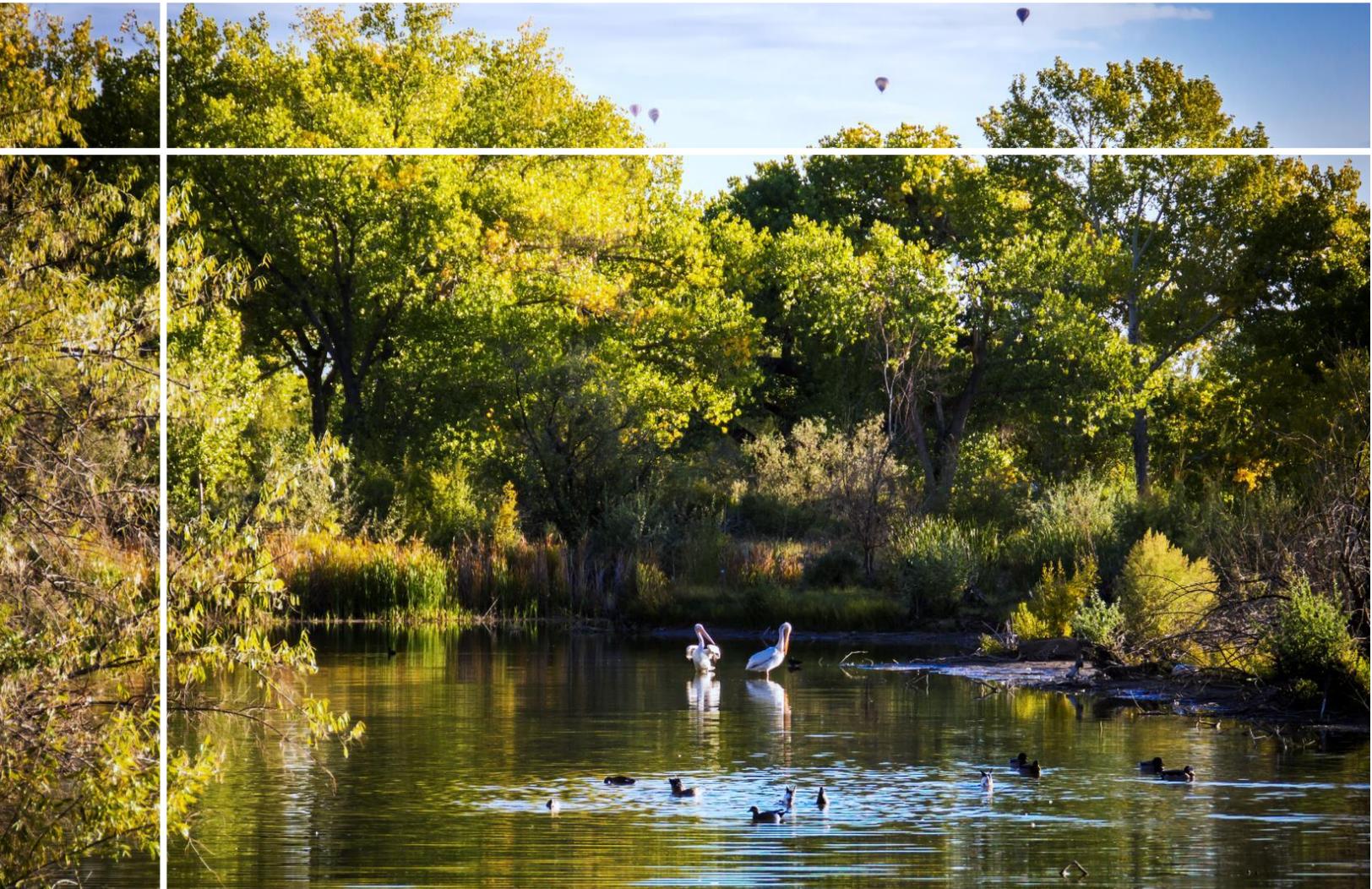


BUDGET IN BRIEF

FISCAL YEAR 2015



BERNALILLO COUNTY



WE'RE MORE THAN YOU THINK

TABLE OF CONTENTS

A Message from the County Manager 2
How is Bernalillo County Governed? 3
How is Bernalillo County Structured? 5
How Does the County Generate Revenue? 7
How Does the County Spend Its Budget? 8
Where Does the Money Come From? 9
How Does the County Spend its Operational Budget? 10
Your Property Tax Dollars at Work 11
Total Budget by Functional Area..... 15
General Government 16
Public Safety..... 17
Housing, Health, and Welfare..... 18
Culture and Recreation 19
Public Works 20
Capital and Debt Service 21
BBI Staff and Key Contacts..... 22

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 FY15. 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

MISSION

The mission of Bernalillo County is to be an effective steward of county resources and a partner in building a high quality of life for county residents, communities and businesses.

GOALS

The following 5 goals are desired by the County for its citizens. For each result statement, a series of indicators and performance measures are defined in the FY15/FY16 Biennial Budget Book.

1. **Government Accountability:** County government is transparent and a good steward of taxpayer dollars
2. **Public Safety:** A community where residents are safe from crime and injury.
3. **Public Infrastructure:** Public infrastructure, support systems, and services meet community needs.
4. **Community Health:** A community that is physically healthy, active, and has access to cultural amenities.
5. **Economic Vitality:** A livable community with diverse economic opportunities.



October 27, 2014

To The Citizens of Bernalillo County:

I am pleased to present the Board of County Commissioners' adopted budget for fiscal year 2015. This Budget in Brief (BIB) summary highlights important aspects of the budget and budget adjustments presented in a concise format for resident review. The complete budget document is also available on our website.

The FY15 General Fund and all funds are \$246.8 million and \$552.6 million, respectively. In addition, the FY15 general fund budget includes appropriations of \$46.0 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.

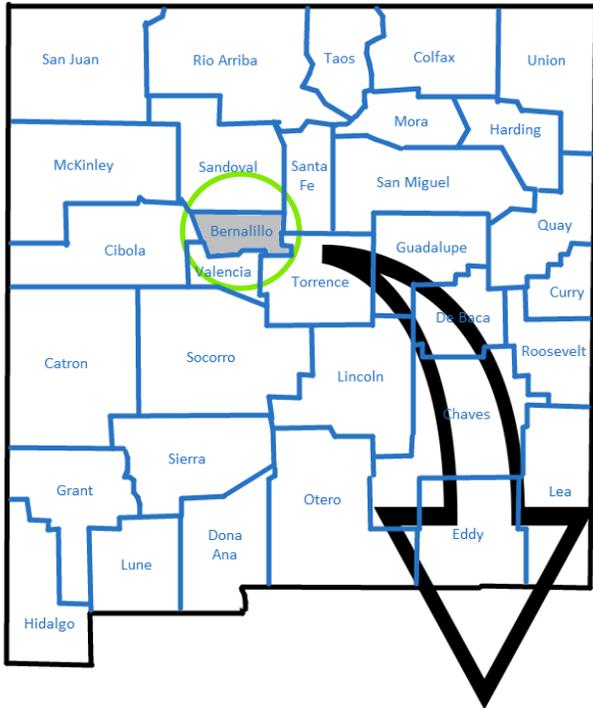
Bernalillo County takes pride in its ability to carefully manage the public funds with which it is entrusted. Effective government must begin with fiscal responsibility and getting back to basics. Through careful planning, this budget continues to provide our community with excellent services at the 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 14th consecutive year for the last biennial budget.

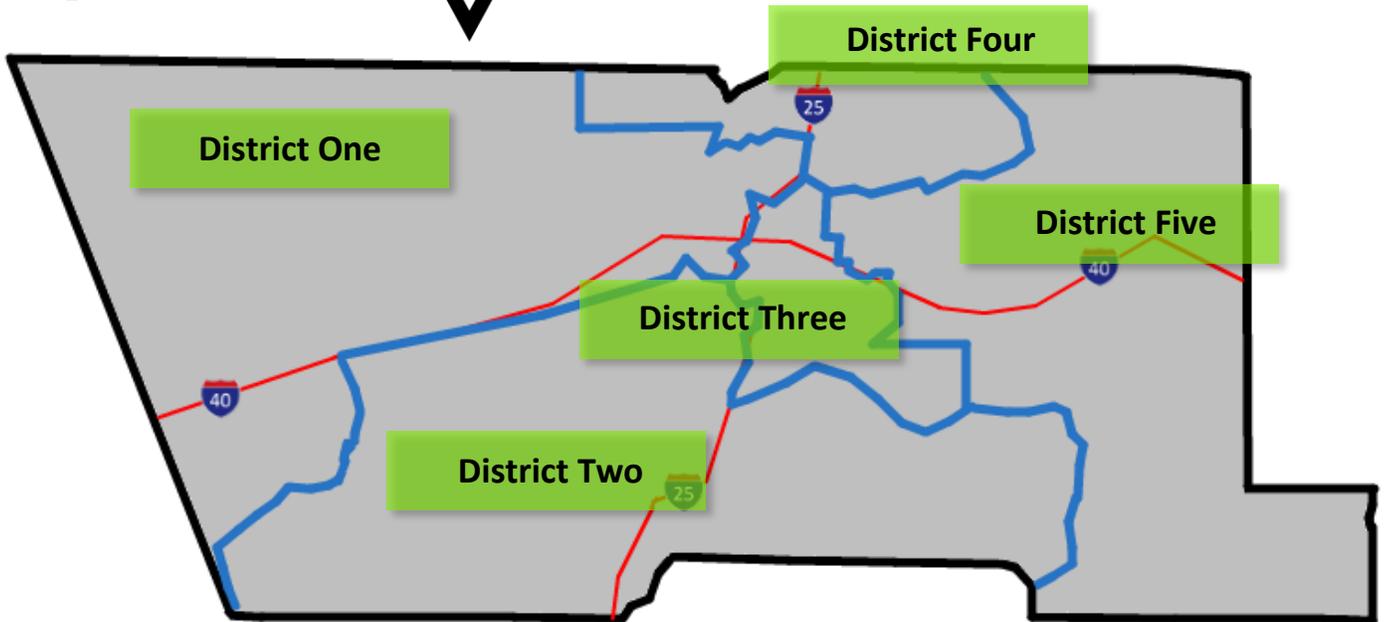
We sincerely hope you find the information contained within the document interesting, informative and useful.

Tom Zdunek
County Manager



HOW IS BERNALILLO

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.



Debbie O'Malley

CHAIR
District One



Art DeLaCruz

VICE CHAIR
District Two



Maggie Hart-Stebbins

MEMBER
District Three



Lonnie C. Talbert

MEMBER
District Four



Wayne A. Johnson

MEMBER
District Five

COUNTY GOVERNED?

Each elected official serves a four year term and is elected by the general body. For more information visit the county website at <http://bernco.gov/> or email info@bernco.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

Assessor



Maggie Oliver

Clerk



Willow Parks

Probate Judge



Dan Houston

Sheriff



Manny Ortiz

Treasurer

CITIZENS OF BERNALILLO COUNTY

COMMISSIONERS

INTERNAL AUDIT

LEGAL

- Compliance Office for Code of Conduct



**DEPUTY COUNTY
MANAGER FOR
COMMUNITY
SERVICES
DIVISION**

- Economic Development
- Housing
- Office of Health & Social Services
 - ABC Community School Partnership
 - Cultural Services
 - Health Protection and Promotion
 - Social Services
- Parks and Recreation
- Planning and Development Services
- Public Information
- Liaison to:
 - Clerk
 - Probate Judge**



**DEPUTY COUNTY
MANAGER FOR
FINANCE
DIVISION**

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

**Organizational chart reflects Elected Official titles not department names

COUNTY STRUCTURED?



COUNTY MANAGER

Tom Zdunek

COUNTY MANAGER

- Human Resources
- Information Technology



Tom Swisstack

**DEPUTY COUNTY
MANAGER FOR
PUBLIC SAFETY
DIVISION**

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



Jarvis Middleton

**DEPUTY COUNTY
MANAGER FOR
PUBLIC WORKS
DIVISION**

- Facilities and Fleet Management
 - Facilities Construction
- Infrastructure Planning
 - Geo Resources
 - Capital Improvement Projects Planning
- Operations and Maintenance
- Solid Waste and Diversified Services
 - Natural Resources Services
- Technical Services

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 (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 Funds also include 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 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. The intent of the governing body is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

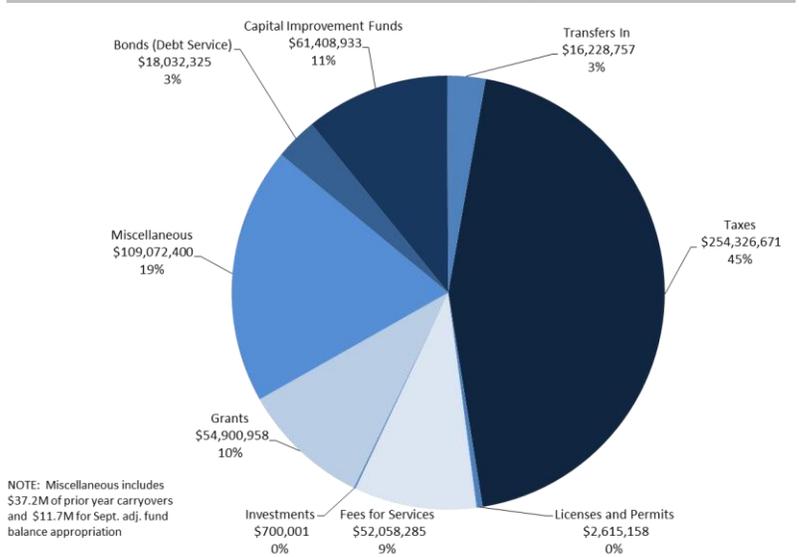
The Internal Service Funds capture revenue and expense for the health self-insurance and risk management programs. The risk management fund is used to account for goods or services given to one department by another on a cost reimbursement basis. The types of coverage reimbursed to the internal service 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 will be 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 includes Life-to-Date Revenue)

GENERAL FUND	SPECIAL REVENUE	CAPITAL FUNDS	DEBT SERVICE	ENTERPRISE FUNDS AND INTERNAL SERVICE FUND
\$298,062,076	\$124,208,169	\$62,008,933	\$31,541,944	\$53,522,362

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

**WHERE THE MONEY COMES FROM...
FISCAL YEAR 2015
TOTAL SOURCES: \$569,343,488**



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 FY15 Bernalillo County total adjusted budget is \$552,639,431 for FY15, of which the General Fund comprises 53%. 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 have already been distributed to the departments responsible for the completion of agreed upon projects. The capital funds are managed by multiple departments from Finance, Community Services, Public Safety and Public Works Divisions. In FY15 Bernalillo County allowed departments to receive one time funding for non-recurring projects. The following listing shows the funds within the County’s FY15 budget for each department and the number of permanent employees (full-time and part-time) within that department.

Budget Summary by Department						
(in 000s)						
County Department	Total 2015 Budget	2015 Non-General Fund Budget	2015 Total General Fund Budget	2015 General Fund Base Budget	2015 General Fund One Time Funding	2015 Budgeted Positions
Accounting Department	40,082	36,690	3,391	3,244	147	31
Animal Care	2,217	3	2,214	1,971	243	18
Budget and Business Improvement	5,221	-	5,221	3,809	1,412	37
Capital Construction, Open Space & Impact Fees ¹	-	-	-	-	-	-
Communications Department	4,000	124	3,876	3,642	235	55
Community Services Administration	448	-	448	371	77	4
Compliance Office	232	-	232	231	0	2
County Assessor	8,486	5,814	2,673	2,655	17	92
County Clerk	7,582	1,852	5,730	5,434	296	48
County Commission	1,283	-	1,283	867	415	10
County Manager	1,094	-	1,094	1,031	64	9
County Treasurer	2,732	-	2,732	2,638	94	38
Court of Wills, Estates & Probate	288	-	288	233	55	5
Debt Service Cash Transfer	13,108	-	13,108	13,108	-	0
Department of Substance Abuse	12,543	12,543	-	-	-	64
Economic Development	1,371	401	970	686	284	6
Finance Administration	654	-	654	501	154	5
Fire and Rescue	22,922	1,793	21,128	21,062	66	253
Fleet and Facilities Department	39,416	10,295	29,121	20,450	8,672	131
General County	27,517	12,225	15,292	6,761	8,531	4
Homeland Security Office of Emergency Management	1,491	1,177	314	305	9	5
Housing	17,160	16,686	475	324	151	32
Human Resources Department	34,483	29,800	4,683	4,345	338	39
Information Technology Department	9,207	-	9,207	8,132	1,075	72
Infrastructure Planning & Geo Resources	5,516	654	4,862	4,568	295	22
Legal	3,429	-	3,429	3,161	268	13
Metropolitan Detention Center	73,362	256	73,106	57,995	15,111	531
Operations and Maintenance Department	6,271	1,672	4,599	4,474	125	60
Office of Health and Social Service	8,494	2,838	5,656	2,972	2,684	28
Parks & Recreation Department	18,900	8,586	10,313	8,249	2,065	148
Public Information Department	835	-	835	734	101	6
Public Safety Administration	507	-	507	506	1	4
Public Works Division Support	6,178	5,446	731	725	6	11
Procurement and Business Services	2,261	-	2,261	2,216	46	30
Risk Management Department	16,914	12,753	4,161	4,138	23	11
Sheriff’s Department	43,391	5,627	37,764	36,719	1,045	404
Solid Waste Department	13,696	7,891	5,806	4,801	1,004	47
Technical Services Department	84,157	80,435	3,723	3,058	665	38
Youth Services Center	9,700	2,537	7,163	6,947.32	215	128
Planning & Development Services	5,553	1,724	3,830	3,712	118	50
Total	552,701	259,821	292,881	246,775	46,106	2,490

¹ Capital Construction Fund budget before being distributed to departments was \$41.1 million.

² New budget only, does not include LTD balances.

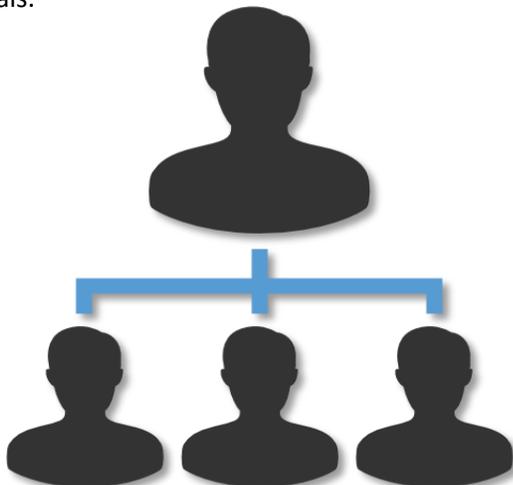
WHERE DOES THE MONEY COME FROM?

Recent Budget Approach Enhancements

With the retirement of the Finance Deputy County Manager during the transition from the previous biennium to the current biennium, the County experienced a seamless change of leadership in its Finance Division. As before, the county continued to take a closer look at the way it does business by answering the following questions:

- 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?

The Budget Office worked closely with both County leadership and County departments to understand the County’s goals and develop a realistic budget for each department to ensure efficient achievement of those goals. Using its enterprise resource planning software, the Budget Office implemented performance based budgeting. Meetings were held with each department to determine their budgetary needs, and departments were required to justify their budgetary needs for inclusion in the base budget presented to the Board of County Commission (BCC) for approval. Public hearings were held in April 2014 to allow for citizen input on the budget process and goals.

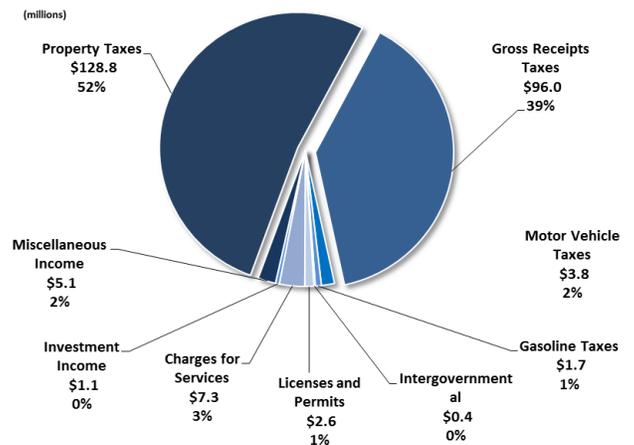


Steps in the Budget Process

The County operates on a biennial budget cycle in which it plans for two years per cycle. This biennium the Budget Office prepared a budget for FY15 and a planned budget for FY16. This biennial budget was presented to the Board of County Commissioners (BCC) for approval two months before the start of FY15. Although both years were approved, FY15 was formally approved and FY16 adopted as a plan. During FY15, the Budget Office will work with departments to identify any changes to the FY16 planned budget. These changes will be incorporated into the FY16 planned budget and presented to the BCC for approval in April of 2015.

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 52% and 39% of the general fund revenue respectively.

FY15 GENERAL FUND REVENUE BY SOURCE
\$246.8M

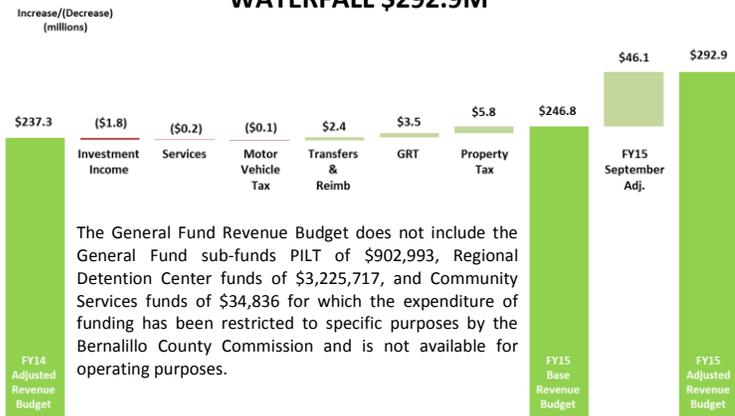


The General Fund Revenue Budget does not include the General Fund sub-funds PILT of \$902,993, Regional Detention Center funds of \$3,225,717, and Community Services funds of \$34,836 for which the expenditure of funding has been restricted to specific purposes by the BCC and is not available for operating purposes.

HOW DOES THE COUNTY SPEND ITS OPERATIONAL BUDGET?

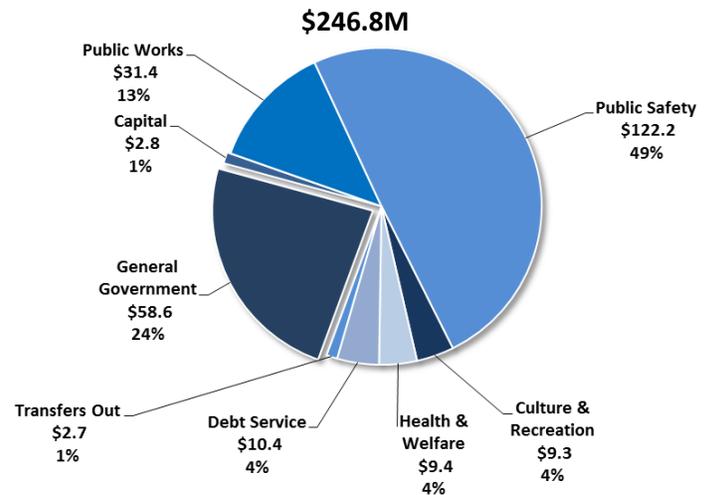
The following waterfall chart for the General Fund Revenue Base Budget shows the way sequentially introduced changes in revenue sources help the County determine the expected changes in its base budget from FY14 to FY15. Starting at the FY14 base budget of \$237.3m, forecasted decreases in investment, services, and motor vehicle tax income along with increases in transfers and reimbursements, and gross receipts and property tax income lead the County to expect FY15 base revenue of \$292.9m.

FY14 TO FY15 GENERAL FUND REVENUE WATERFALL \$292.9M



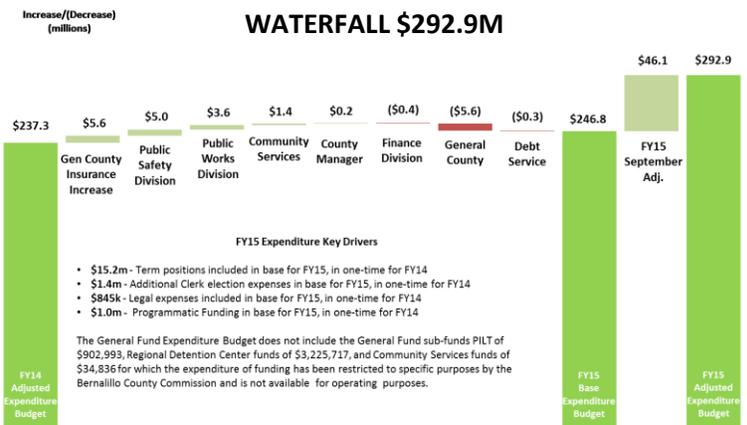
General Fund expenditures typically include salary and operating expenditures for the majority of County departments. They are funded from the revenues generated by property taxes and GRT.

FY15 GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



The following General Fund Expenditure Base Budget waterfall chart shows that expected increases in General County Insurance, Public Safety, Public Works, Community Services, County Manager, and Finance Division expenditures totaling \$15.8m along with anticipated decreases in the County Vacancy Factor, General County, and Debt Service expenses totaling \$6.3m will increase FY15 expenditures to \$296.1m from \$237.3 m in FY14.

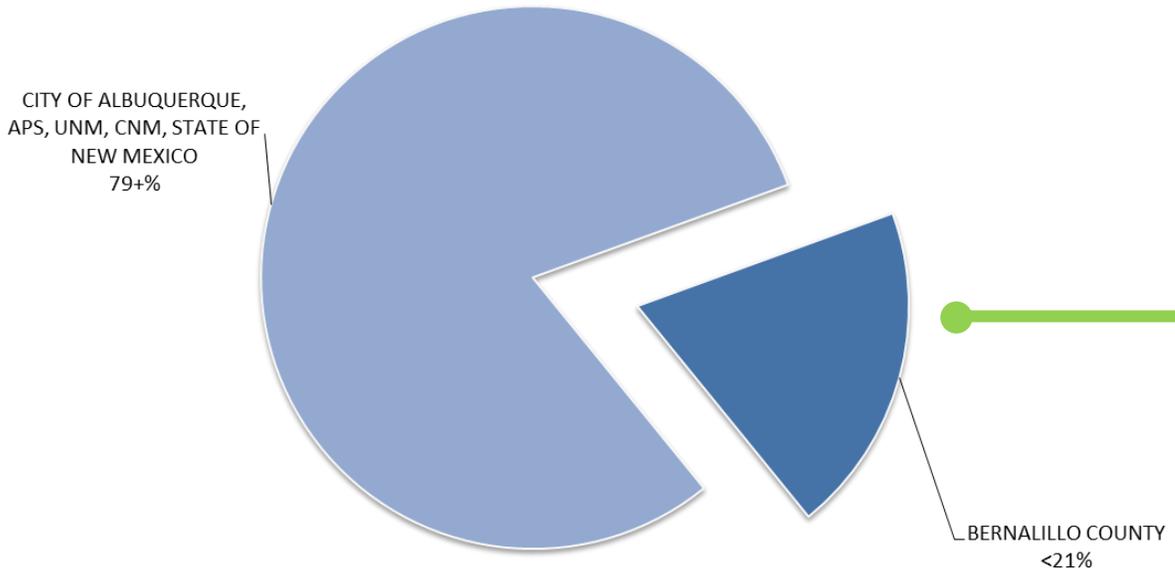
FY14 TO FY15 GENERAL FUND EXPENDITURE WATERFALL \$292.9M



For all pie and waterfall charts, the General Fund Revenue Budget does not include the General Fund sub-funds PILT of \$902,993, Regional Detention Center funds of \$3,225,717, and Community Services funds of \$34,836 for which the expenditure of funding has been restricted to specific purposes by the Bernalillo County Commission and is not available for operating purposes.

YOUR PROPERTY TAX DOLLARS AT WORK

FY15 PROPERTY TAX FUNDING



MORE THAN 79% OF PROPERTY TAXES COLLECTED GO DIRECTLY TO APS, THE CITY OF ALBUQUERQUE, AND OTHER TAXING AUTHORITIES

LESS THAN 21% OF PROPERTY TAXES COLLECTED IN BERNALILLO COUNTY FUND COUNTY SERVICES

HERE IS A SAMPLE OF SOME OF THOSE SERVICES

BERNALILLO COUNTY
<21%

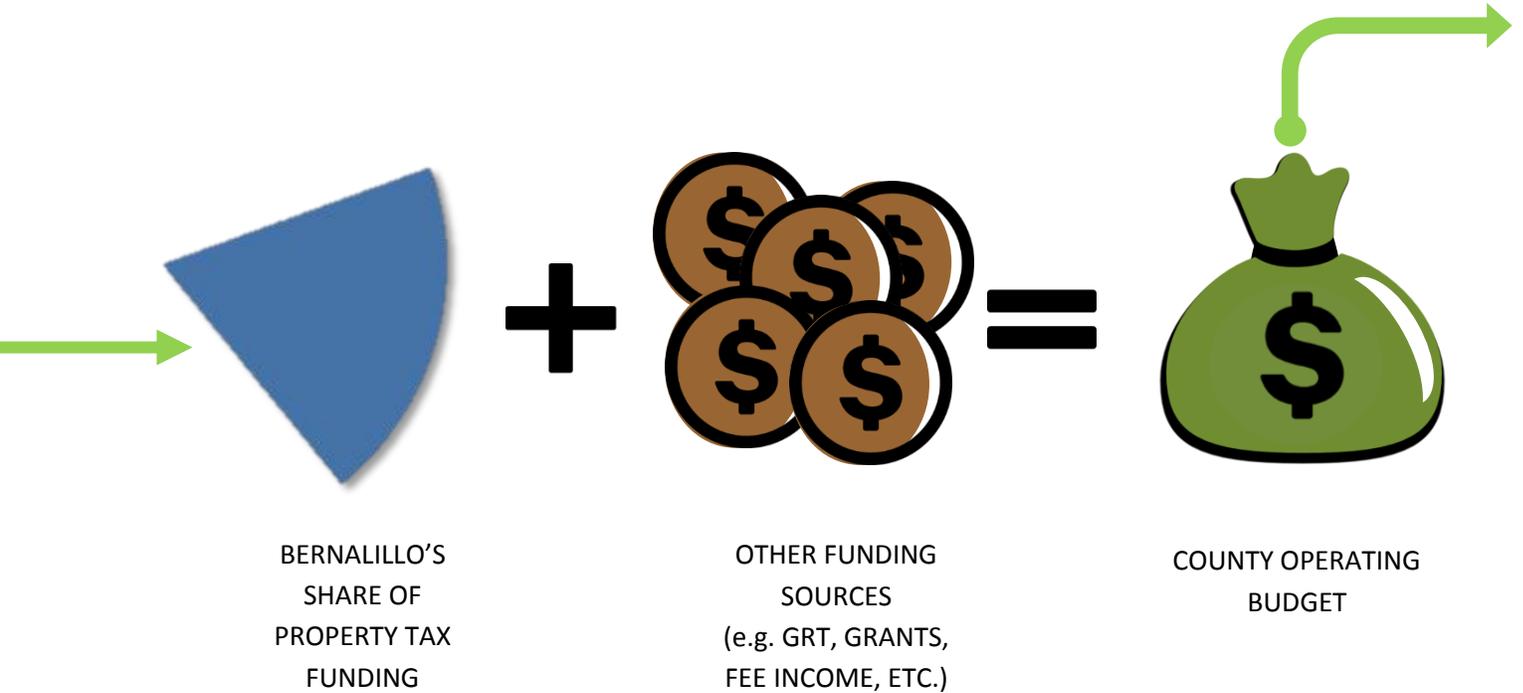


- | | |
|--|---|
| <ul style="list-style-type: none"> ✓ Metropolitan Detention Center (MDC) ✓ 911 dispatch ✓ Disaster preparedness training for County staff and residents ✓ Community recreation services , aquatics, and park maintenance ✓ Graffiti removal ✓ Construction projects, especially those approved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

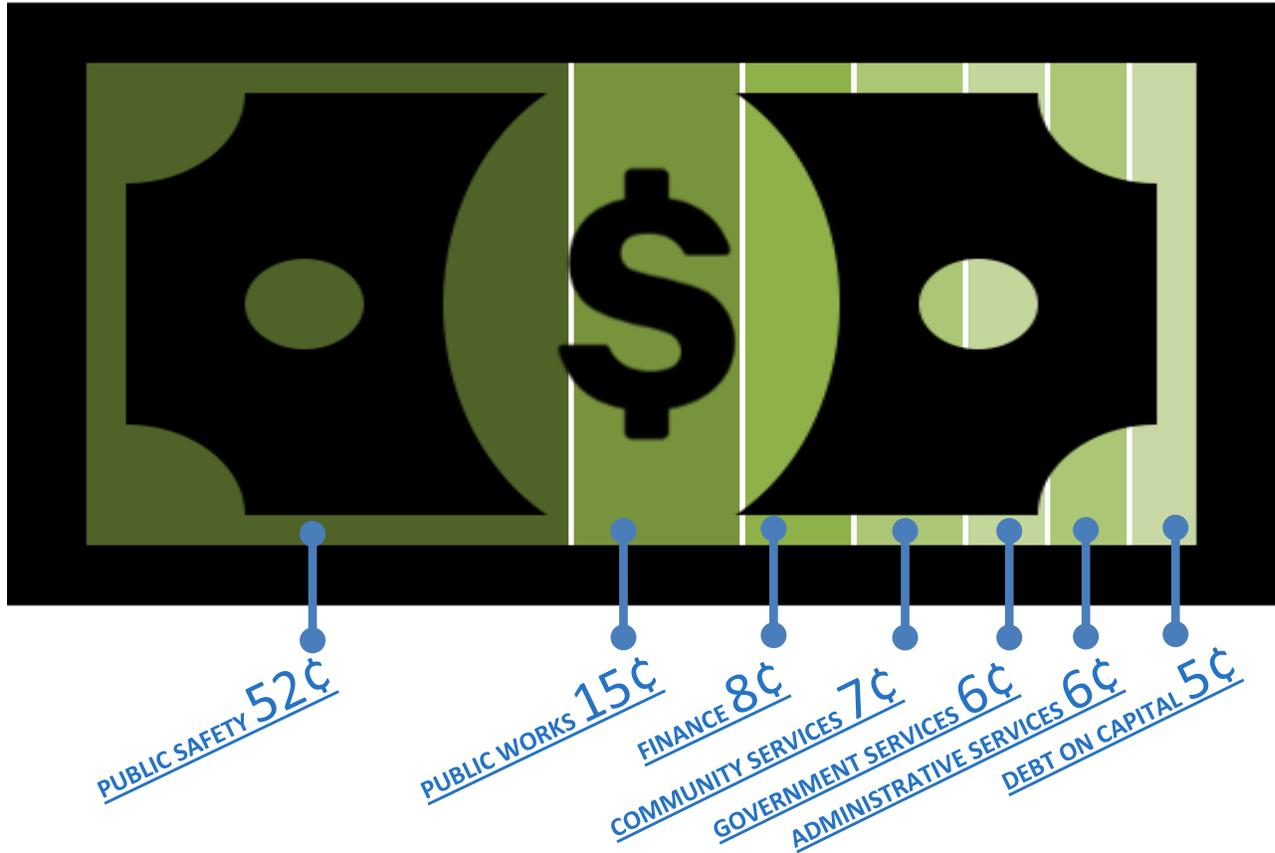
EXCLUDING TRANSFERS

FUNDING SOURCES	ACTUALS		BASE BUDGET	
	FY 2012	FY 2013	FY 2014	FY 2015 ¹
PROPERTY TAXES	116,233,631	120,690,101	122,994,980	128,750,000
OTHER FUNDING SOURCES				
GROSS RECEIPTS TAXES	92,969,210	91,910,954	92,478,431	95,967,164
MOTOR VEHICLE TAXES	3,778,892	3,721,609	3,871,762	3,776,441
GASOLINE TAXES	1,639,775	1,789,137	1,779,000	1,729,528
INTERGOVERNMENTAL	512,554	1,705,050	380,000	405,500
LICENSES AND PERMITS	2,654,537	2,648,321	2,580,300	2,615,158
FEEES FOR SERVICES	6,161,588	6,597,748	7,504,458	7,301,394
INVESTMENT INCOME ²	18,195,206	6,282,455	2,900,000	1,100,001
MISCELLANEOUS	5,337,824	6,316,006	2,762,950	5,129,379
TOTAL OTHER FUNDING	131,249,586	120,971,280	114,256,901	118,024,565
TOTAL OPERATING REVENUES	247,483,217	241,661,381	237,251,881	246,774,565

¹FY 2015 is base budget.

²FY 2012 from FY 2012 Comprehensive Annual Financial Report, p. 35.

BERNALILLO COUNTY SERVICES



PUBLIC SAFETY 52¢

- **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, proactively 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

PUBLIC WORKS 15¢

- **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¢

- **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

COMMUNITY SERVICES 7¢

- **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 6¢

- **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

ADMINISTRATIVE SERVICES 6¢

- **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

DEBT ON CAPITAL 5¢

- **CASH TRANSFERS:** To repay debt service for County owned facilities such as the courthouse and jail

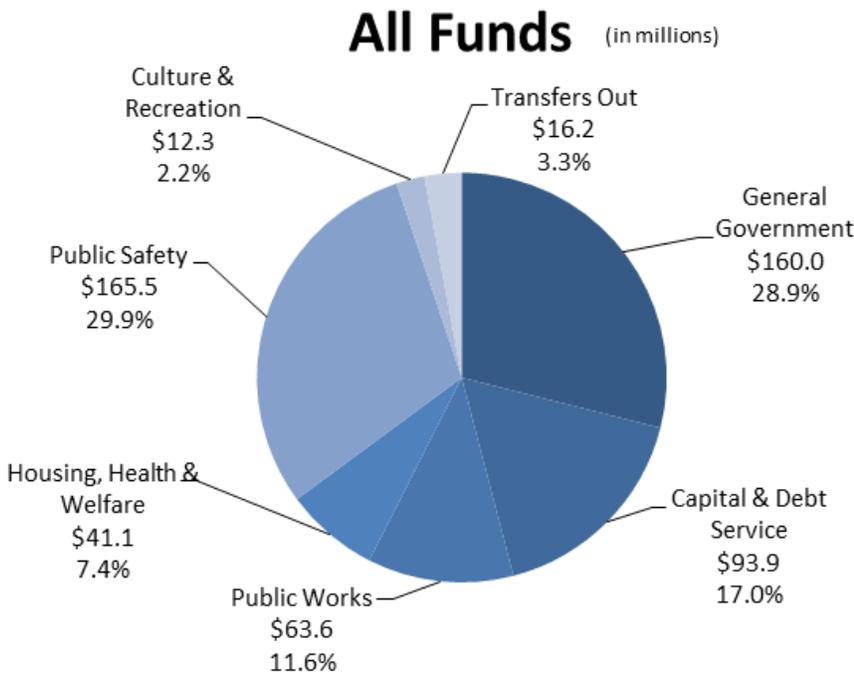
Note: Expenditure assumptions are based on the recurring general fund operating budget.

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 their 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 below 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

7% Funds dedicated to this functional area ensure residents live in a healthy, well-planned environment with access to affordable housing opportunities.

Public Safety

30% 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.

Public Works

12% The Public Works functional area includes countywide funding dedicated to the development and maintenance of public infrastructure.

Culture & Recreation

2% This functional area provides opportunities for residents to engage in recreational programming along with providing environmental and cultural awareness.

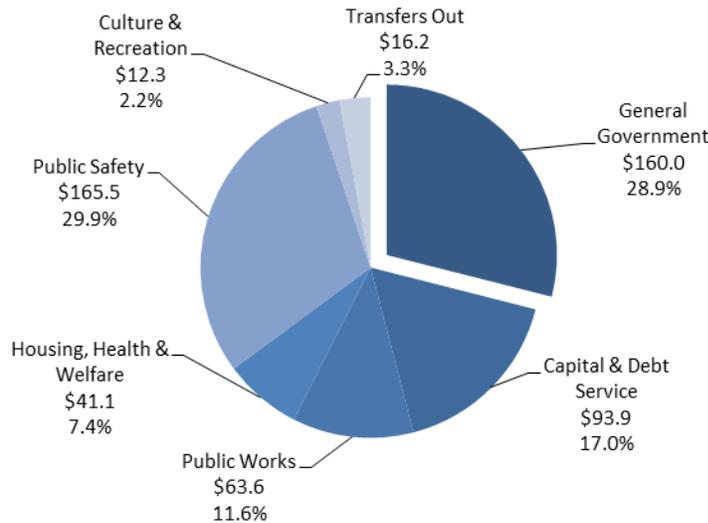
Capital & Debt Service

17% 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.

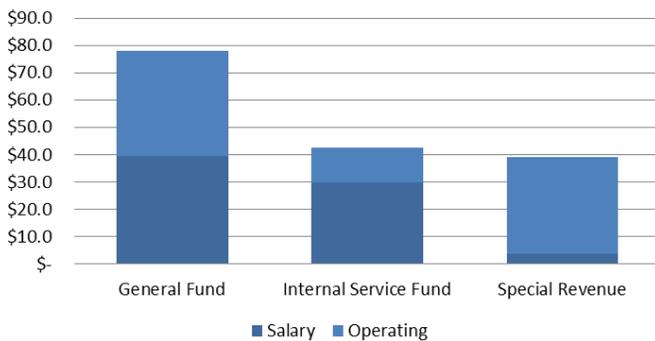
GENERAL GOVERNMENT

General Government consists of the County Commission, County Manager, Legal Department, Human Resources, Information Technology, Accounting, Budget, Procurement and Business Services, Risk Management, Treasurer, Assessor, Planning and Development, County Clerk, Court of Wills, Estate, and Probate. General Government represents 28.9% of the total county budget.

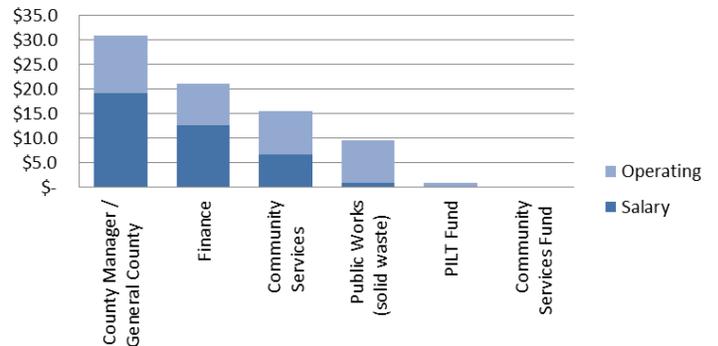
All Funds (in millions)



General Government Expenditures by Fund (in millions)



General Fund (in millions)

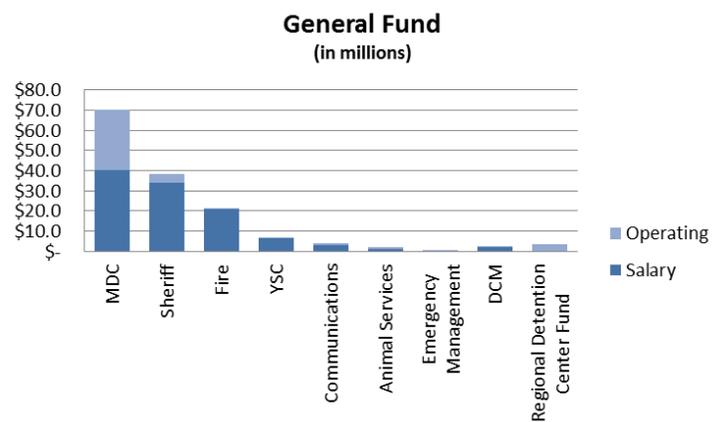
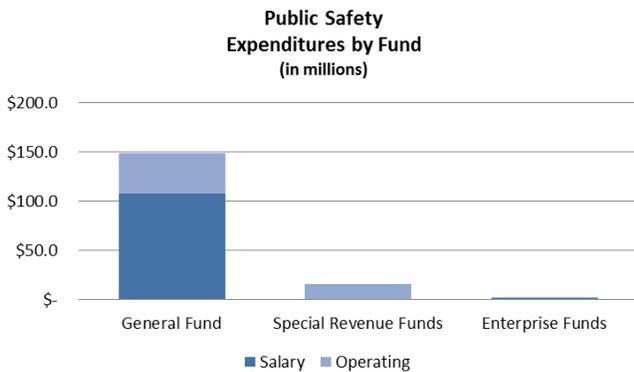
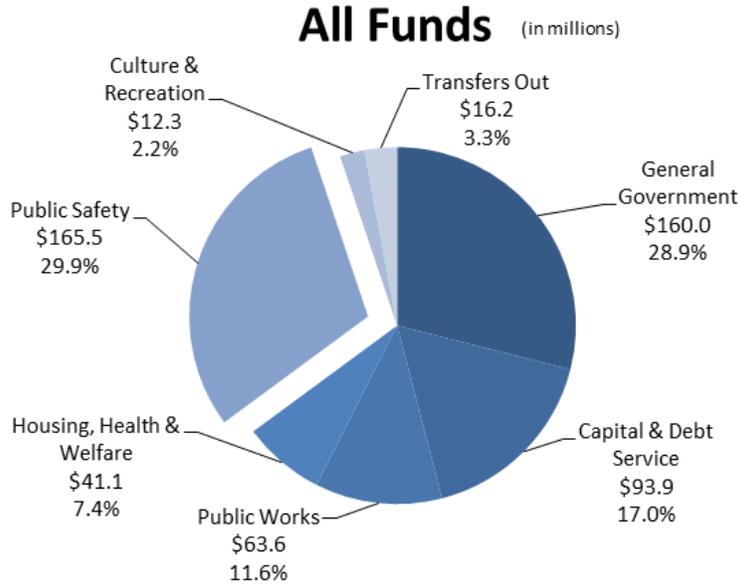


PROJECTS & INITIATIVES

- 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 GASB
- Court of Wills, Estate, and Probate will participate in free legal fairs for low income individuals throughout the year
- The County 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 and the Adult and Juvenile Detention Centers. Public Safety represents 29.9% of the total county budget.

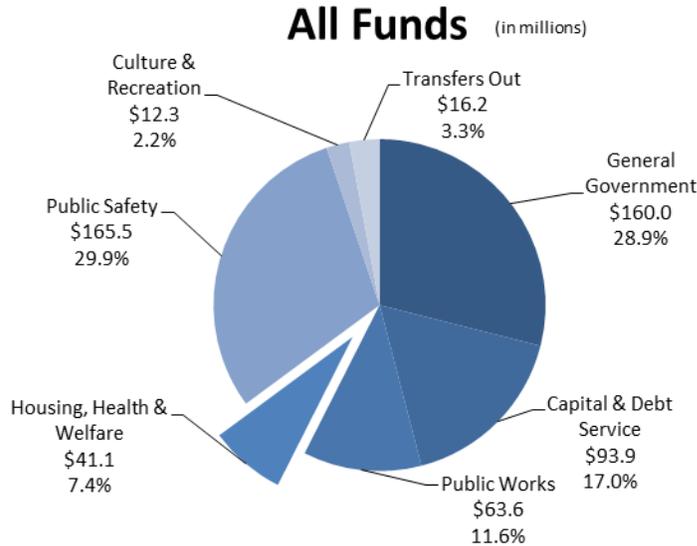


PROJECTS & INITIATIVES

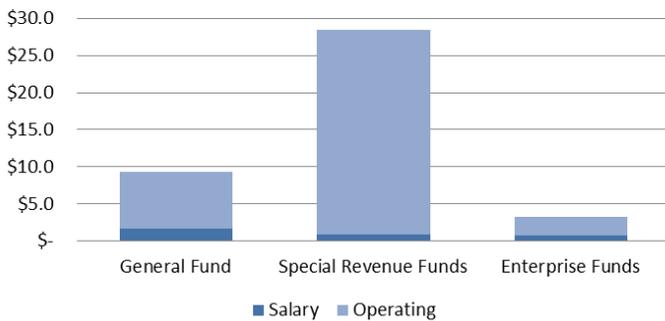
- Metropolitan Detention Center will continue to work towards a resolution of the McClendon lawsuit
- Emergency Communications will establish a written standardized state accreditation for Public Safety Answering Point (PSAP) in collaboration with the New Mexico Association of Counties
- Fire & Rescue will conduct approximately 2052 fire safety inspections on facilities and businesses within the County
- The Juvenile Detention Center will successfully complete American Correctional Association (ACA) Certification
- Animal Care Services will continue to work collaboratively with the Bernalillo County Sheriff’s Office to address instances of animal cruelty and neglect
- The Sheriff will develop and present a realistic plan for the replacement of the departments aging fleet of vehicles
- Department of Substance Abuse will expand the MATS campus for additional offices and outpatient treatment services, and Community Custody Program services

HOUSING, HEALTH, AND WELFARE

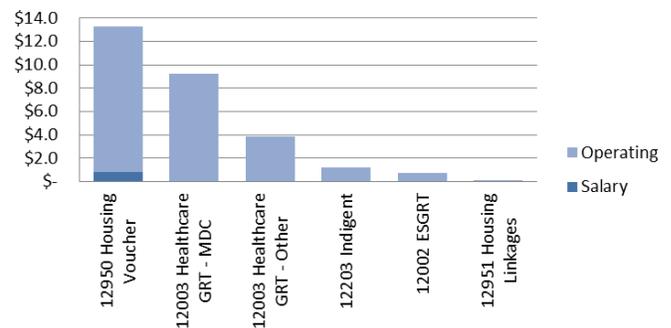
Housing, Health and Welfare supports the goal that “Bernalillo County residents live in a healthy, well-planned environment and have access to affordable housing opportunities.” Housing, Health and Welfare represents 7.4% of the total county budget.



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



Special Revenue Funds (in millions)

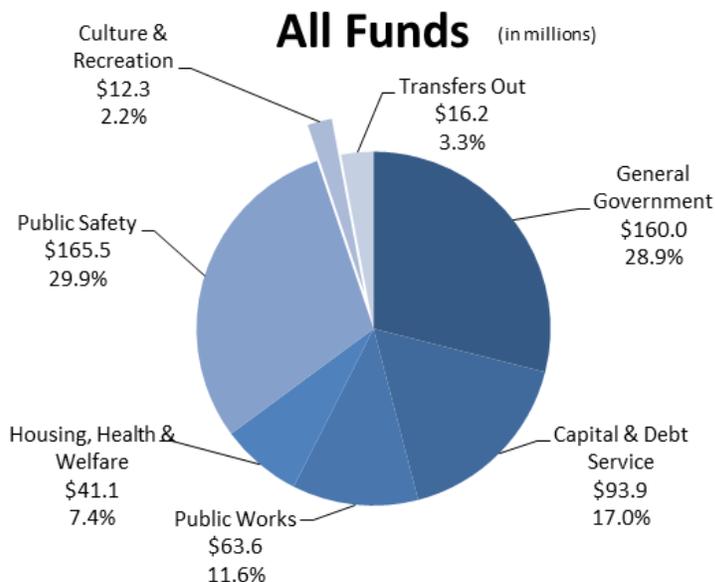


PROJECTS & INITIATIVES

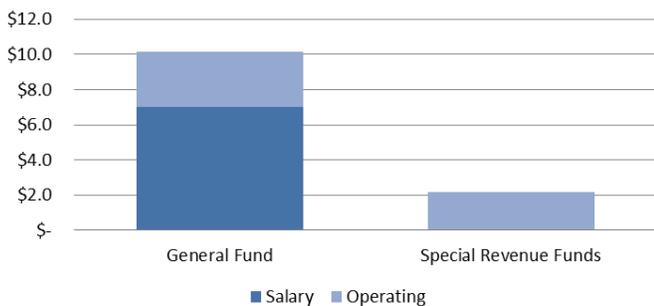
- The Housing Department provides a variety of programs such as assisted housing, public housing, homeownership, home rehabilitation and self-sufficiency
- Metropolitan Detention Center provides inmate medical care and methadone treatment services
- Department of Substance Abuse offers detox services including an introduction to cognitive and behavioral therapy
- Funding for health care related programs are supported such as psychiatric observations for the Youth Detention Center and the Nurse Advice Hotline, as well as providing office and building facilities for the County Health Department
- 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

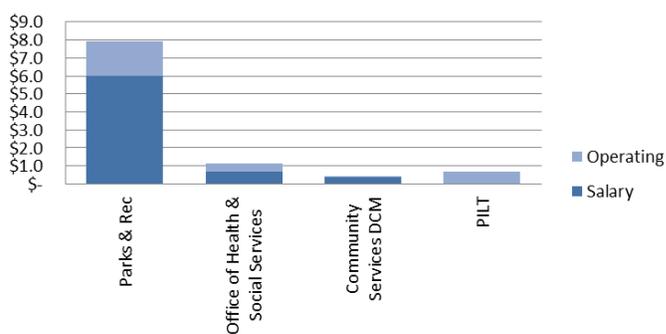
The Culture and Recreation program supports the goal that “Opportunities for recreation, environmental and cultural awareness are available to Bernalillo County residents.” Culture and Recreation represents 2.2% of the total county budget.



Culture & Recreation Expenditures by Fund (in millions)



General Fund (in millions)

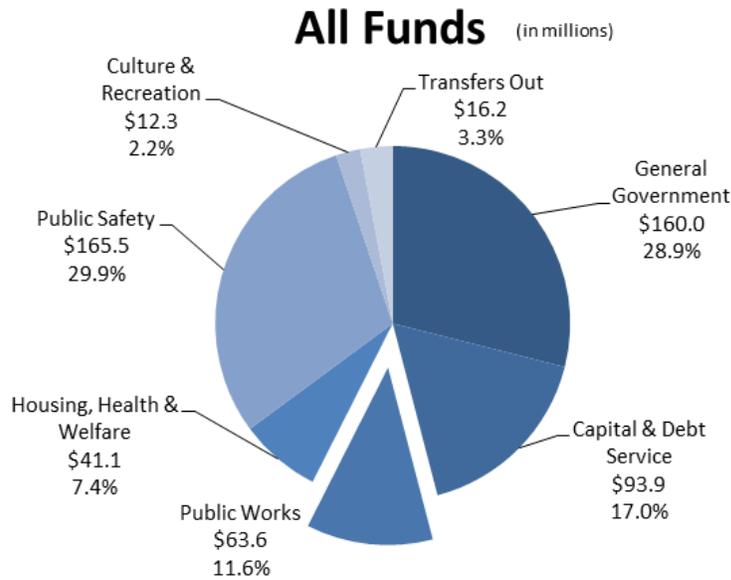


PROJECTS & INITIATIVES

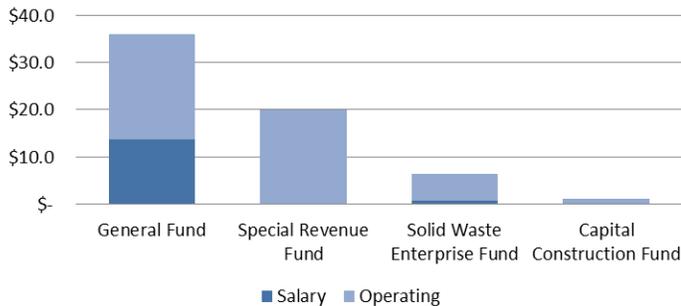
- Parks and Recreation promotes healthy lifestyles with opportunities for positive experiences through inclusive recreational activities, senior citizen meal programs, and numerous community events, sports leagues, and meetings
- The Health Promotion team is implementing policies and programs designed 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 community through an ongoing celebration of the arts and cultural resources

PUBLIC WORKS

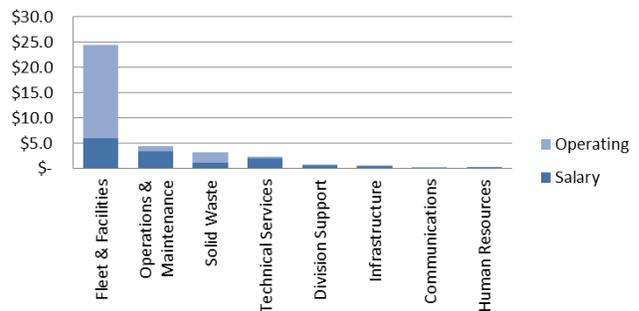
Public Works consists of Infrastructure Planning and Geo-Resources, Technical Services, Operations and Maintenance, Solid Waste, Capital Improvement Program, and Fleet and Facilities Management. Public Works represents 11.6% of the total county budget.



Public Works Expenditures by Fund (in millions)



General Fund (in millions)

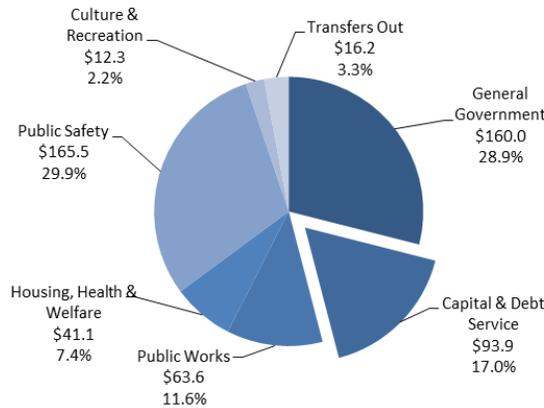


PROJECTS & INITIATIVES

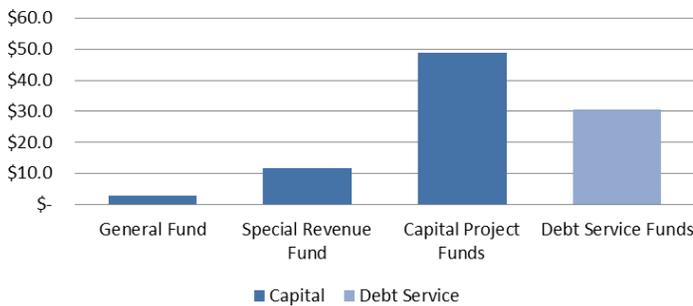
- Construct, remodel, and maintain County owned buildings/facilities and equipment in a professional, timely, efficient, effective and safe manner
- Provide full service maintenance and repair of vehicles, heavy equipment, and Sheriff and Fire department fleets
- Maintain and repair all county streets, 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
- Solid Waste provides residential solid waste collection and recycling services, community graffiti removal, and implements Bernalillo County's Storm water Quality Management Plan

CAPITAL AND DEBT SERVICES

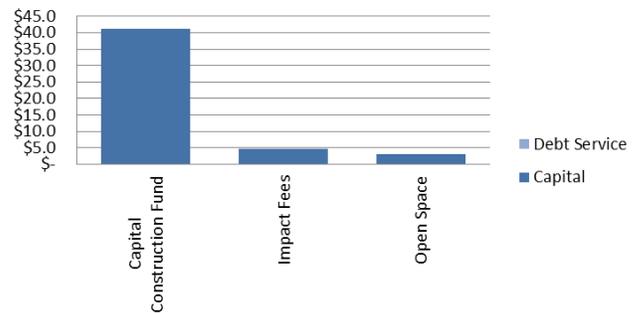
All Funds (in millions)



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 and Debt Service Represent 17.0% of the total County budget. The Capital Project Funds are:

- **Capital Construction Fund:** funding 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 acquiring 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 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 mills including the current 0.20 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:** primarily fund capital improvements for the county, and 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.



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BUDGET IN BRIEF *FISCAL YEAR 2015*

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