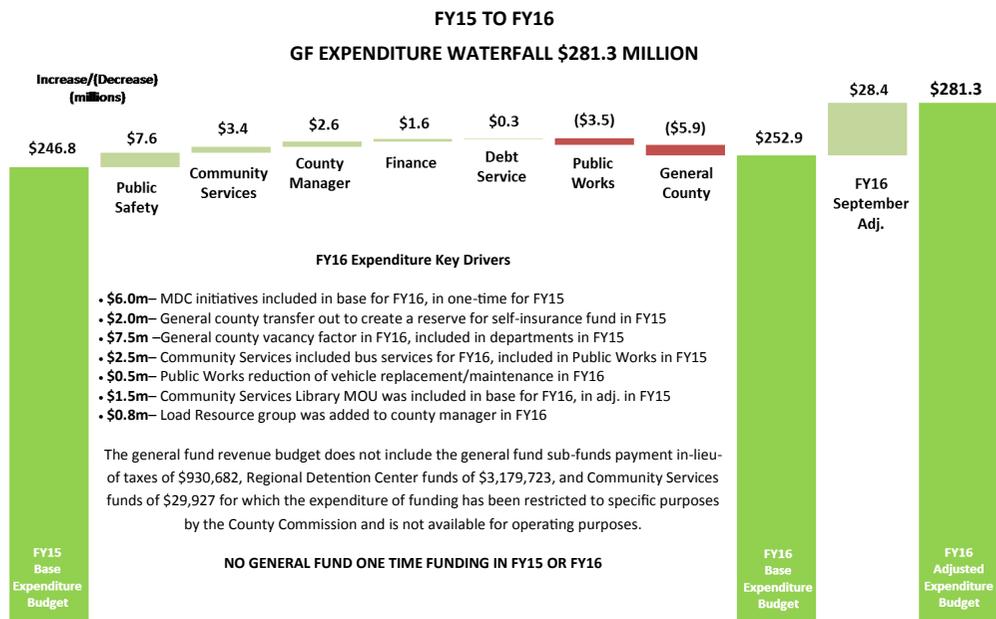
HOW DOES THE COUNTY SPEND ITS OPERATIONAL BUDGET?

General fund expenditures typically include salary and operating expenditures for the majority of county departments. They are funded from the revenues generated by property taxes and gross receipts tax.



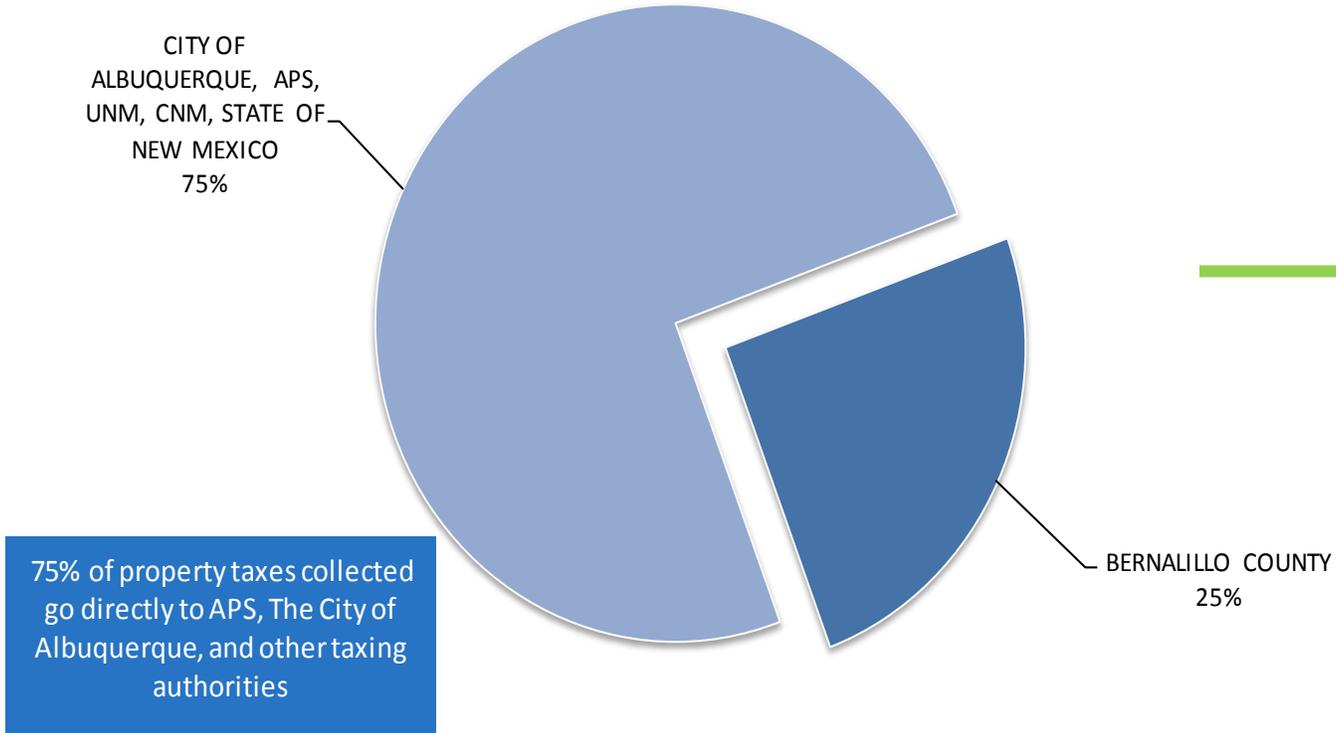
The General Fund Expenditure Budget does not include the General Fund sub-funds PILT of \$930,682, Regional Detention Center funds of \$3,179,723, and Community Services funds of \$29,927 for which the expenditure of funding has been restricted to specific purposes by the County Commission and is not available for operating purposes.

The following general fund expenditure base budget waterfall chart shows that expected increases in Public Safety, Community Services, county manager, debt service and Finance Division expenditures totaling \$15.5 million along with anticipated decreases in general county and Public Works expenses totaling \$9.4 million will increase FY16 base budget expenditures to \$252.9 million from \$246.8 million in FY15. Fund balance appropriations in the amount of \$28.4 million were added in adjustments made in September.



YOUR PROPERTY TAX DOLLARS AT WORK

FY15 PROPERTY TAX FUNDING



LESS THAN 21 PERCENT OF PROPERTY TAXES COLLECTED IN BERNALILLO COUNTY FUNDS COUNTY SERVICES

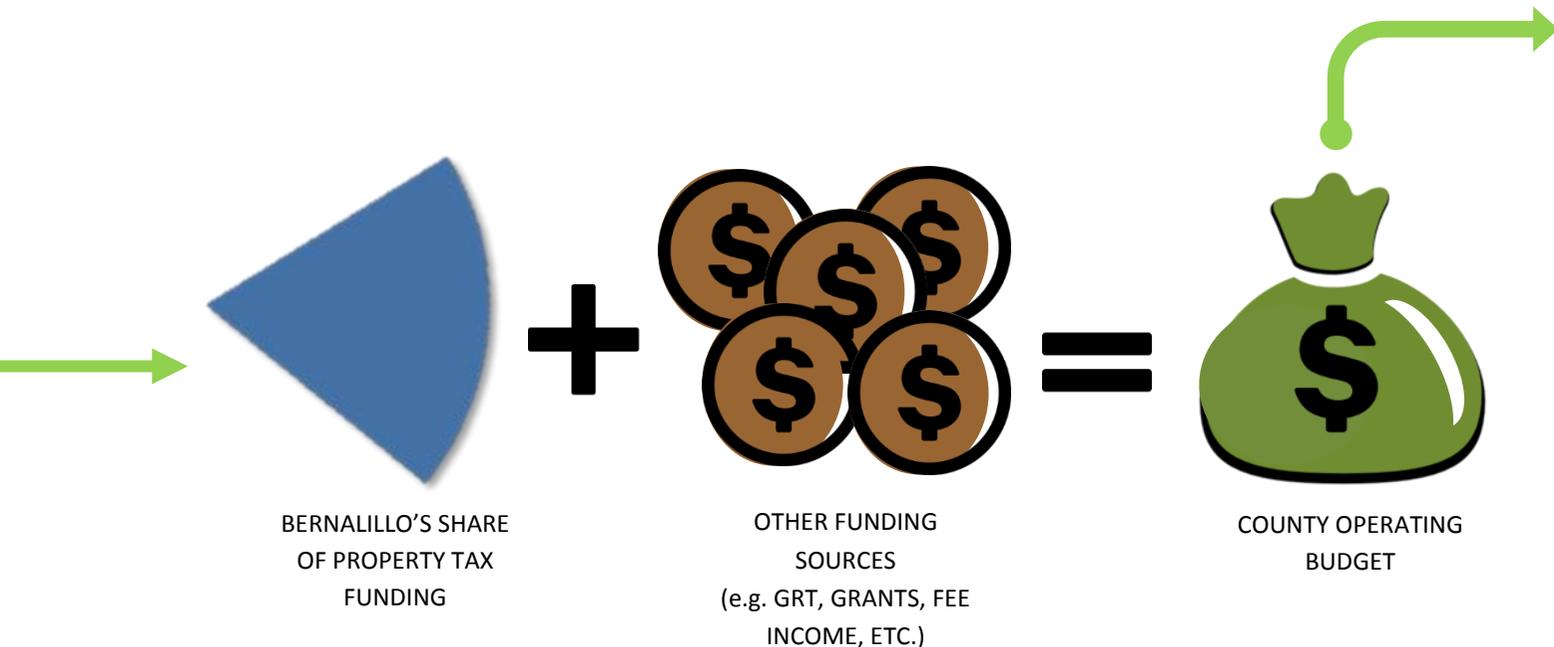
HERE IS A SAMPLE OF SOME OF THOSE SERVICES

<p>BERNALILLO COUNTY 25%</p>	✓	Metropolitan Detention Center (MDC)	✓	Fire and EMS
	✓	911 dispatch	✓	Animal licenses and permits
	✓	Disaster preparedness training for county staff and residents	✓	Public infrastructure development and planning
	✓	Community recreation services, aquatics, and park maintenance	✓	Timely and accurate financial reporting to the public and elected officials
	✓	Graffiti removal	✓	Maintenance and repair of all county vehicles
	✓	Voter-approved construction projects	✓	Job creation and development

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

YOUR PROPERTY TAX DOLLARS AT WORK

BERNALILLO COUNTY FUNDING BREAKDOWN



BERNALILLO COUNTY GENERAL FUND OPERATING REVENUES

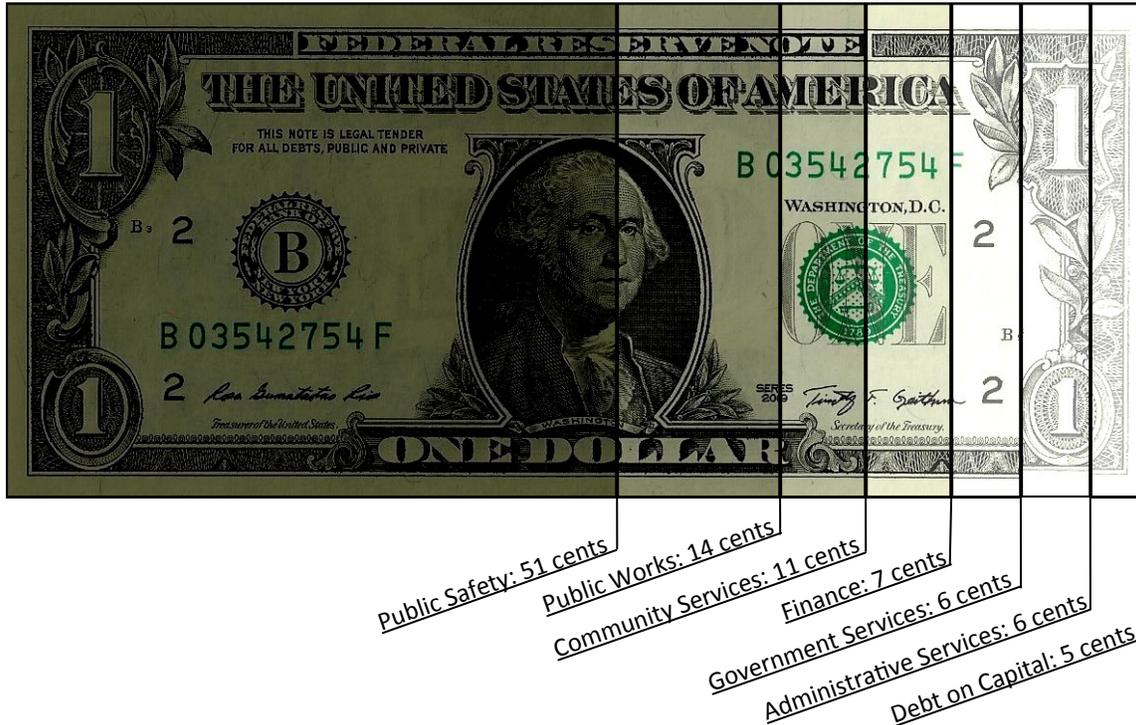
EXCLUDING TRANSFERS

FUNDING SOURCES	ACTUALS		BASE BUDGET	
	FY 2013	FY 2014	FY 2015	FY 2016
PROPERTY TAXES	120,416,953	122,150,219	128,750,000	126,886,000
OTHER FUNDING SOURCES				
GROSS RECEIPTS TAXES	96,316,614	96,460,956	95,967,164	108,376,293
MOTOR VEHICLE TAXES	3,721,609	3,760,713	3,776,441	3,790,898
GASOLINE TAXES	1,789,137	1,693,330	1,729,528	1,745,801
INTERGOVERNMENTAL	1,705,050	1,595,111	405,500	300,000
LICENSES AND PERMITS	2,648,321	2,630,342	2,615,158	2,788,654
FEE FOR SERVICES	6,597,748	5,561,673	7,301,394	5,450,814
INVESTMENT INCOME ¹	(8,408,360)	(703,167)	1,100,001	734,385
MISCELLANEOUS	6,316,006	7,281,243	5,129,379	2,844,333
TOTAL OTHER FUNDING	110,686,125	118,280,201	118,024,565	126,031,178
TOTAL OPERATING REVENUES	231,103,078	240,430,420	246,774,565	252,917,178

¹FY 2013 from FY 2013 Comprehensive Annual Financial Report (CAFR), p. 36.

¹FY 2014 from FY 2014 CAFR, p. 36.

BERNALILLO COUNTY SERVICES



PUBLIC SAFETY: 51 cents	PUBLIC WORKS: 14 cents
<p>ANIMAL CARE SERVICES: Issues animal licenses, permits and investigates animal concerns</p> <p>EMERGENCY & INFORMATION SERVICES: Handles all 911 and other calls for service and dispatches emergency services when necessary</p> <p>FIRE & RESCUE: Provides fire protection, special operations and EMS</p> <p>METRO DETENTION CENTER (MDC): Protects the public and provides a safe and secure environment for both inmates and staff</p> <p>YOUTH SERVICES CENTER (YSC): Protects community from youth placed in our custody as well as providing safe alternatives for community supervision</p> <p>SHERIFF: Protects life and property; resolves conflict; creates and maintains security in the community, proactively reducing crime, identifying, apprehending and prosecuting offenders of the law, and preserving the peace</p> <p>PUBLIC SAFETY DIVISION SUPPORT: Provides administrative and financial support; oversees Animal Care Services, Emergency & Information Services, Fire & Rescue, MDC, Substance Abuse Program, and YSC departments</p>	<p>FLEET FACILITIES: Facility maintenance and vehicle repair services</p> <p>INFRASTRUCTURE PLANNING & GEO RESOURCES: Plans and develops public infrastructure</p> <p>OPERATIONS & MAINTENANCE: Maintenance of roadway-related traffic control devices, street repair, street cleaning and storm drainage</p> <p>SOLID WASTE AND DIVERSIFIED SERVICES: Graffiti removal, call center, computer/telecom, emergency planning</p> <p>TECHNICAL SERVICES: Designs and builds civil infrastructure and reviews and approves private development requests throughout Bernalillo County</p> <p>CAPITAL IMPROVEMENT PLAN: Plan, construct, design, renovate and equip buildings</p> <p>PUBLIC WORKS DIVISION SUPPORT: Provides administrative and financial support; oversees Infrastructure Planning, Technical Services, Fleet/Facilities Management, and Operations & Maintenance departments</p>

PROVIDED BY YOUR PROPERTY TAX DOLLARS

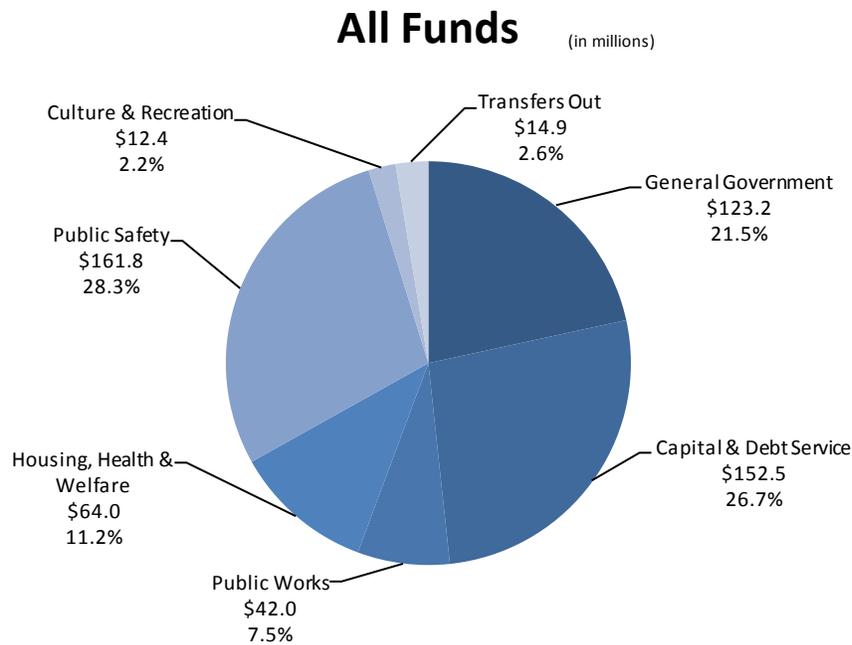
COMMUNITY SERVICES: 11 cents	FINANCE: 7 cents
<p>PLANNING & DEVELOPMENT: Administers the county’s building, zoning, planning , subdivision, business registration, impact fees , street name, and other development-related regulations</p> <p>COMMUNICATION SERVICES: Communicates activities of Bernalillo County to its citizens</p> <p>PARKS & RECREATION: Community recreation services, aquatics, park maintenance and capital development, sports and fitness, youth and senior citizens centers</p> <p>HOUSING: Administers federal housing and economic development dollars for low and moderate income individuals</p> <p>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</p> <p>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</p> <p>CLERK: Conducts elections, registers voters and maintains voter rolls. Recording and 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</p> <p>COURT OF WILLS, ESTATE, AND PROBATE: Probate the estates of deceased persons, provide information about county services, host and highlight community events, and educate the public about the probate process</p> <p>COMMUNITY SERVICES DIVISION SUPPORT: Provides administrative and financial support; oversees Communication Services, Parks & Recreation, Zoning, Housing, Office of Health & Social Services, Economic Development, Clerk’s Office, and Probate departments</p>	<p>ACCOUNTING & BUDGET: Provides timely and accurate financial reporting to the public, elected officials, and county departments; produces and manages the budget</p> <p>PROCUREMENT & BUSINESS SERVICES 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</p> <p>RISK MANAGEMENT: Administers and enforces safety policies, provides OSHA training, manages insurance claims and liability issues</p> <p>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</p> <p>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</p> <p>FINANCE DIVISION SUPPORT: Provides administrative and financial support; oversees the Accounting, Budget, Business Improvement, Procurement & Business Services, and Risk departments</p>
	ADMINISTRATIVE SERVICES: 6 cents
	<p>HUMAN RESOURCES: Performs recruiting and maintenance of county compliance with employment, labor laws and collective bargaining agreements</p> <p>INFORMATION TECHNOLOGY: Provides technology services and support, maintains technical equipment and software, upgrades, develops and implements new technology</p> <p>LEGAL: Provides legal services and represents the county on behalf of the Board of County Commissioners pursuant to Section 36-1-19 NMSA</p>
GOVERNMENT SERVICES: 6 cents	
<p>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</p> <p>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.</p> <p>CITY CONTRACTS: Contracted services with the city such as animal care, library, and transit services</p> <p>GENERAL COUNTY: Provides for countywide services and emergency contingency funding</p>	DEBT ON CAPITAL: 7 cents
	<p>CASH TRANSFERS: To repay debt service for county-owned facilities such as the courthouse and jail</p>
<p>Note: Expenditure assumptions are based on the recurring general fund operating budget.</p>	

TOTAL BUDGET BY FUNCTIONAL AREA

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 its needs.

Funding of county programs can span multiple functional areas, for instance, funding for the Metropolitan Detention Center is found in the public safety, capital and debt service, and housing, health and welfare functional areas.

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- 21.5%

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

Housing, Health & Welfare- 11.2%

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

Public Safety- 28.3%

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

Culture & Recreation- 2.2%

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

Public Works- 7.5%

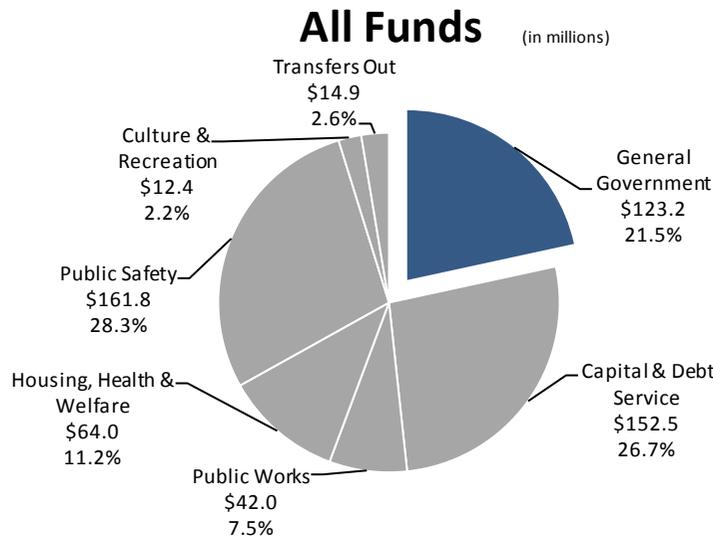
The Public Works functional area includes countywide funding dedicated to the development and maintenance of public infrastructure.

Capital & Debt Service- 26.7%

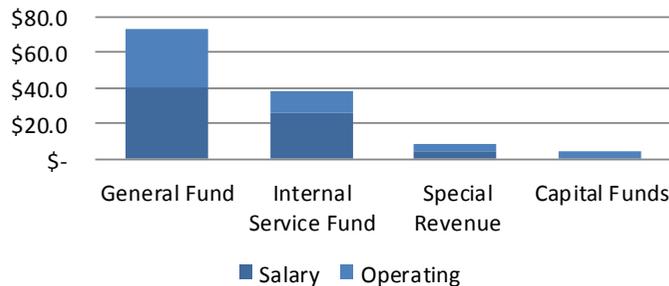
This functional area includes funding used for the acquisition or construction of facilities or land. Funds are also used to pay off any outstanding county debt.

GENERAL GOVERNMENT

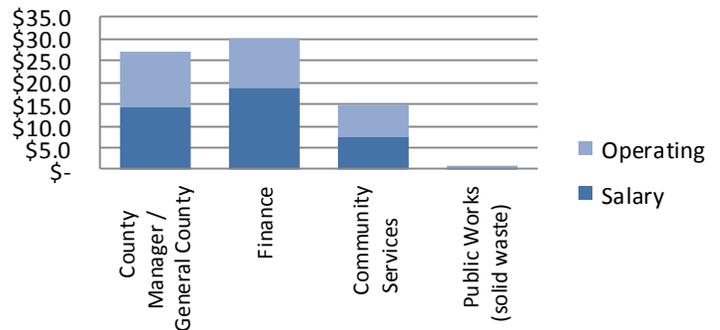
General government consists of the County Commission, County Manager, Legal Department, Human Resources, Information Technology, Accounting and Budget, Procurement and Business Services, Risk Management, Treasurer, Assessor, Planning and Development, Clerk, and Court of Wills, Estate, and Probate. General government represents 21.5 percent of the total county budget.



General Government Expenditures by Fund (in millions)



General Fund (in millions)

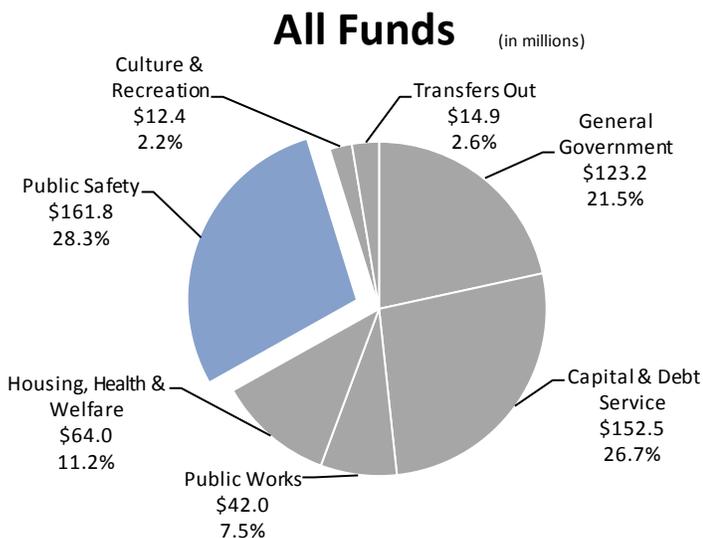


PROJECTS & INITIATIVES

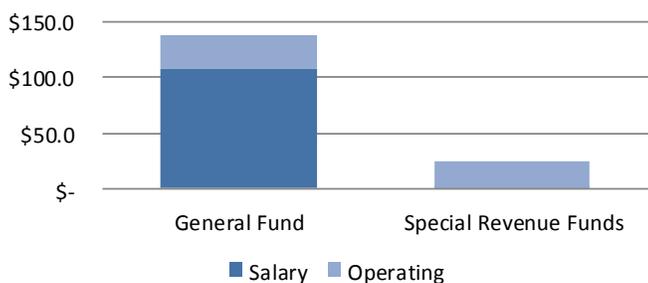
- Human Resources will use In-Process software to map and document all existing HR processes.
- Information Technology is developing equipment standards to minimize multiple hardware platforms and costs.
- The Assessor’s Office is continuing the countywide canvass of all residential and nonresidential commercial properties.
- Accounting is moving to implement all financial reporting and disclosure requirements proposed by Governmental Accounting Standards Board.
- Court of Wills, Estate, and Probate will attend free legal fairs for low income individuals throughout the year.
- The clerk will develop new street audit procedures to verify the accuracy of streets in precincts.
- Planning and Development will guide community growth and development through case review, long-range community planning, code enforcement, and permit issuance.

PUBLIC SAFETY

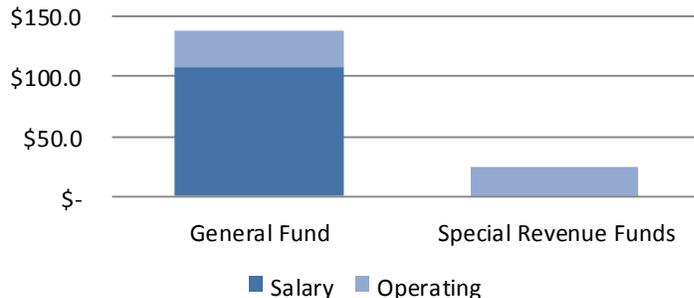
Public Safety consists of Animal Care Services, Emergency Communications, Department of Substance Abuse, Fire & Rescue, Sheriff's, Metropolitan Detention Center and Youth Service's Center. Public Safety represents 28.3 percent of the total county budget.



Public Safety Expenditures by Fund
(in millions)



Public Safety Expenditures by Fund
(in millions)

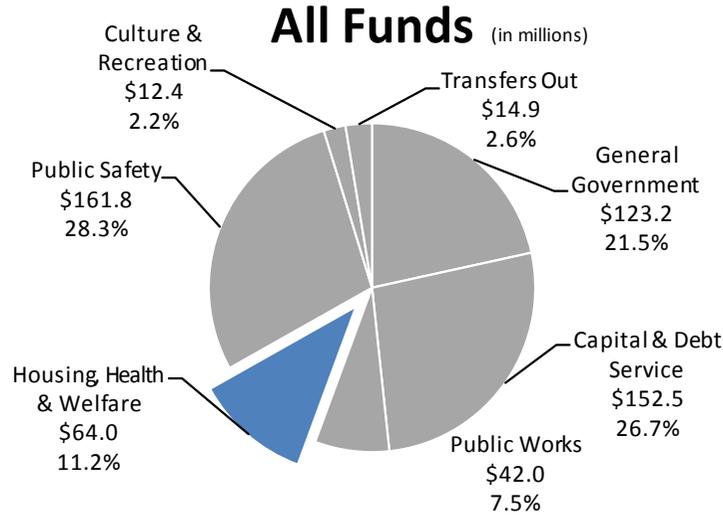


PROJECTS & INITIATIVES

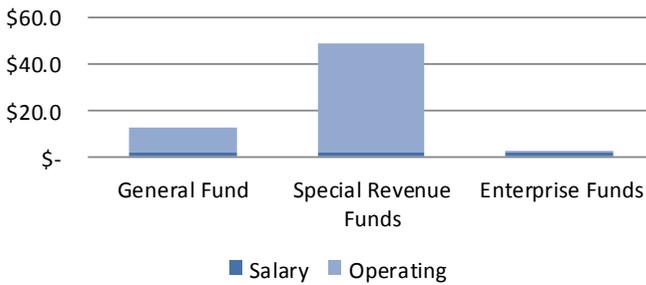
- Metropolitan Detention Center will continue to work toward a resolution of the McClendon lawsuit. Major projects and initiatives to come to a resolution are as follows: finalize the settlement agreement with the plaintiff and plaintiff interveners for County Commission approval; finalize the use-of-force, discipline and grievance policies and implement training; and commission has established an Ordinance creating the Detention Facility Oversight Board designed to assist Metropolitan Detention Center to meet and exceed national and constitutional standards and compliance.
- Emergency Communications will obtain state accreditation in New Mexico Emergency Communications Professional Standards; this program is sponsored by the New Mexico Municipal League and the New Mexico Association of Counties.
- Fire & Rescue will conduct approximately 2,052 fire safety inspections on facilities and businesses within the county. They are in the process of conducting these inspections and are on target to hit the 2052 total by year's end.
- As part of its initiative to improve conditions of confinement, Youth Service's Center will implement a unique array of core enrichment programs in FY16. These include youth golf, the ropes challenge course with Santa Fe Mountain Center, equine therapy, an organic Garden with farm-to-table cooking, and an expanded canine program.

HOUSING, HEALTH, AND WELFARE

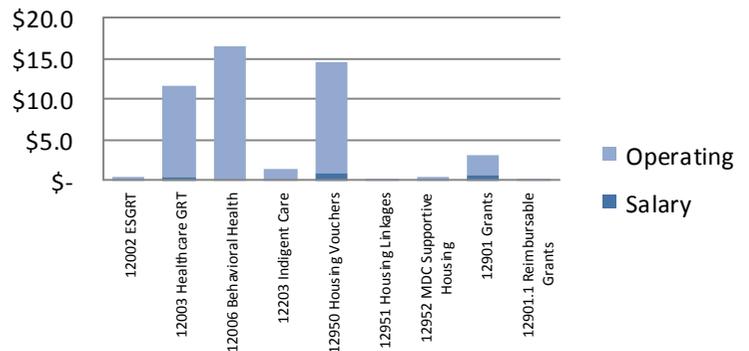
Housing, health and welfare supports the goal that “Bernalillo County residents live in a healthy, well-planned environment and have access to affordable housing opportunities.” Housing, health, and welfare represents 11.2 percent of the total county budget.



Housing, Health & Welfare Expenditures by Fund (in millions)



Special Revenue Funds (in millions)

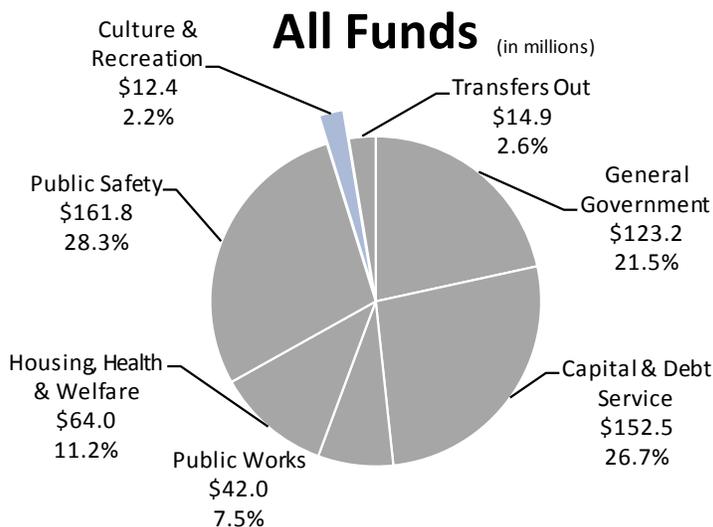


PROJECTS & INITIATIVES

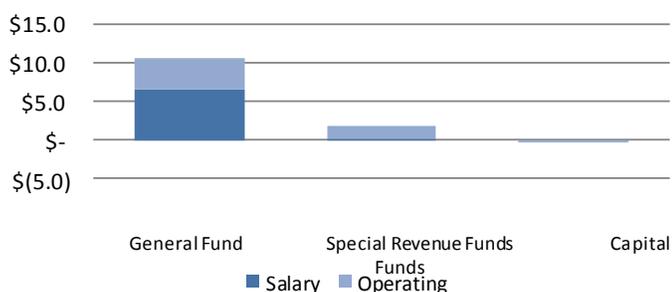
- The Housing Department provides a variety of programs such as assisted housing, public housing, homeownership, home rehabilitation and self-sufficiency.
- Metropolitan Detention Center provides inmate medical care and methadone treatment services.
- Department of Substance Abuse offers detox services, including an introduction to cognitive and behavioral therapy.
- Funding for healthcare related programs are supported such as psychiatric observations for the Youth Services Center and the Nurse Advice Hotline, as well as providing office and building facilities for the New Mexico Department of Health.
- The county partners with community groups and government agencies to deliver primary medical and dental care for residents who qualify as medically indigent.
- Enforce local, state, and federal codes for permitting and enforcing well and wastewater ordinances, overseeing the county’s water conservation, and compliance with our federal storm water quality through assessment and monitoring.

CULTURE AND RECREATION

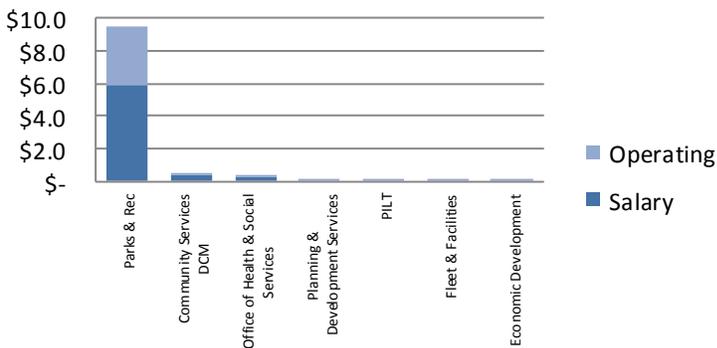
Culture and recreation program supports the goal that opportunities for recreation, environmental and cultural awareness are available to Bernalillo County residents. Culture and recreation represents 2.2 percent of the total county budget.



Culture & Recreation Expenditures by Fund (in millions)



General Fund (in millions)

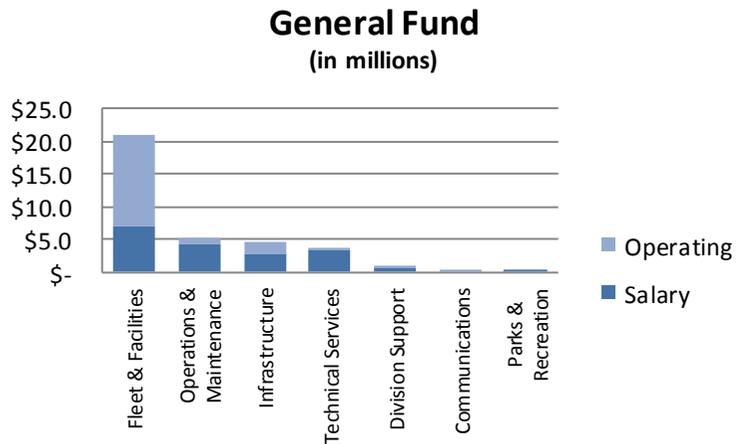
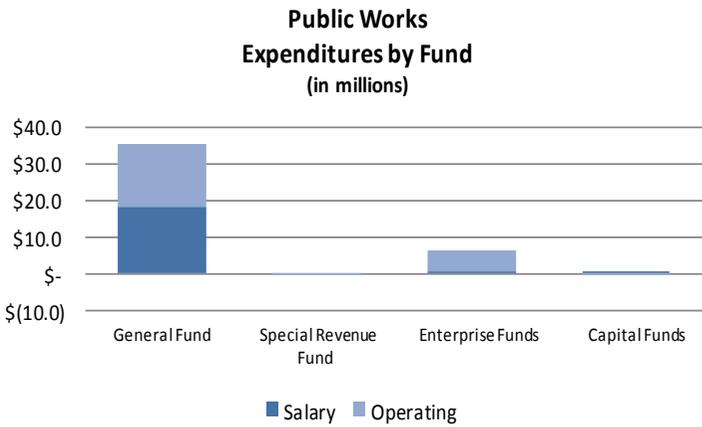
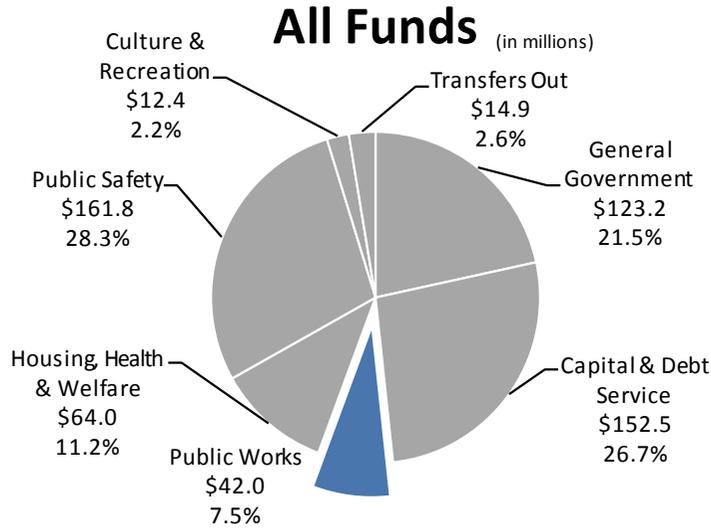


PROJECTS & INITIATIVES

- Parks and Recreation promotes healthy lifestyles with opportunities for positive experiences through inclusive recreational activities, senior citizen meal programs, and numerous community events, sports leagues, and meetings.
- The Health Promotion team is implementing policies and programs designed to reduce obesity and smoking in Bernalillo County.
- Funding is provided to support an array of quality social service programs and community events with a focus on improving the quality of life for low and moderate income residents of Bernalillo County.
- Educate the community through an ongoing celebration of the arts and cultural resources.

PUBLIC WORKS

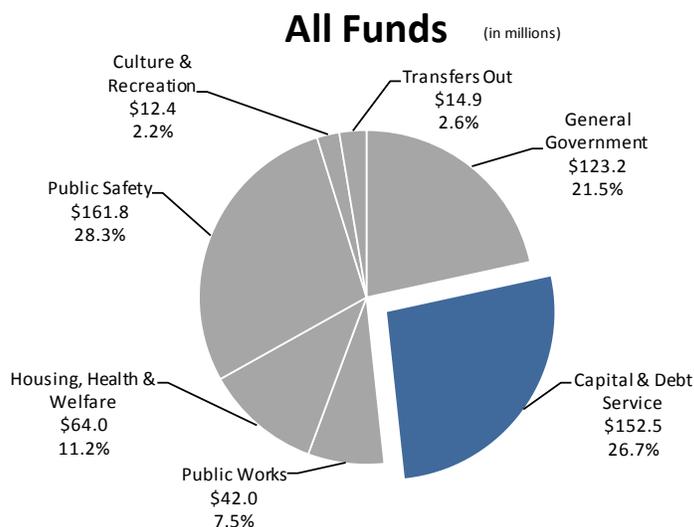
Public Works consists of Infrastructure Planning and Geo-Resources, Technical Services, Operations and Maintenance, Solid Waste, Capital Improvement Program, and Fleet and Facilities Management. Public Works represents 7.5 percent of the total county budget.



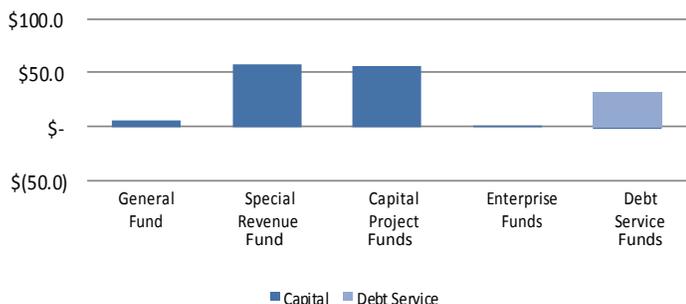
PROJECTS & INITIATIVES

- Construct, remodel, and maintain county-owned buildings/facilities and equipment in a professional, timely, efficient, effective and safe manner.
- Provide full service maintenance and repair of vehicles, heavy equipment, and Sheriff’s Department and Fire Department fleets.
- Maintain and repair all county streets, highways, and roads; provide road ice and snow removal; and maintain all traffic control signs and signals.
- Technical Services identifies the need and plans for new transportation infrastructure and services.
- Capital Improvement Program informs management and the public on the county’s future capital needs.

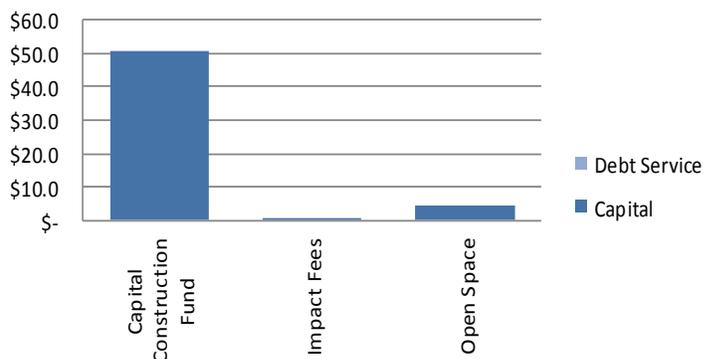
CAPITAL AND DEBT SERVICES



Capital and Debt Service Expenditures by Fund (in millions)



Capital Project Funds (in millions)



CAPITAL PROJECT FUNDS

Capital project funds are used for the acquisition or construction of capital facilities and land. Capital projects maintain or improve county assets, often called infrastructure. It can be a new construction, expansion, renovation, or replacement project for an existing facility or a purchase of major equipment. Capital projects and debt service represent 26.7 percent of the total county budget. The capital project funds are:

Capital Construction Fund: Funding received from bond proceeds from gross receipt tax revenue bonds and general obligation bonds. General obligation bond funds finance major capital construction. Gross receipt tax revenue bond funds finance specific major capital construction projects.

Library Fund: Accounts for the financing and acquiring of library books and library resources. Financing is provided by proceeds from general obligation 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 on infrastructure improvements that address the needs of new development.

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 millions including the current 0.20 million levy to fund its open space projects.

DEBT SERVICE FUNDS

Debt service funds include the general obligation and gross receipts tax bond series. The county currently has 15 outstanding general obligation and six outstanding gross receipts tax bonds.

General Obligation Bond Series: primarily fund capital improvements for the county, and are self-imposed by the voters on all taxable property within the county.

Gross Receipt Tax Bond Series: Also known as revenue bonds. The gross receipt tax bond series are supported by gross receipt taxes. The bonds are special limited obligations of the county, payable solely from net pledged revenues.



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BUDGET IN BRIEF

FISCAL YEAR 2016

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