FISCAL YEARS 2019-2020 BERNALILLO COUNTY BIENNIAL BUDGET

"We're More Than You Think"

Julie M. Baca
County Manager

Deputy County Managers

Shirley Ragin
Finance Division

Vincent C. Murphy
Community Services Division

Greg Perez
Health & Public Safety Division

Roger A. Paul
Public Works Division

Lisa Sedillo White
General Services Division

Budget Office

Pamela Moon
Accounting & Budget Director

Jennifer Gallegos
Budget Manager

Budget Analysts

Stephanie Sanchez

Mario Ruiz

Carlos Sanchez

Amber Bonesteel

Dana Sanchez

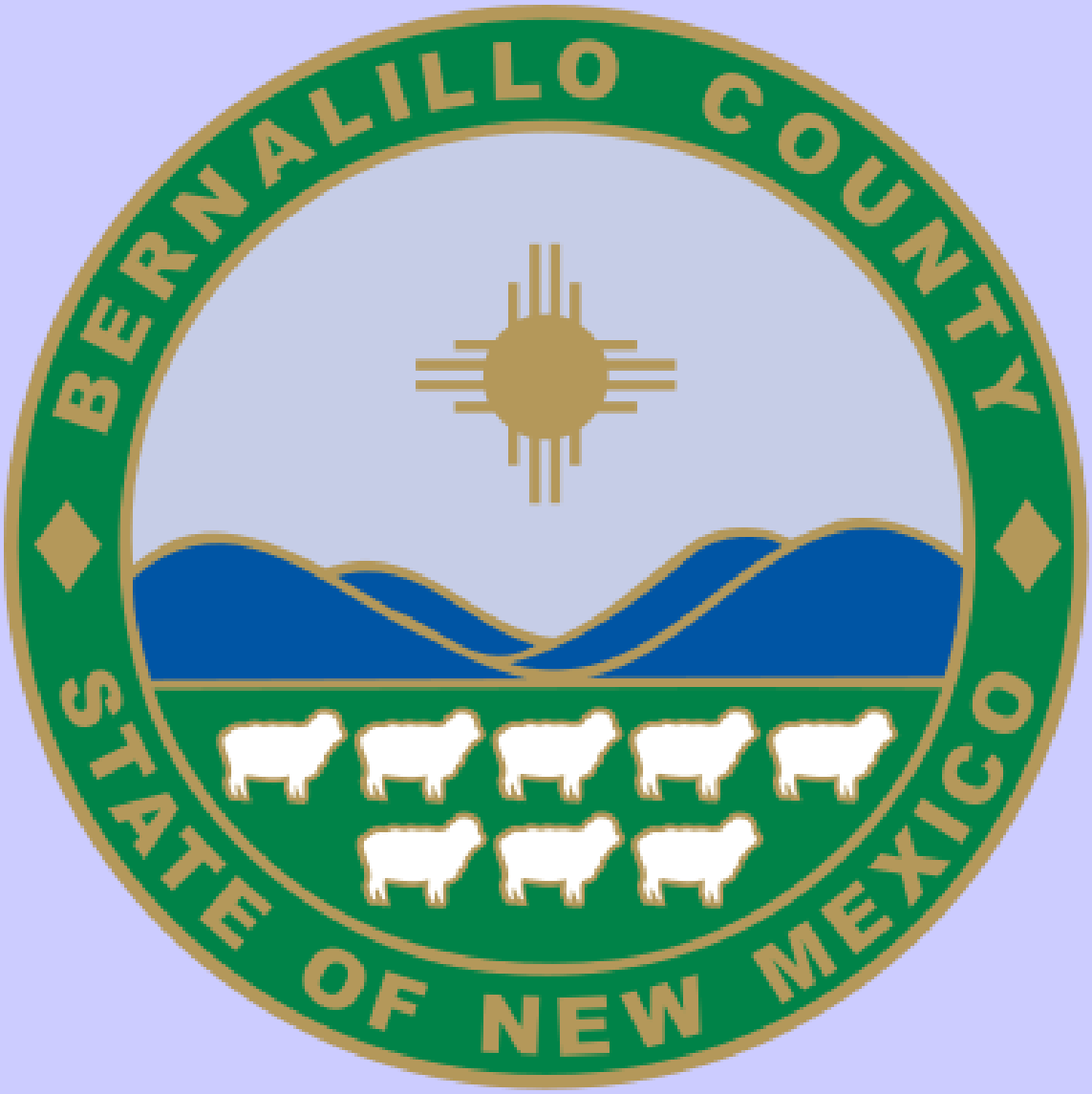
Crystal Trujillo

Kevin Noel

A Special Thanks to:
Monae Archibeque
Graphic Design

BERNALILLO COUNTY

We're More Than You Think



BIENNIAL BUDGET BOOK

FISCAL YEAR 2019/2020

Location: One Civic Plaza, NW Albuquerque NM 87102
Phone: (505) 468-7020
Hours: Monday - Friday 8 - 5 p.m.
Email: budget@bernco.gov

TABLE OF CONTENTS

County Accolades i

What's Included ii

Transmittal Letter iii

County Overview **1**

Quick Facts about the County 4-5

How is Bernalillo County Governed 6-7

Commissioners & Elected Officials Biographies 8-9

How is Bernalillo County Structured? 10-11

County History 12-13

Community Information 14-17

Strategic Plan and Financial Policies **19**

Countywide Strategic Plan **21-42**

Budget and Financial Policies **45**

Budget Process 47-57

Financials **59**

FY19 Budget Approach 61

All Funds **63**

Where the Money Comes From & Goes FY19 65

Where the Money Comes From & Goes FY20 66

Budget By Fund Type 67

Fiscal Year 19 Budget Recapitulation 68

Fiscal Year 20 Budget Recapitulation 69

Combined Statement of Revenues & Expense by Major Fund Categories 70

Full Time Equivalent Employees by Fund, Department, & Cost Center 71-75

Positions Approved by BCC 76

Full Time Equivalent Employees by Position Group 77-81

Taxing Authority 82

General Fund 84

General Fund Revenue Changes From Fiscal Year 18 86

General Fund Revenue Forecast 87

General Fund Revenue 88-89

Property Tax Revenue 90-91

TABLE OF CONTENTS

Gross Receipt Tax Revenue 92

Non-Major Sources of General Fund Revenue 93

General Fund Expenditures Changes from Fiscal Year 18 94 –97

Expenditures by Function 98

Non Mandated vs. Mandated Services 99

General Fund Combined Statement of Revenue and Expenditures 100

Special Revenue Funds ***101***

Special Revenue Funds 103

Special Revenue Funds Description 104-105

New Grants Fiscal Year19 106-109

Special Revenue Funds Combined Statement of Revenue and Expenditures 110-119

Capital Projects Funds ***121***

Capital Projects Funds 123

Capital Projects Funds Description 124

Capital Projects Funds Combined Statement of Revenue and Expenditures 125-127

Debt Services Funds ***129***

Debt Service Funds 131

Debt Service Funds Description 132-133

Debt Service Funds Combined Statement of Revenue and Expenditures 134-142

Proprietary Funds (Enterprise & Internal Service) ***145***

Proprietary Funds 147

Proprietary Funds Description 148

Risk Management Insurance Composite 149-150

Proprietary Funds Combined Statement of Revenues and Expenditures 151-156

County Manager **157**

County Manager Division Summary 159-162

Board of County Commissioners 163

County Manager 164-166

Legal 167-169

Human Resources 170-172

Economic Development 173-175

Metropolitan Detention Center 176-179

TABLE OF CONTENTS

Finance Division **181**

Finance Division Summary 183-186

Deputy County Manager for Finance 187

Accounting and Budget Department 188-191

Business Improvement and Performance Office 192-194

Information Technology Department 195-197

Treasurer 198-201

Assessor 202-204

Community Services Division **205**

Community Services Division Summary 207-210

Deputy County Manager for Community Services 211

ABC Community Schools 212-214

Parks and Recreation 215-218

Planning and Development Services 219-222

Housing Department 223-226

County Clerk 227-230

Court of Wills, Estates, and Probate 231-232

Communication Services 233-235

Office Of Senior and Social Services 236-238

Public Works Division **239**

Public Works Division Summary 241-244

Deputy County Manager for Public Works 245

Facilities and Fleet Management Department 246-249

Operations and Maintenance Department 250-254

Technical Services Department 255-258

Health and Public Safety Division **259**

Health and Public Safety Division Summary 261-264

Deputy County Manager for Health and Public Safety 265

Emergency Communication 266-268

Fire and Rescue Department 269-272

Youth Services Center Department 273-275

Homeland Security and Emergency Management 276-278

Department of Behavior Health 279-282

Animal Care Services Department 283-285

Sheriff 286-289

TABLE OF CONTENTS

General Services Division **291**

General Services Division Summary 293-296

Deputy County Manager for General Services 297

Procurement and Business Services 298-300

Risk Management Department 301-303

Real Estate/ Right of Way Department 304-305

Constituent and Support Services 306-308

Capital Projects **309**

Overview 313-314

Sources of Funding 317-329

Current Six Year Capital Improvement Plan 333-337

Debt Service **339**

Debt Administration Summary 343-350

General Obligation (GO) Bonds 353-371

Gross Receipts Tax (GRT) Bonds 375-382

Appendix **383**

Statistical Data ***385***

Government Activities Tax Revenue by Source 387

Property Tax Levies and Collections 388

Property Tax Rate 389

Principal Tax Property Taxpayers 390

Assessed Value and Estimated Actual of Property 391

Ratios of Outstanding Debt by Type 392

Ratios of Net General Bonded Debt to Taxable Value & Per Capita 393

Gross Receipts Tax Revenue Bond Coverage 394

Legal Debt Margin Information 395

Demographic and Economic Statistics 396

Principal Employers 397

Authority Information ***401-404***

Acronyms and Glossary ***407-415***

Index ***416-417***

County Accolades

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Bernalillo County

New Mexico

For the Biennium Beginning

July 1, 2016

Executive Director

Government Finance Officers Association

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Bernalillo County New Mexico for its biennial budget for the biennium beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

What's Included

The budget document can be viewed on the Bernalillo County website @ www.bernco.gov

County Overview

Includes information on the county's structure and history.

Strategic Plan & Financial Policies

The county's planning processes are highlighted in this section. In addition to the comprehensive strategic plan, the budget and financial policies are also included.

Financials

All financial schedules can be found in this section. Both the general fund and non-general fund activity is reported in detail. Revenue sources are also listed and discussed.

Department Budgets

County Manager Division
Finance Division
Community Services Division
Health & Public Safety Division
Public Works Division
General Services Division

These sections provide an overview of the departments' operating budgets within the general fund. Within each department are a summary of its services, descriptions, key performance measures for the various programs and the financial and personnel resources that support each department.

Capital Projects

This section provides a summary of the six year capital improvement program. Detailed schedules of all projects considered for the 2018 general obligation bond cycle are included.

Debt Service

This section contains the debt service schedules that provide summary and detail level information of the county's debt obligations.

Appendix

Various miscellaneous reports can be found in this section such as tax revenues, tax levies and collections, property tax rates, principal property tax payers, historical outstanding debt, and principal employers. A list of authorities, acronyms, a glossary and brief index are also included at the end of the section.

Additional information may be obtained by calling the Accounting and Budget Department at 505-468-7020 or by emailing the department at budget@bernco.gov.

County of Bernalillo

State of New Mexico

County Manager's Office
One Civic Plaza NW, 10th Floor, Suite 10111
Albuquerque, New Mexico 87102
Office: (505) 468-7000 Fax: (505) 462-9813
www.bernco.gov

July 1, 2018

BOARD OF COUNTY COMMISSIONERS
Steven Michael Quezada, Chair
Lonnie C. Talbert, Vice Chair
Debbie O'Malley, Member
Maggie Hart Stebbins, Member
James E. Smith, Member

Honorable Board of County Commissioners:

As County Manager, it is my privilege and honor to present Bernalillo County's biennial budget for fiscal years 2019 and 2020. I believe this budget reflects our commitment to fiscal stewardship, as well as our resolve to focus on the implementation and achievement of the county's strategic plan. More than just numbers and dollars, this budget is a policy document that outlines the organization's efforts to serve the residents of Bernalillo County. It represents an organizational blueprint for fiscal year 2019 and beyond.

This budget reflects the county's ongoing determination to confront our county's most difficult social challenges while building a foundation for future progress through a wide array of proven programs and services. At its heart, this spending plan's essential mission is this: investing in our employees, and improve the quality of life for all county residents, particularly those struggling on the margins of society.

This plan balances revenues and expenditures for each fiscal year and conforms to the State of New Mexico Department of Finance and Administration's requirements. 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 residents.

Focus on these strategies is important to our mission of ensuring progressive, sustainable growth for the future needs of Bernalillo County residents where they live, work and play. Bernalillo County's reputation for financial responsibility is such that we have maintained the prestigious triple-A bond ratings from S&P Global Ratings, Fitch Ratings, and Moody's Investors Service.

The total budget for all funds is $657.5 million and $502.8 million for fiscal year 2019 and fiscal year 2020, respectively. For fiscal year 2019, this represents an increase of 48 percent over fiscal year 2018. The fiscal year 2019 all funds budget includes $84.8 million of prior year carryover revenue designated in life-to-date projects. The general fund's operating budget for fiscal year 2019 is $294.7 million and $297.8 million for fiscal year 2020.

COMMISSIONERS
Steven Michael Quezada, Chair, District 2 *Lonnie C. Talbert, Vice Chair, District 4*
Debbie O'Malley, Member, District 1 *Maggie Hart Stebbins, Member, District 3* *James E. Smith, Member, District 5*

ELECTED OFFICIALS
Tanya R. Giddings, Assessor *Linda Stover, Clerk* *Willow Misty Parks, Probate Judge* *Manuel Gonzales III, Sheriff* *Nancy M. Bearce, Treasurer*

COUNTY MANAGER
Julie Morgas Baca

FISCAL YEARS 2019 AND 2020 BIENNIAL BUDGET HIGHLIGHTS

Responsible fiscal practices are the foundation for ensuring that government is able to serve its residents, businesses, and employees, in both the short and long term. This budget plan is inclusive of efficiencies across all county departments and promotes sustainable fiscal practices. The operating budget maintains the county's essential services, includes additional staffing for public safety, and establishes recurring funding for public safety and general fleet replacement; and information technology replacement plans.

This budget also advances key priorities of the Board of County Commissioners, providing funding to fight homelessness, to enrich the lives of children, to expand health services, and to create jobs. The budget also incorporates funding for investing in criminal justice reforms through diversion, wrap-around services and innovation, including allocations for supportive housing and intensive case management services and other behavioral health programs and initiatives to reduce recidivism.

FOCUS ON PERFORMANCE

The county has a full commitment to transparency, quality, business improvement, and performance excellence. We are incorporating the Malcolm Baldrige framework as another tool to achieve performance excellence creating a more efficient, strategy-driven county and to balance the provision of excellent and innovative services with the principals of good stewardship on behalf of our residents.

All departments have aligned their performance measures and objectives to the county's strategic plan. Projects, programs, and initiatives also align to the strategic plan. Processes are in place to ensure the successful execution of the county's business strategies, which include increasing efficiency and/or effectiveness; risk mitigation/cost avoidance; and enhancing visibility and transparency. Among other innovations, the budget applies cutting-edge analytics and new technology to help foster efficiency, effectiveness and accountability in county government.

The county received the "Certificate of Distinction in Performance Management" from the International City/County Management Association (ICMA) in 2017 and 2018. Bernalillo County was among 15 jurisdictions receiving the certificate and one of 58 recognized overall.

ECONOMIC OUTLOOK

The county continues to carefully monitor economic indicators and analyze their implication throughout the year and during the budget process. In the first quarter of 2018, the US economy displayed stable growth. The Gross Domestic Product (GDP) expanded to 2.3 percent. Data released since January suggests that the US economy continues to be on solid footing. After solid job gains in 2017 (about 2.2 million jobs added for the year), strength continued into 2018. In the first three months of 2018, the US economy has added an average of more than 200,000 jobs per month with the most recent month's gains (March 2018) marking the 90th consecutive month of net job addition. February added 326,000 jobs, which was a high for the year.

The seasonally adjusted unemployment rate registered 4.1 percent in December; this is the sixth consecutive month at 4.1 percent and the lowest rate seen since the early 2000's. Another indicator to watch is the consumer confidence index that increased to 128.7 in April, up from 127.0 in March. Oil prices are currently at $68 per barrel after a rocketing 24.2 percent growth in 4th quarter of 2017, and are expected to remain stable until 2021. Real Gross Domestic Product (GDP) growth is expected to accelerate from 2.3 percent in 2017 to 2.7 percent in 2018 and 2.9 percent in 2019 according to the University of New Mexico's Bureau of Business and Economic Research. In addition, personal income growth is predicted to accelerate over 4.5 percent in 2018 and increase to 5.4 percent in 2019.

Bernalillo County has experienced a slow and steady growth as the economy is recovering and expanding. Unemployment in the Albuquerque area has dropped from 5.7 percent a year ago to 4.2 percent in May, according to the state Department of Workforce Solutions. The last time it was that low was in June 2008. The unemployment rate is a good indicator that our economy is slowly gaining momentum, and that the people of Albuquerque are better able to find jobs and support their families. Overall, New Mexico's unemployment rate fell to 5.1 percent in May. After a long slump, the state as a whole is going through a "rare period" in which cities and rural areas are both doing well, said Jeff Mitchell, director of the University of New Mexico's Bureau of Business and Economic Research.

CITIZEN INVOLVEMENT

As part of the biennial budget process, the county presented the budget with a half-day public budget presentation broadcasted live on GOV-TV. The objective of the presentation was to increase public awareness of the intricacy of the budget process and highlight key initiatives undertaken during the fiscal year. Additionally, the county continually benefits from the community volunteers that serve on the county's boards and commissions.

CAPITAL IMPROVEMENT PLAN

The county provides a responsive and proactive process of capital development through the six-year capital improvement program for the county's capital assets and infrastructure primarily funded by general obligation bonds. In the coming biennium, the plan outlines specific projects for libraries, roads, water, sewer, storm drainage and public safety facilities. The projects also respond to the basic infrastructure, quality of life facilities, property and resource protection, economic vitality promotion and animal welfare concerns.

The county also issued gross receipts tax revenue bonds in fiscal year 2018 to fund an energy efficiency project at the Metropolitan Detention Center and to purchase and renovate a consolidated administrative office building for county operations. The energy efficiency project is set to conclude in fiscal year 2019 while the new administrative office-building project will begin in fiscal year 2019, and be completed and occupied in late 2020.

FINANCIAL MANAGEMENT

Bernalillo County takes pride in its ability to manage the public funds with which it is entrusted. The county believes that local government can – and must – continually strive to do a better job in its use of finite public resources to help achieve and sustain Bernalillo County's results. We have placed emphasis on developing and maintaining sound fiscal policies that form the cornerstone of our financial management plan; from our budget, reserve, debt or economic development financing polices to our investment policy to safeguard our financial resources.

As the budget was developed, budget staff completed an analysis of each fund's balance to ensure it could absorb the proposed recommendations. The guiding principles that prescribe the use of the county's fund balance are to:

- Seek opportunities to maximize impacts to our communities
- Leverage funds by collaborating
- Cash fund versus incurring debt
- Maintain adequate fund balance to withstand economic fluctuations; and
- Prepare for emergencies

The county's fund balance policy outlines appropriate fund balance levels necessary to conform to legal requirements. These levels also help to maintain a strong financial position. The county maintains the State Department of Finance and Administration's general fund balance reserve of 25 percent of next year's operating budget. The county maintains an additional 5 percent revenue/operating stabilization reserve based on next year's operating budget as part of the unassigned fund balance to accommodate emergency, contingency concerns and economic uncertainty.

In addition to demonstrated credit worthiness, national organizations have recognized our prudent financial management practices. The county received the following awards from the National Government Finance Officers Association (GFOA):

Award Designation	Years
Distinguished Budget Presentation Award	17
Certificate of Achievement for Excellence in Financial Reporting (CAFR)	17
Award of Outstanding Achievement in Popular Annual Financial Reporting (PAFR)	6

These awards are tangible recognition that county staff consistently strives to produce high quality budget documents that meet and are in compliance with nationally developed best practices for budgeting practices. The awards also acknowledge that the county's financial statements are transparent, provide full disclosure of accounting practices, and are designed to be readily accessible and easily understandable by the public without a public finance background.

The National Procurement Institute (NPI) awarded the county's Procurement & Business Services Department the prestigious Achievement of Excellence in Procurement Award for 2017. NPI bestows the award to organizations that demonstrate excellence in procurement in the areas of innovation, professionalism, e-procurement, productivity and leadership. The county is one of only three government agencies in New Mexico and one of forty-seven counties in the United States to receive the award. Bernalillo County has received the award for eleven consecutive years.

CONCLUSION

The budget process is one of the county's most significant undertakings each year. The process creates opportunities for dialog and priority setting in each Elected Office and Department in the county. The success of this process is a direct reflection of the efforts of the many participants in the process – including the Board of County Commissioners, other Elected Officials, Department Directors and the numerous staff throughout the county.

I sincerely appreciate the hard work and dedication of all who make this important task possible. I would like to thank the Board of County Commissioners for their enduring leadership and responsible financial oversight. I also wish to thank the elected officials, deputy county managers, directors, departments, and budget staff for their collaboration and vision in addressing the pressing needs faced by the county.

As the economy continues to improve, I am committed to maintaining the prudent and fiscally responsible approach we established in the midst of the economic crisis, while finding the balance that will meet the expanding needs of our growing population.

I am proud of the county's accomplishments, but we must continue to adapt, grow and improve. What we can do for our community, day in and day out, is to give our very best. You expect it, our employees are committed to it, and our community deserves it. I am also excited about the future of our community and express continuing gratitude to our employees for their continued excellence in public service and commitment to the county's long-term success.

Respectfully submitted,

Julie Morgas Baca
County Manager

COUNTY OVERVIEW

QUICK FACTS ABOUT THE COUNTY

HOW IS BERNALILLO COUNTY GOVERNED?This section provides a description of function for each elected official

BERNALILLO COUNTY COMMISSION AND ELECTED OFFICALS' BIOGRAPHIES
This section includes a brief biography of each elected official, including the commis-sioners.

HOW IS BERNALILLO COUNTY STRUCTURED?
You can learn about how the organization is structured in this section

There are over 30 departments throughout Bernalillo County to serve you.

QUICK FACTS

2,661 COUNTY FTE EMPLOYEES

3.9 FULL TIME EMPLOYEES PER 1,000 POPULATION

8.5 RESIDENTIAL MILL LEVY

2017 COUNTY PROPERTY TAX RATES

NON-RESIDENTIAL MILL LEVY 12.2

13.4 Bonding Capacity Utilization Rate

GRT Revenue Bonds Debt Coverage Ratio 5.48:1

5.1% State-Imposed Tax

0.1% Regional Transit Tax

+ 1.2% County Imposed Tax

6.4% Total Unincorporated County Gross Receipts Tax Rate

5.1% State-Imposed Tax

0.1% Regional Transit Tax

1.1% County Imposed Tax

+ 1.6% City Imposed Tax

7.9% Total Incorporated (Albuquerque) County Gross Receipts Tax Rate

$15.6B GO BONDS: FY17 NET TAXABLE VALUATION

$294.6 M FY19 GENERAL FUND OPERATING BUDGET

Aaa MOODY'S

AAA STANDARD & POOR'S

AAA FITCH

BOND RATINGS

$297.8 M FY20 GENERAL FUND OPERATING BUDGET

6% Annual Unemployment Rate (2017)

COUNTY GOVERNMENT

ABOUT THE COUNTY

POPULATION
676,773
2017 ESTIMATE

16.2%
PERSONS BELOW POVERTY

POPULATION
50%
LATINO/HISPANIC
39%
WHITE (NOT HISPANIC)
6%
AMERICAN INDIAN
3%
AFRICAN AMERICAN
2%
ASIAN AMERICAN

51%
MALE

FEMALE
49%

1.9%
POPULATION CHANGE FROM 2010 TO 2017

32%
PERCENT OF NM POPULATION IN BERNALILLO COUNTY

$48,994
MEDIAN HOUSEHOLD INCOME (2016)

88.1%
HIGH SCHOOL GRADUATES

Bachelor's degrees or higher
32.8%

571
PERSONS PER SQUARE MILE

62%
HOMEOWNERSHIP RATE

1,160.8 square miles
Land Area

DEMOGRAPHICS

HOW IS BERNALILLO

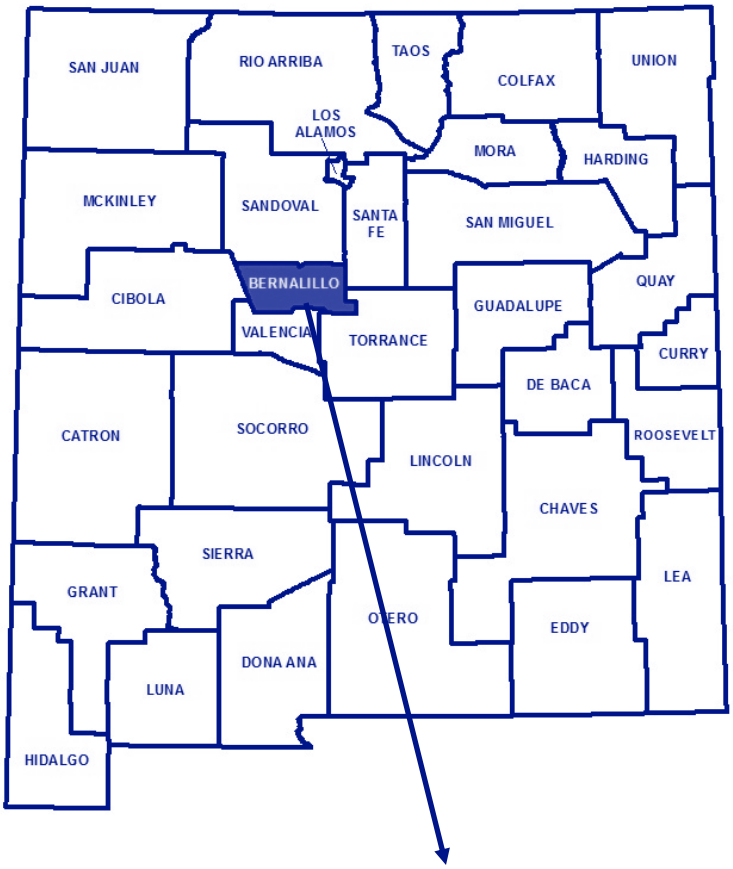
Debbie O' Malley
MEMBER
District One

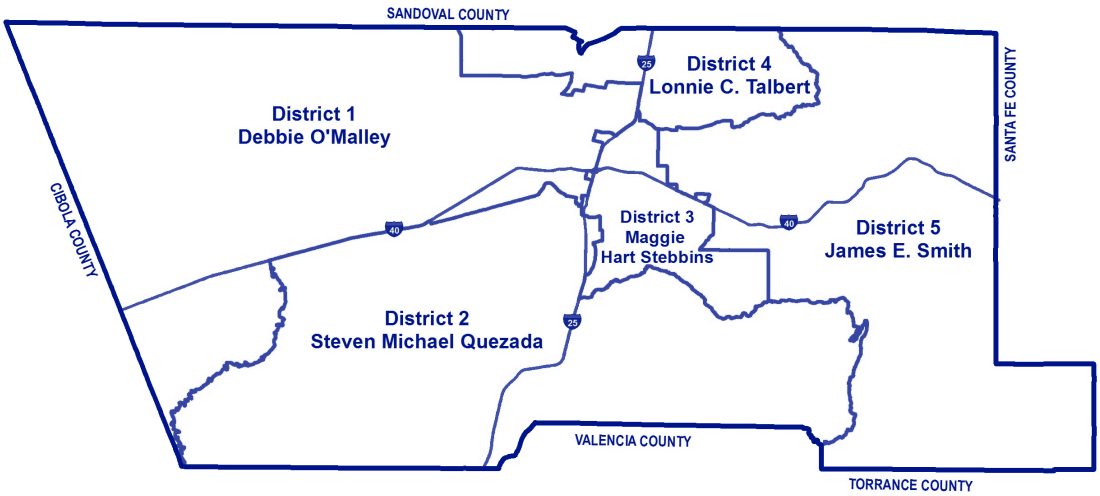
Steven Quezada
CHAIR
District Two

Maggie Hart Stebbins
MEMBER
District Three

Lonnie C. Talbert
VICE CHAIR
District Four

James E. Smith
MEMBER
District Five





Commissioners direct and evaluate the appointed positions of County Manager, County Attorney and Fire Chief, 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.

COUNTY GOVERNNED?

Probate Judge

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

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.

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.

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.

Treasurer

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

Judge Willow Parks
Probate Judge

Tanya Giddings
Assessor

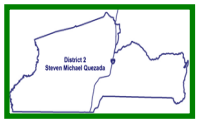
Manny Gonzalez III
Sheriff

Linda Stover
Clerk

Nancy M. Bearce
Treasurer

Elected officials are elected by the voting public and serve four year terms. They independently administer their offices with administrative and budgetary support from the County Manager's Office and County Commission.

Bernalillo County Commissioner Biographies



Chair
District 2

Steven Quezada

Steven Michael Quezada was Elected Chair of the Bernalillo County Board of Commissioners for a one-year term on Jan. 9, 2018. He was also elected Vice Chair of the Bernalillo County Board of Commissioners last year for a one-year term on Jan. 10, 2017. As a rising star in New Mexico's thriving film and television industry, Mr. Quezada portrays DEA Agent Steven Gomez on the Emmy Award-winning television series "Breaking Bad," which concluded its fifth and final season on AMC in 2013. Steven has also appeared in the television shows "The Mindy Project," "Documentary Now" and "In Plain Sight."Mr. Quezada is a life-long resident of New Mexico. He pursued his love of performing by studying theatre arts at Eastern New Mexico University, and has earned the distinction as one of the most charitable celebrities in New Mexico. Steven has raised money for organizations such as Youth Development Incorporated and countless others. Steven has also worked with the gang intervention, Mi Voz and Elev8 programs through YDI, taught acting to local kids, and educated future filmmakers at the Digital Arts and Technology Academy .

Vice Chair
District 4

Lonnie Talbert

Lonnie C. Talbert was elected Vice Chair of the Bernalillo County Board of Commission for one year term on January 9, 2018. Lonnie was elected in 2012 to serve as Bernalillo County Commissioner for District 4. In 2013 he served on the Albuquerque/Bernalillo County Government Commission, where he was elected as Chair, the Albuquerque Economic Development Board, the Rio Metro Transit District Board, and the Albuquerque Bernalillo County Community Schools Partnership. As of 2014 he continues to serve on several of those committees. As a Commissioner, Lonnie has spent much of his time focusing on job creation, economic development, transparency, and budget & finance issues.

Member
District 1

Debbie O'Malley

Debbie O'Malley brings more than twenty years of strong, effective public service to the position of Commissioner for District 1 first as a neighborhood leader, actively working for redevelopment of her historic, working-class community; to nine years as an Albuquerque City Councilor, focusing on public safety, workforce housing and neighborhood planning and revitalization. Debbie is currently the Chair for the Bernalillo County Commission and has served as President and Vice President for Albuquerque City Council and a Chair of the Middle Rio Grande Council of Governments. An Albuquerque native, she has lived the economic challenges facing working families.

Member
District 3

Maggie Stebbins

Maggie Hart Stebbins has represented District 3 on the Bernalillo County Commission since May of 2009. A resident of her UNM-area neighborhood since 1966, she is dedicated to creating and preserving jobs in Bernalillo County. In her time on the Commission, she has focused on raising the standard of living by investing in local businesses to help them succeed and grow while focusing on smart economic development investments that bring new employers to the area. She has been happily married to Eric Stebbins for over twenty years and they are raising their four children in District 3.

Member
District 5

James Smith

James E. Smith was appointed by the governor to represent District 5 on the Bernalillo County Board of Commissioners. Commissioner Smith was sworn in on May 27, 2018. "Jim" Smith recently retired from the New Mexico Legislature after eight sessions of service to House District 22. His district encompassed the unincorporated area of the East Mountains of Bernalillo County along with Edgewood, Placitas and Algodones. Smith was a high school science and technology teacher for 18 years before he retired, working in Albuquerque Public Schools, Moriarty High School, and finally at East Mountain High Charter School. Commissioner Smith and his wife, Lori, live in the East Mountains with their rescue cat, Ed. The have five grown children: Trey, Kristina, Austin, Jessica, and Brandon.

Bernalillo County Elected Officials Biographies

Bernalillo County Assessor, Tanya R. Giddings has served since 2013. Assessor Giddings has dedicated her tenure in the Assessor's Office to the fair and equitable assessment of properties countywide. Her efforts include instituting quality control measures to ensure the most-up-to-date information and valuations of all properties. As a state certified appraiser, Assessor Giddings modernized the office, creating a culture of transparency, implementing a customer service focus and increasing communication. Assessor Giddings brings over 23 years of experience in public service while serving with the New Mexico State Legislature, University of New Mexico and the Albuquerque Police Department. Assessor Giddings' efforts are to help make the community the most prosperous place for families to live, small businesses to thrive and veterans to receive the benefits they earned.

Assessor

Tanya Giddings

Bernalillo County Clerk Linda Stover brings a long history of public service to New Mexico and Bernalillo County. She served two terms as a board member with the Albuquerque Metropolitan Area Flood Control Authority and worked 15 years as executive director at the New Mexico Rural Rehabilitation Corporation. In 1996, she broke the glass ceiling to become the first woman to be elected president of the National Association of Rural Rehabilitation Corporations. Stover is a native of Carlsbad. She is also a graduate of Sandia High School and studied at Fullerton Junior College and the University of New Mexico. She was married to the late Bob Stover of Taos, New Mexico, Bernalillo County sheriff and Albuquerque police chief. Clerk Stover pledges to increase community outreach to increase registration and voter turnout, as well as ensure all records are accurate and easily accessible for the public.

Clerk

Linda Stover

Probate Judge Willow Misty Parks has served since January 2011. Judge Parks' priority has been to offer the community professional, friendly and efficient service. To serve fully the increasing number of customers, the number of staff has increased and training implemented. Additionally, Judge Parks implemented a name change to the Court of Wills, Estates & Probate, to communicate more clearly the services offered by the court. She has increased outreach to county residents, courts and the legal community. As a result, the court has had an increase in new cases every year, up to 1,018 in 2017. Over 756 of those cases were customers that represented themselves. The court also conducts wedding ceremonies – having joined over 130 happy couples.

Probate Judge

Judge Willow Parks

Sheriff Manuel Gonzales, III has devoted his adult life to the service of our country and community. Sheriff Gonzales is a veteran who served honorably in the United States Marine Corps. He holds an associate degree in criminal justice from Central New Mexico Community College and a bachelor's degree in management. Sheriff Gonzales began his career in 1989. Over the span of 24 years, the sheriff served in all divisions, commands and shifts within the Bernalillo County Sheriff's Office. He was unanimously appointed sheriff in 2009 by the Bernalillo County Commission when the sitting sheriff resigned. Sheriff Gonzales has committed himself to serving the citizens and his agency's staff. He recognizes the importance of implementing best practices, utilizing modern technology and providing professional development opportunities. Both life-long residents of Albuquerque, the Sheriff Gonzales and his wife, Elaine, raise their three teenage children in the same community where they grew up.

Sheriff

Manuel Gonzalez

Nancy Marie Bearce pledges to bring fresh, competent and proactive leadership to the office of the Bernalillo County Treasurer. Treasurer Bearce (her last name rhymes with "purse") has ably served the people of New Mexico as a benefits manager and nonprofit executive since 1999, including with two of the state's largest employee health insurance programs at Albuquerque Public Schools and New Mexico's General Services Department. She has served as chair of the Albuquerque Neighborhood Task Force, founder of the La Mesa Community Land Trust and a conceptual architect for Albuquerque's International District. Treasurer Bearce and her husband Charlie Bennett have been married for more than 23 years. As treasurer, Bearce pledges to work closely with the Bernalillo County Commission, taxpayers and county employees to restore public confidence and advance financial literacy for all in our community.

Treasurer

Nancy Bearce

HOW IS BERNALILLO COUNTY STRUCTURED?

Citizens of Bernalillo County

Commissioners

Vincent C. Murphy

Deputy County Manager
Community Services Division

- ⇒ **Communication Services**
- ⇒ **Office of Senior & Social Services**
- ⇒ **Office of Community Engagement & Outreach**
- ⇒ **ABC Community Schools**
- ⇒ **Housing**
- ⇒ **Parks and Recreation**
- ⇒ **Planning and Development Services**
- ⇒ **Liaison to Clerk and Probate Judge**

Shirley Ragin

Deputy County Manager
Finance Division

- ⇒ **Accounting & Budget**
- ⇒ **Business Improvement & Performance Office**
- ⇒ **Information Technology**
- ⇒ **Liaison to Assessor and Treasurer**

Lisa Sedillo-White

Deputy County Manager
General Services Division

- ⇒ **Constituent & Support Services**
- ⇒ **Procurement & Business Services**
- ⇒ **Risk Management**
- ⇒ **Real Estate/Right of Way**
- ⇒ **Unclaimed Indigent Cremation Program**

County Manager

Julie Morgas Baca

- Human Resources
- Legal
- Compliance Office for Code of Conduct
- Economic Development
- Metropolitan Detention Center

Greg Perez

Deputy County Manager
Health & Public Safety

- **Animal Care Services**
- **Behavioral Health**
- **Emergency Communications**
- **Fire & Rescue**
- **Workforce Management**
- **Office of Homeland Security & Emergency Management**
- **Youth Services Center**
- **Liaison to Sheriff**

Roger A. Paul

Deputy County Manager
Public Works Division

- **Facilities & Fleet Management**
- **Operations & Maintenance**
- **Solid Waste & Diversified Services**
- **Technical Services**

BERNALILLO COUNTY HISTORY

1610

During the period of 1610 to 1680, New Mexico's historical archives show the Spanish influence on the natives of the land.

1695

The Village of Bernalillo was originally a military outpost and not recognized by that name until 1695.

1823

In 1821, Mexico declared itself free from Spain. Under Mexican rule, the vast land area of "Nuevo Mejico" was divided into four *cabeceras* (headquarters) on January 4, 1823. This new governmental division, which extended as far south as Socorro, can be considered the origin of Bernalillo County.

1598

While Coronado's exploration of "New Spain" occurred as early as 1540 in the Tiguex area near present-day Bernalillo, the first colony was not settled until 1598.

1680-1696

Clashes over missionary efforts eventually gave rise to the Pueblo Revolt of 1680. For a time the Indians were victorious in driving out their European conquerors. The Spanish reconquest did not truly succeed until years later when Don Diego de Vargas finally claimed the territory as "New Spain" in 1696.

1844

The Mexican Junta Department on June 17, 1844, reorganized the subdivisions of the province creating three *prefecturas.* The third subdivision consisted of the Rio Abajo area, which eventually evolved into the counties of Bernalillo, Socorro and Valencia.

It appears Bernalillo County was named for the town of Bernalillo, the original county seat. Records show that in 1849, the town of Bernalillo was one of the largest in the territory and housed the Circuit Court. The origin of the name Bernalillo is believed to be from the family name Bernal, original settlers of the village.

1849

This courthouse, built in 1886 at a cost of $62,053.81

1886

The brick Courthouse gets expanded and upgraded with slabs of Marble. Eventually the Courthouse is turned into a service building and general workplace. The new Courthouse is built in 2001

1964

1883

The Territorial Legislature moved the Bernalillo County seat to Ranchos de Albuquerque in 1851 and required District Court to be held there.

Albuquerque did not become the permanent County Seat until 1883.

1912-1926

Bernalillo becomes an official county in 1912. Construction begins and a beautiful courthouse is finished in 1926 with bricks imported from Colorado. Built in the center of its own park, the symmetrical design gave the building a Grecian, temple of justice effect.

Current

Sources

Original documents and research at the New Mexico State Records Center and archives.
Special Collections Branch - Albuquerque/Bernalillo County Public Library
The Sandoval County Historical Society Center for SW Research, UNM

- "History of New Mexico" by Charles Coan
- "New Mexico Historical Review"
- "Centuries of Santa Fe" by Paul Horgan;
- "New Mexico in Maps" by UNM Professor Jerry L. Wilson and
- "Albuquerque" by Marc Simmons.

History Compiled by George Powell, Bernalillo County Public Information Media Services

COMMUNITY INFORMATION

The New Mexico Constitution, written when the state entered the Union in 1912, vested the law-making power of the state in the legislature. Bernalillo County derives its authority from the State Constitution. Counties are subject to the will of the legislature, modified only by the state constitution, the courts, and the legislative process.

CULTURE AND LOCATION

Bernalillo County Government is dedicated to meeting the needs of a diverse population. Rich in history and culture, Bernalillo County is located in central New Mexico, and stretches from the East Mountain area to the volcano cliffs on the west mesa. The county consists of an area of 1,160 square miles and a population of 676,773 (per US Census estimates as of July 1, 2017) and is the most populous county in the state. Today, besides the City of Albuquerque, two other incorporated communities lie within the boundaries of Bernalillo County – Los Rancho de Albuquerque and the Village of Tijeras.

Bernalillo County offers a broad range of public services from excellent parks to economic development opportunities to residents. Bernalillo County is the economic and geographic center of New Mexico. In the heart of the county lies the intersection of two major interstates, I-40 and I-25. The City of Albuquerque, which lies within Bernalillo County's boundaries, is a registered US Port of Entry as well as a designated foreign trade zone which allows goods to be stored or manufactured in the zone by foreign or domestic businesses without a customs duty being imposed.

TRANSPORTATION

Transit services are provided to Bernalillo County residents via the city bus program which includes paratransit. The Rail Runner has also made it possible for Bernalillo County residents to get around the county, city, and some northern parts of the state with 14 stations running Monday-Sunday from Santa Fe to Belen.

The Albuquerque International Sunport airport facility, at 600,000 square feet and with 22 gates, handles nearly five million passengers and 60,000 tons of cargo annually. Eight major carriers service the Sunport including Alaska Airlines, Allegiant, American, Delta, Frontier, JetBlue, Southwest and United. Southwest Airlines has by far the largest presence, carrying roughly fifty percent of Sunport passengers. Additionally, the Double Eagle II general aviation airport, located on the western flank of the county, with its two runways, handles approximately 120,000 annual operations including training flights, military flights, air ambulance, charter, private and corporate flights.

UTILITIES

Electrical service to the area is maintained by the Public Service Company of New Mexico (PNM) and natural gas service is provided by the New Mexico Gas Company. Water and sewer service in both incorporated and unincorporated areas is provided by the Albuquerque/Bernalillo County Water Utility Authority. CenturyLink Communications provides broadband, voice, image and other telecommunications services throughout New Mexico. Other companies also provide wireless services to the community.

HEALTHCARE

The Bernalillo County area is served by three major healthcare systems including the University of New Mexico Hospital, Presbyterian Hospital and Lovelace Hospital systems.

EDUCATION

Bernalillo County is home to the largest school district in the state, Albuquerque Public Schools, serving more than 84,000 students in over 142 schools scattered across nearly 1,200 square miles. Albuquerque also is home to the state's largest post-secondary educational institution, the University of New Mexico, with a student body of roughly 23,911. The Central New Mexico Community College, which provides associate degree and technical and trade certifications serves approximately 31,146 students per academic year. The area also is home to a number of private, for-profit and non-profit colleges and universities targeting nontraditional students and working adults.

DID YOU KNOW?

Bernalillo County maintains the following across its Districts:

COMMUNITY SERVICES

Parks – 33
Hang Glider Park - 1
Dog Parks - 2
Skate Parks - 3
Rodeo Grounds - 1
BMX Course - 1
Archery Range - 1
Equestrian Facility - 1
Swimming Pools - 4
Spray Park - 1
Tennis Courts - 3
Community Centers - 7
Senior Sites - 5
Walking Trails - 31
Basketball Courts - 13
Volleyball Amenities - 6
Baseball Complex - 10
Softball Complex - 1
Soccer Fields - 9
Playgrounds - 26
Picnic Areas - 35
Open Space Properties – 19

PUBLIC SAFETY

Sheriff Stations – 4
Fire Stations - 12

PUBLIC WORKS

Street Miles: 730.9
Streetlights owned: 544
Traffic Signals: 56

RECREATION

Albuquerque and Bernalillo County are home to numerous recreational opportunities, including over 322 public parks, four public golf courses, three disc golf courses, seventeen public swimming pools and 32 tennis court locations. Coupled with miles of walking and biking trails, the opportunity for recreation is always nearby.

BEHAVIORAL HEALTH

The behavioral health initiatives include a partnership between the Bernalillo County and the City of Albuquerque in their commitment to improve behavioral health outcomes. Through the efforts of a joint governing structure referred to as the Albuquerque Bernalillo County Government Commission (ABCGC), both agencies are working to make recommendations on how to improve behavioral health systems in the metro area and how to fill local needed gaps in the statewide behavioral health system while leveraging resources with recommendations that include community and stakeholder input. The task force comprised of behavioral health professionals in the area identified several areas where local governments could positively affect behavioral health outcomes for those suffering from severe mental illness and other co-occurring disorders, through cost efficient, effective, and evidence programs shown to yield tangible results in other jurisdictions.

This partnership began as the Bernalillo County residents approved for a one-eighth percent gross receipts tax increase to create a funding source to fill gaps in existing behavioral health services.

Goals and projects include services under the following categories:

- Crisis Services: Improve response to an individual in behavioral health and link them to appropriate stabilization and recovery services while minimizing involvement of the criminal justice system.
- Community Supports: Improve services in the community that will stabilize individuals and prevent crisis.
- Supportive Housing: Ensure individuals with behavioral health needs and housing.
- Prevention, Intervention and Harm Reduction: Prevent substance abuse and severe psychiatric distress through early identification and treatment.

Bernalillo County has committed to continue addressing and preventing the mental health, substance abuse, addiction, and homelessness crisis in Bernalillo County by continued collaborations with the Behavioral Health Initiative Sub-Committees, Steering Committee and ABCGC.

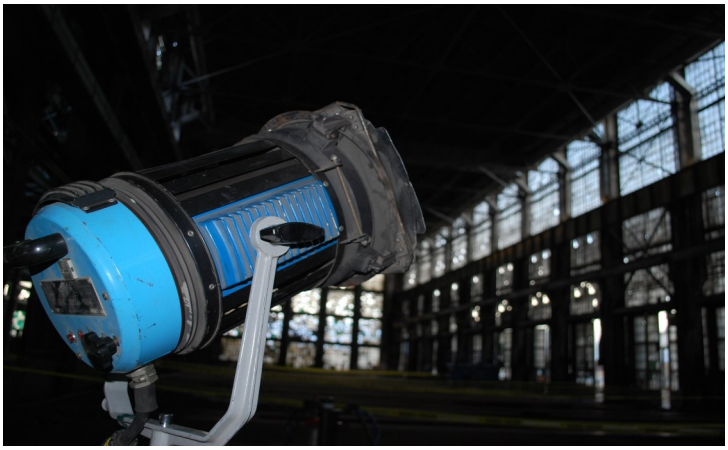
ECONOMIC DEVELOPMENT

In Bernalillo County, economic development plays a significant role in assisting quality of life endeavors for county residents through the 1) retention and expansion of businesses, 2) job creation, and 3) prudent use of taxpayer dollars. With these goals in mind, the department creatively provides statutory incentives for various industrial, commercial, and multi-use projects. Bernalillo County's diverse programming and partnerships have allowed business owners to gain access to cost-effective information, education, and tools available from multiple sources.

As the overwhelming majority of businesses in Bernalillo County are considered small businesses (companies with fewer than 500 employees), its programming, sponsored by the Bernalillo County Commission and collaborative relationships with area entities, helps promote economic development initiatives throughout the county. These groups include the South Valley Economic Development Center, the South Valley Historic Bridge MainStreet, the LOBO Rainforest and its partners such as Innovation Academy, UNM STC, and the Air Force Research Laboratory, MRCOG's Freight and Industry Committee and numerous entrepreneurial business incubators.

Over the last biennial cycle, the Bernalillo County Commission approved 17 applications for financial incentives brought before it by the economic development department. These approved projects represent 1,263 new jobs, 2,561 construction jobs, and 182 million dollars in private investment. Other economic development achievements implemented during this time were revision of the Bernalillo County Financing Policy & Procedures, the addition of Gross Receipt Investment Policy (GRIP) and local Local Economic Development Act (LEDA) to its financial incentives toolbox, and development and execution of three business summits and a job fair. In addition, Bernalillo County economic development assisted and/or attended more than 50 engagements within the community related to economic development and policies. It also participated in a successful USDA Stronger Economies Together (SET) application with Sandoval and Los Alamos counties. Each of these efforts demonstrates the importance and contribution to our community's overall business health.

The New Mexico landscape ranging from desert to forest and our varied Southwestern architecture are highly desirable components for both motion pictures and television. As a result, film production is a booming business segment in Bernalillo County and economic development manages its film location and permitting process activities. Recent productions include Better Call Saul, Too Old to Die Young, Snatchers, The Brave, Rivers and Roads, The Goldfinch, Tumbleweed, The Short History of the Long Road, Chambers, and Midnight Texas.



STRATEGIC PLAN & FINANCIAL POLICIES

BERNALILLO COUNTY STRATEGIC PLAN

In this section, you will learn about the county's strategic plan and how departments use the strategic plan goals to create and build objectives and performance measures. The strategic plan helps move the county forward in a singular and unified fashion to ensure all decisions, action and services are aligned to the core goals and functions of the county.

READER'S GUIDE TO PROGRAM SUMMARIES

This section provides a visual context and description for the strategic plan methodology and the actual guiding principles, initiatives, measures, and targets departments create within the program summaries.

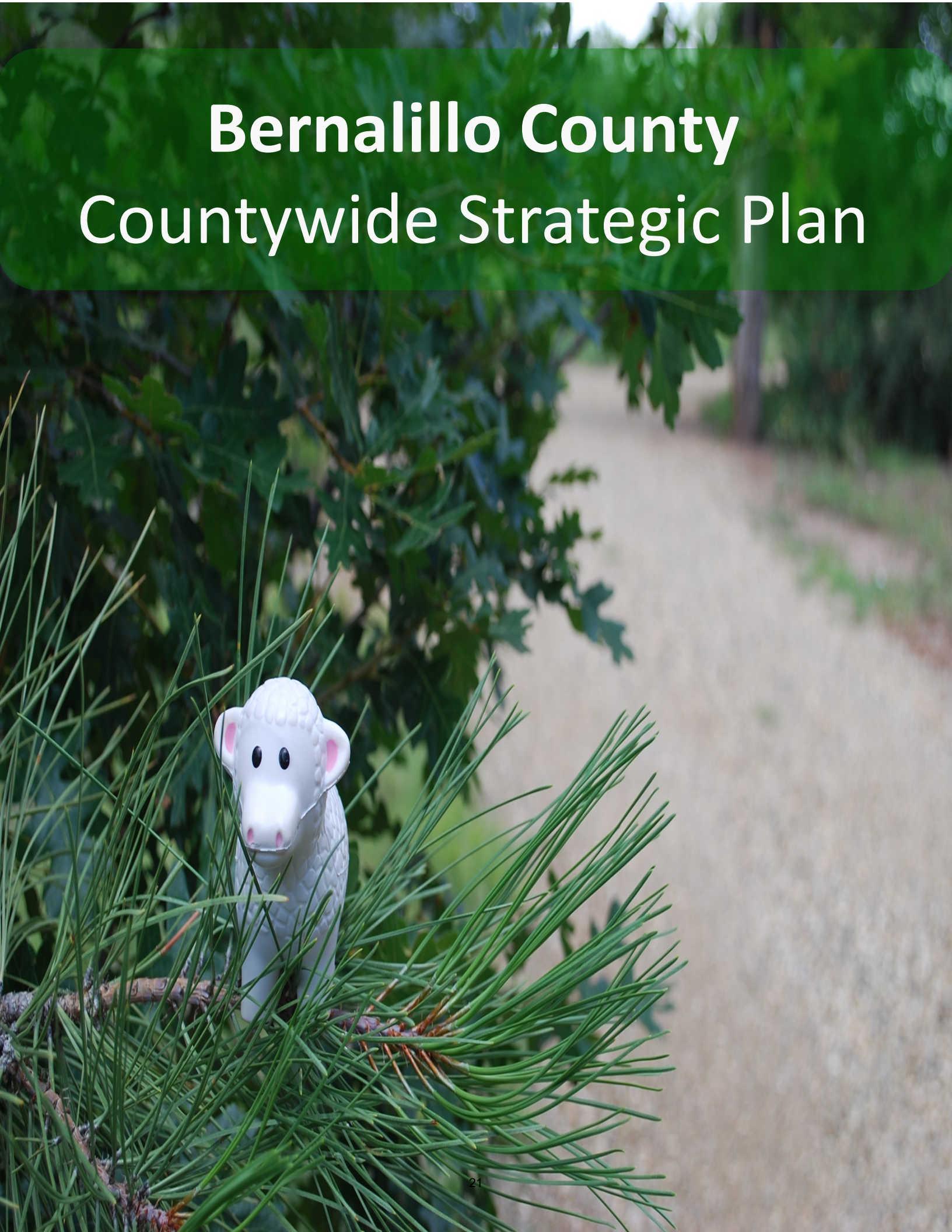
BUDGET AND FINANCIAL POLICIES

In this section you will learn about the policies in place to guide prudent financial management decisions.

BUDGET PROCESS FLOW

This section provides an illustrated description of the budget process.

Bernalillo County
Countywide Strategic Plan



How did we get here?

(for reference http://www.bernco.gov/finance/strategic-plan-and-department-performance.aspx)

The Bernalillo County Commission reaffirmed its commitment to the Strategic Plan in May 2017 as presented by County Manager, Julie Morgas Baca. At that time, the Business Improvement and Performance Office presented the transparent Strategic Plan and Department Performance website to the commission and launched it to the public. This plan and vision for the future is in place to ensure alignment of county initiatives, known as objectives, and performance measures with the five Strategic Plan Goals.

Looking back, this plan was developed by the executive leadership team of Bernalillo County and refined with public input in 2012. The Strategic Plan was adopted by the Bernalillo County Commission in 2013 and affirmed in 2014, 2015 and most recently in 2017. County management is committed to continue to develop the plan to ensure that it remains sustainable and adaptable to meet the needs of the community.

What is the Strategic Plan?

The Strategic Plan is a tool used by the county to ensure that we are doing the right things to meet the needs of the community. The Strategic Plan helps move the county forward towards the Strategic Plan Goals by tracking performance measures and objectives that align the goals to the Business Strategy.

What is the County's 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.

What are the Strategic Plan Goals?

The Strategic Plan consists of five Strategic Plan Goals: (1) Government Accountability; (2) Public Safety; (3) Economic Vitality; (4) Community Health; (5) Public Infrastructure.

What is a Performance Measure?

A service performed by county departments that is measurable and strives to achieve targets that align to the Business Strategies of the county.

What is an Objective?

A short-term initiative, or project, with a beginning and end date, action steps and a measurable target and outcome. Something that achieves the Business Strategies of the county.

What are Business Strategies?

Business Strategies are the “how” and "why". They are driving force to achieve Strategic Plan Goals and measure performance through (1) Increased Efficiency; (2) Increased Effectiveness; (3) Cost Avoidance/Risk Mitigation; (4) Transparency; (5) Innovation.

Strategic Plan Goals

Departments create and track objectives and performance measures that directly link to the county’s five Strategic Plan Goals. Each goal encompasses a wide array of services in five key areas with sub categories that reinforce the underlying purpose of the Strategic Plan to enhance the communities understanding of departmental outcomes.

Government Accountability

(for reference http://www.bernco.gov/finance/government-accountability.aspx)

Transparent & accountable use of taxpayer dollars

- Enhance & automate customer services (e.g. electronic notices, online services)
- Improve responsiveness (e.g. public inquiries, voter registration, document recording)
- Fair & equitable revenue collections (e.g. investments, forecasting, tax collections, property assessments)
- Develop & improve processes
- Enhance public outreach, education & accountability

Government Accountability is the most widely used Strategic Plan Goal due to its versatility. Government Accountability often overlaps with the other Strategic Plan Goals. Departmental services and initiatives directly relate to using taxpayer dollars responsibly while providing services under the other goals. Departments focus on being transparent and enhancing every interaction with the public.

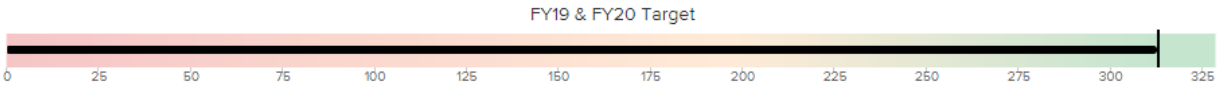
Bernie's summer vacation in Carlito Springs

Couple getting marriage license at the Clerk's Office.

Ribbon cutting ceremony at Arroyo Del Oso Park for new public safety memorial

SP-1 - Total Objectives & Performance Measures

313



Health & Public Safety

(for reference http://www.bernco.gov/finance/public-safety-goal.aspx)
Community where residents are safe from crime & injury

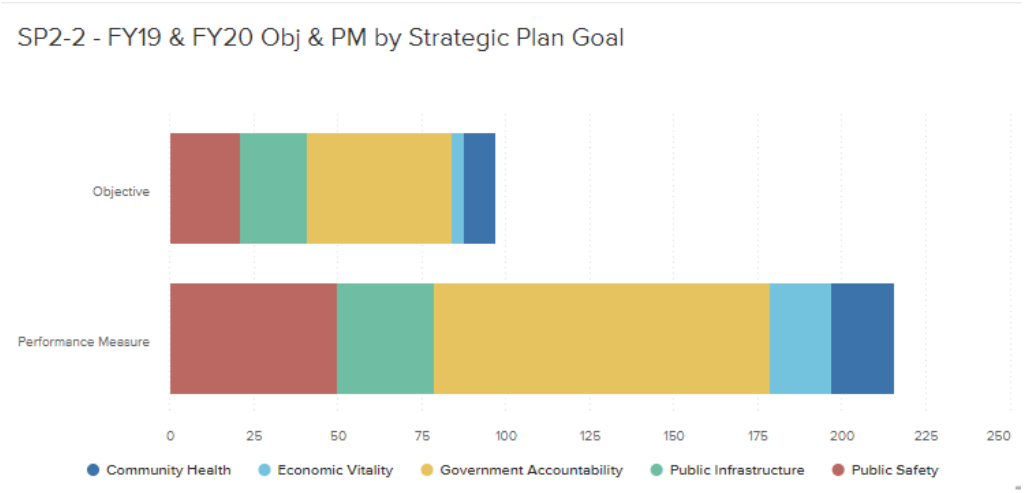
- Responsive to emergencies
- Ensure accredited & compliant services
- Provide reliable fire protection & emergency planning
- Recruit & retain optimal workforce
- Promote well-being through behavioral health initiatives

Public Safety is most widely used by the departments within the Health & Public Safety division. Departmental services and initiatives directly relate to keeping the community safe by providing training opportunities for employees and the community, maintaining accreditation, and ensuring the county provides programming opportunities to the community. Departments focus on maintaining a safe and livable community.

Indigent Memorial Burial Ceremony

Sheriff's Office SWAT vehicle at Paradise Hills Park in District 4

Fire & Rescue ambulance and fire truck at Station 32



Public Infrastructure

(for reference http://www.bernco.gov/finance/public-infrastructure.aspx)
Meet community needs by supporting infrastructure owned by county or for public use (e.g. roadways, facilities, systems)

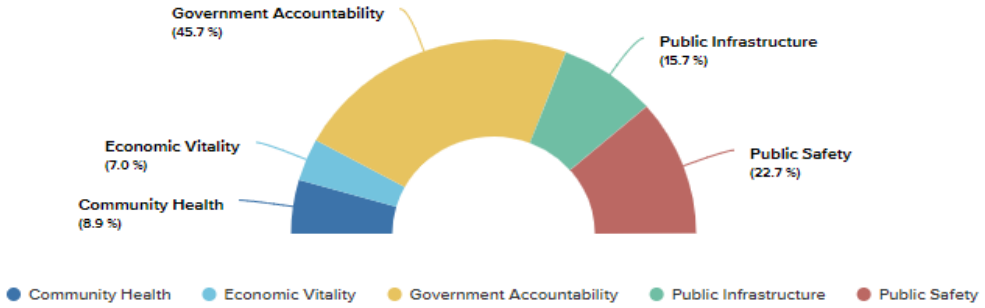
- Maintain roads, storm drain, fleet & facilities
- Construct, maintain & enhance public buildings
- Maintain viable network infrastructure
- Create vision & framework for community development
- Sustainable & beneficial planning to meet public needs (e.g. traffic, floodplain, storm water, etc.)

Public Infrastructure is most widely used by departments in the Public Works division. Departmental services and initiatives directly relate to maintaining safe roadways and facilities, providing building and health permits to businesses and residents, and project planning for enhancements around the county. Departments focus on enhancing the county by building and developing effective infrastructure throughout the community.

Cementing foundation for new Animal Care facility

South 2nd Street improvements to design and construct a multi-use trail from the Valle de Oro Wildlife Refuge entrance to Mountain View Elementary School

SP2-1 - FY19 & FY20 Total Obj & PM by Strategic Plan Goal



Economic Vitality

(for reference http://www.bernco.gov/finance/economic-vitality.aspx)
Thriving, livable community with diverse economic opportunities

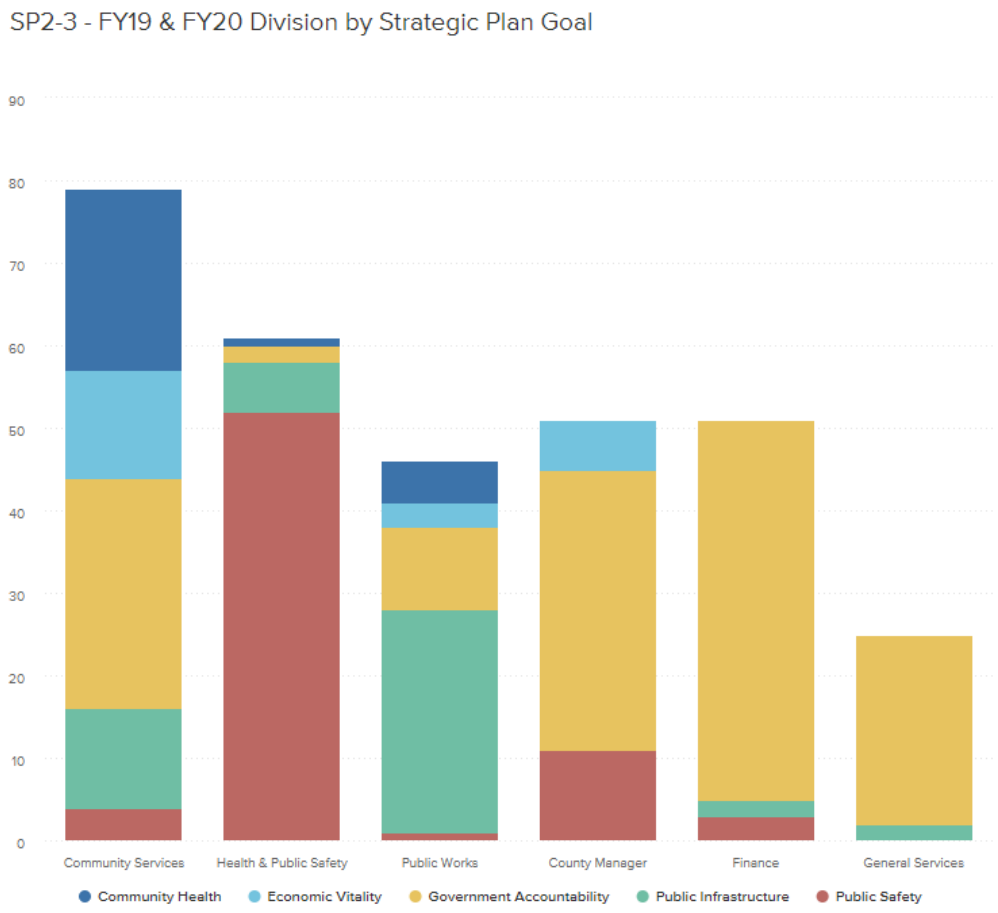
- Effectively plan & manage land use
- Establish plans & incentives for a strong economy
- Preserve & enhance economic prosperity
- Increase employability of work eligible residents
- Grow jobs in a thriving work culture

Economic Vitality is most widely used by departments in the Community Services and County Manager divisions. Departmental services and initiatives directly relate to creating job opportunities for residents and providing incentives to bring new businesses to the community. Departments focus on growing the community through positive partnerships.

Local vendors at Gateway Grows Market in the South Valley

The historic Hiland Theater, home of the National Dance Institute of New Mexico in District 3

Public Art sculpture, Bird Ryders, dedicated at the Rape Crisis Center of Central New Mexico



Community Health

(for reference http://www.bernco.gov/finance/community-health.aspx)

Healthy and active community with access to cultural amenities

- Provide health & fitness programs
- Ensure healthy food is available
- Ensure safe housing
- Promote environmentally friendly activities
- Promote community education & safety

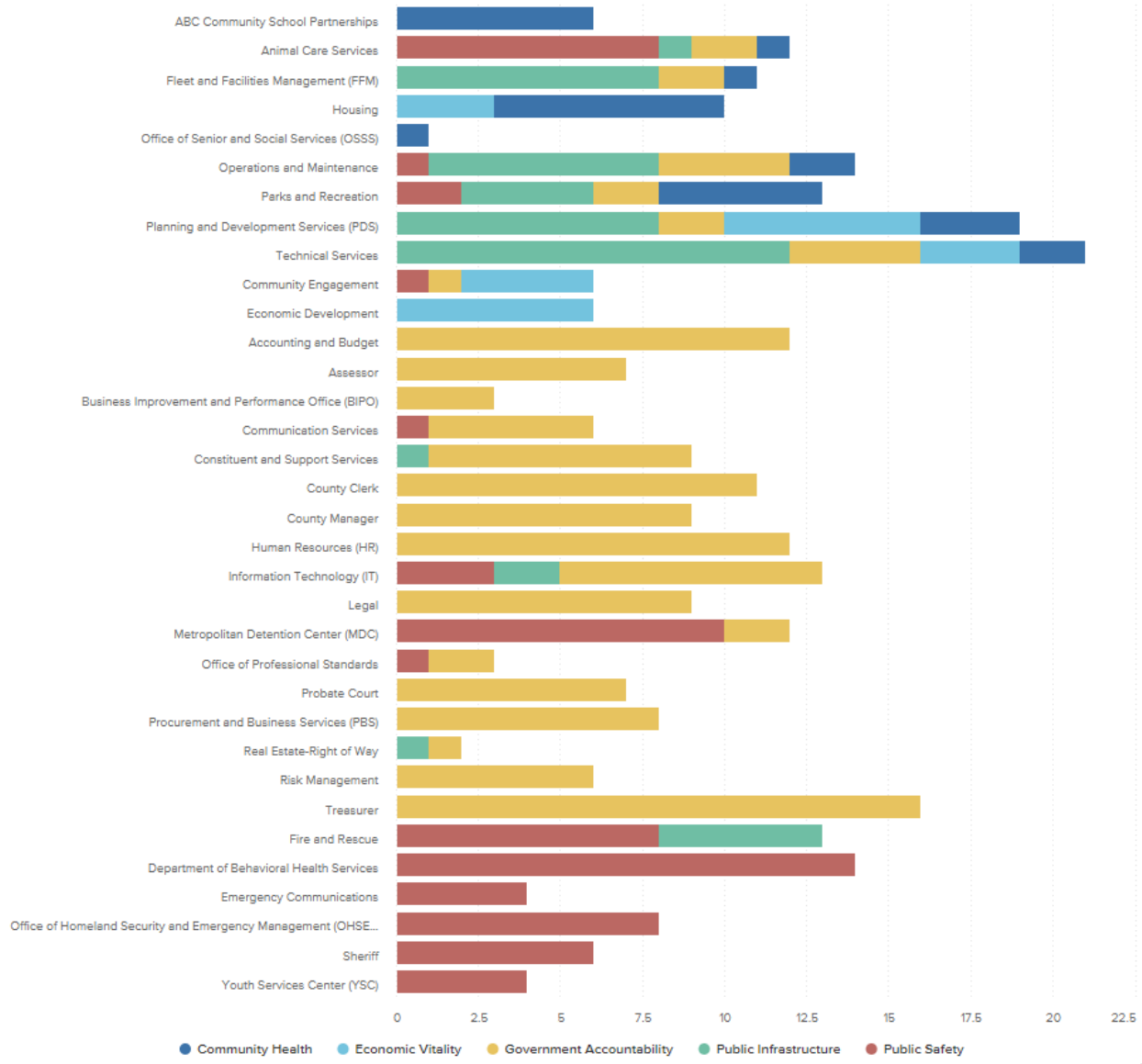
Community Health is most widely used by departments in the Community Services division. Departmental services and initiatives directly relate to offering fitness and recreational activities, providing health and wellness programs, and providing housing opportunities. Departments focus on delivering amenities to benefit county residents.

Paradise Hills little league in District 4

Groundbreaking ceremony for the South Valley Pool

The Dia de los Muertos-themed Sugar Skull Fun Run to benefit The Storehouse, New Mexico's largets food pantry

SP2-4 - FY19 & FY20 Department by Strategic Plan Goal



Measuring What Matters

(for reference http://www.bernco.gov/finance/strategic-plan-and-department-performance.aspx#/MeasuringWhatMatters)

To focus on "Measuring What Matters," departments start with a foundation. Defining their mission and services helps towards understanding how each department supports the community. As part of the framework for developing performance measures and objectives departments consider the following questions:

- What does the community want to know about the department?
- What would the department like the community to know?

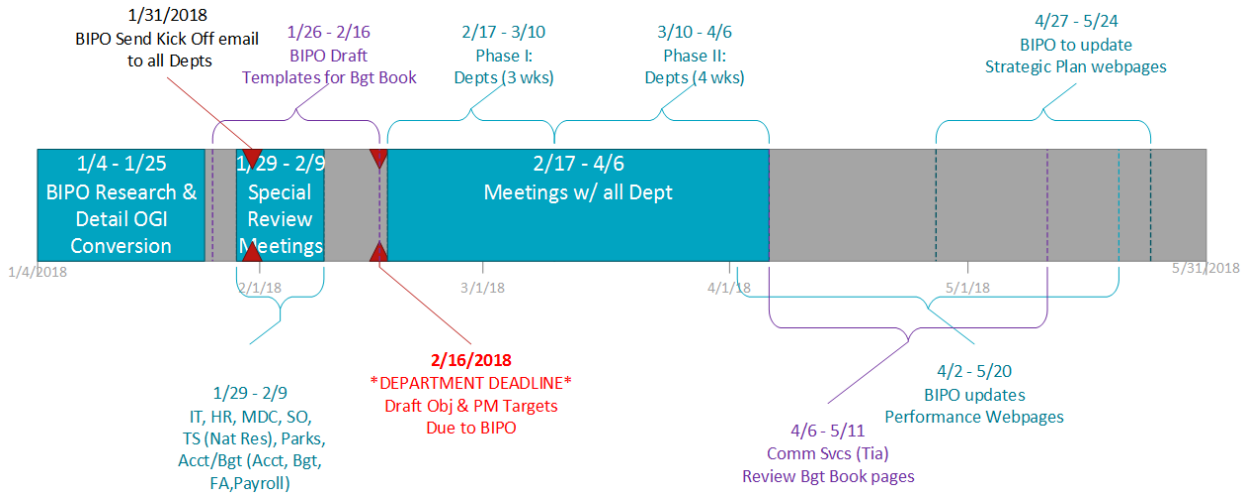
- What does the department want to learn about itself?

Departments establish objectives and performance measures as part of the 2-year performance cycle. Performance data is reviewed by the Business Improvement & Performance Office (BIPO) on an on-going basis with departments and county leadership. The performance reporting process follows a 3-step methodology:

Build Foundation

(for reference http://www.bernco.gov/finance/build-foundation.aspx)

Each department reviews performance measures and objectives at the start of each 2-year performance cycle. During this time, staff is responsible to provide updates to targets for the coming years, ensure measures are appropriate and accurate, and update and build new objectives. In doing so, departments are building the plan for performance for the next two years. BIPO provides guidance, assistance, and reviews industry research during this phase in a collaborative effort to ensure departments are measuring what matters. Departments are held accountable during this phase by providing updates to BIPO in a timely manner and meeting with BIPO to review measures and provide updates.



Develop Framework

(for reference http://www.bernco.gov/finance/develop-framework.aspx)

Each department is responsible for reporting objectives and performance measures to BIPO at the agreed upon reporting frequency. BIPO reports all measures on the transparency site using east to understand, interactive dashboards and webpages to review trends and to provide context and important information regarding each measure. Objectives and performance measures are tracked to the Strategic Plan Goals to maintain alignment to the Strategic Plan and Mission Statement to ensure departments focus on the plan and drive towards the communities' needs. Detailed instructions are provided by BIPO to department staff on measures and what specifically is needed for each measure to be reported accurately.

What are the similarities between Objectives and Performance Measures?

- Establish a clear and concise measure statement
- Align to a Strategic Plan Goal and Business Strategy
- Answer "Why is this measure important?"
- Explain where the data comes from and how it is calculated for data integrity
- Track actuals against a target
- Display results in an interactive dashboard

What are the differences between Objectives and Performance Measures?

Objective	Performance Measure
Short-term	Long-term
Clear start and end date	Ongoing, tracked year after year
Related to projects/initiatives	Related to services
Develop Action Steps to reach target	No Action Steps, tied to ongoing services
No long-term trends	Analyze trends over time

Analyze & Review Performance

(for reference http://www.bernco.gov/finance/analyze-review-performance.aspx)

Throughout the performance cycle it is critical that the county takes time to check in with departments to review performance data, analyze trends, and follow up on action items. Meetings are conducted by BIPO with the department and county leadership to discuss why each performance measure and objective is important, gather updates or changes to existing measures, and talk about what's working and what's not working.

What are performance priorities?

By focusing on "What's Working?" and "What's not Working?", subject matter experts (SMEs) have an opportunity to discuss accomplishments, obstacles, and updates for each measure. Departments review the actual results in comparison to the fiscal year target for objectives and performance measures. Meetings are used to ensure meaningful measurement by focusing on "Why is the measure important" and how departments are trending towards achieving the Business Strategies: (1) Increased Efficiency; (2) Increased Effectiveness; (3) Cost Avoidance/Risk Mitigation; (4) Transparency; (5) Innovation.

What's Working?

How do you know if your measure is On Target or Improving? The actuals or results that are meeting, exceeding, or moving towards the fiscal year target

Things to remember...

In the spirit of continuous improvement, measures that are exceeding the target may need to increase the goal

Questions to consider during performance meetings

- Why this measure has been such a success?
- Have you implemented new processes or made changes to help meet your target?
- Are there any adjustments needed to the target? How did you establish your target?

What's Not Working?

How do you know if your measure Needs Focus? The actuals or results are below or moving away from the target

Things to remember...

Measures/Targets cannot be changed because you are not meeting your set Target

Target stay the same for the current year, explain the variance in the "Additional Info"

Always provide an explanation for any changes

Questions to consider during performance meetings

- What issues are you experiencing with achieving this measure?
- Are there any obstacles?
- Is there anything that is keeping you from meeting this target? If so, what assistance is needed and from who?
- What are your plans to improve this measure?
- Do you need to review the current process?
- Are there areas you can streamline?
- Is your measure dependent on other departments?
- Do you need to attend or provide training?
- Do you need to make any updates?
- Do you need to change you target for next fiscal year?

Business Strategy

(for reference https://admin-bernco.sks.com/finance/business-strategy.aspx)

Departments track measures that allow the community visibility into the way the county conducts services to produce faster, better quality results while using less physical and financial resources to meet community needs through innovative solutions. Business Strategies are used to categorize the measures and explain the "how" and "why" departments set targets to achieve results. The Business Strategies are built around simple, easy to understand terminology to minimize jargon and keep the focus on “measuring what matters” rather than evaluating input vs output measures. Business Strategies help to focus the county’s strategies on measures to enhance services to better meet the needs of the community.

Increased Efficiency

Doing things in the right manner. Is efficiency increased by doing work faster, with fewer resources or less overtime?

Increased Effectiveness

Doing the right things. Is effectiveness increased by eliminating errors or better meeting the public need?

Cost Avoidance / Risk Mitigation

Are risks being mitigated? Are costs being avoided?

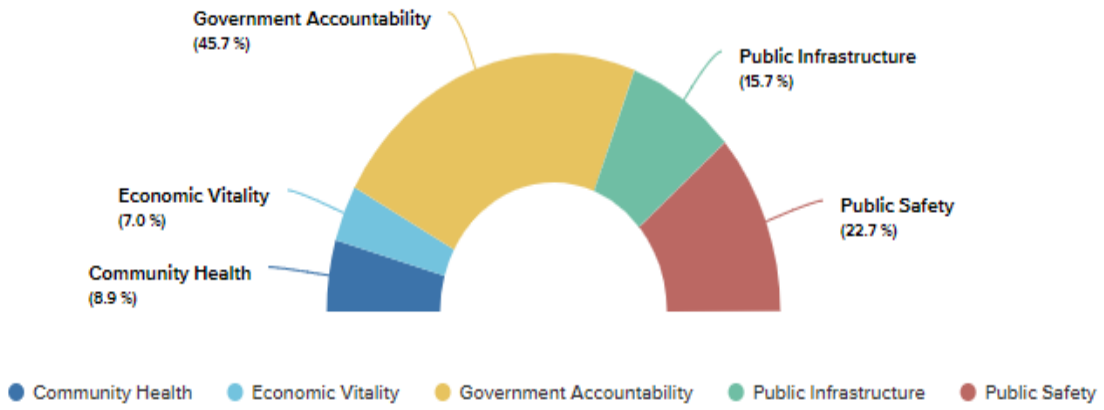
Transparency

Is visibility enhanced? Is there transparency?

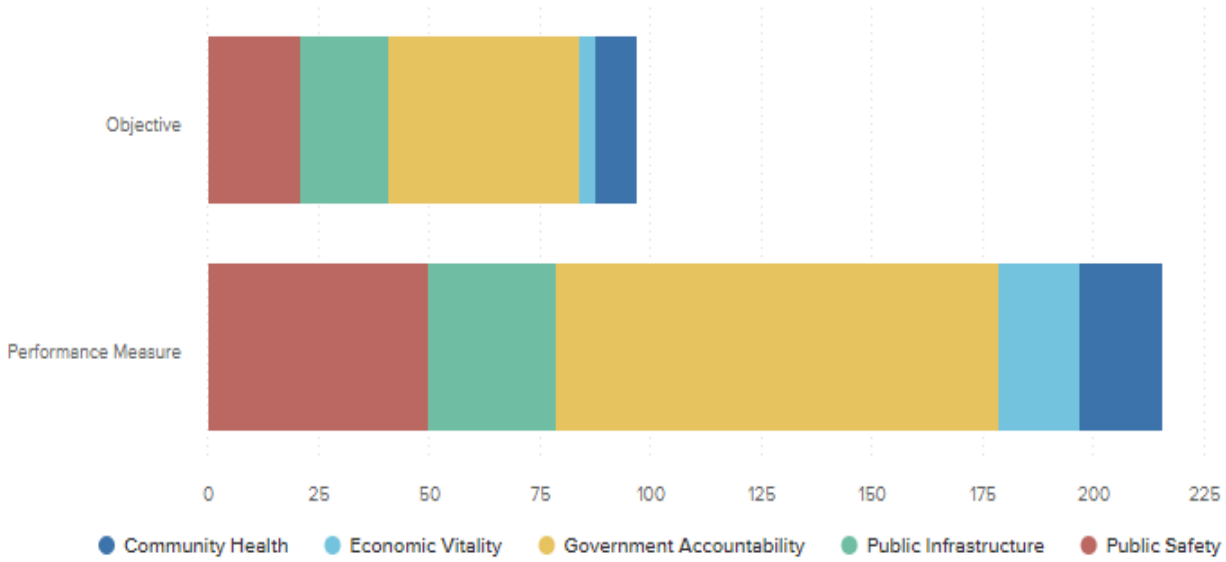
Innovation

Are processes and technologies being used to do things differently, implement new ideas, or enhance services?

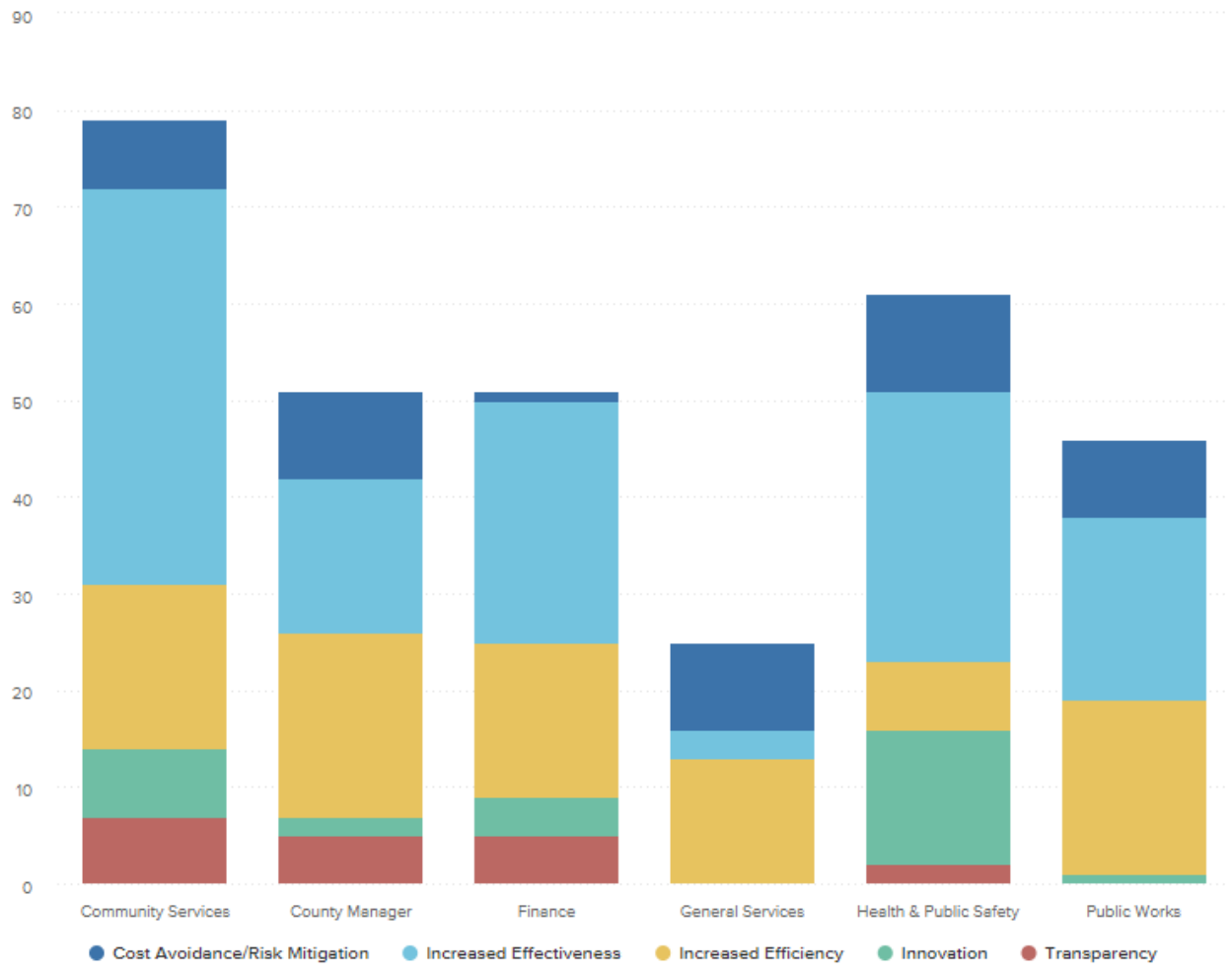
SP2-1 - FY19 & FY20 Total Obj & PM by Strategic Plan Goal



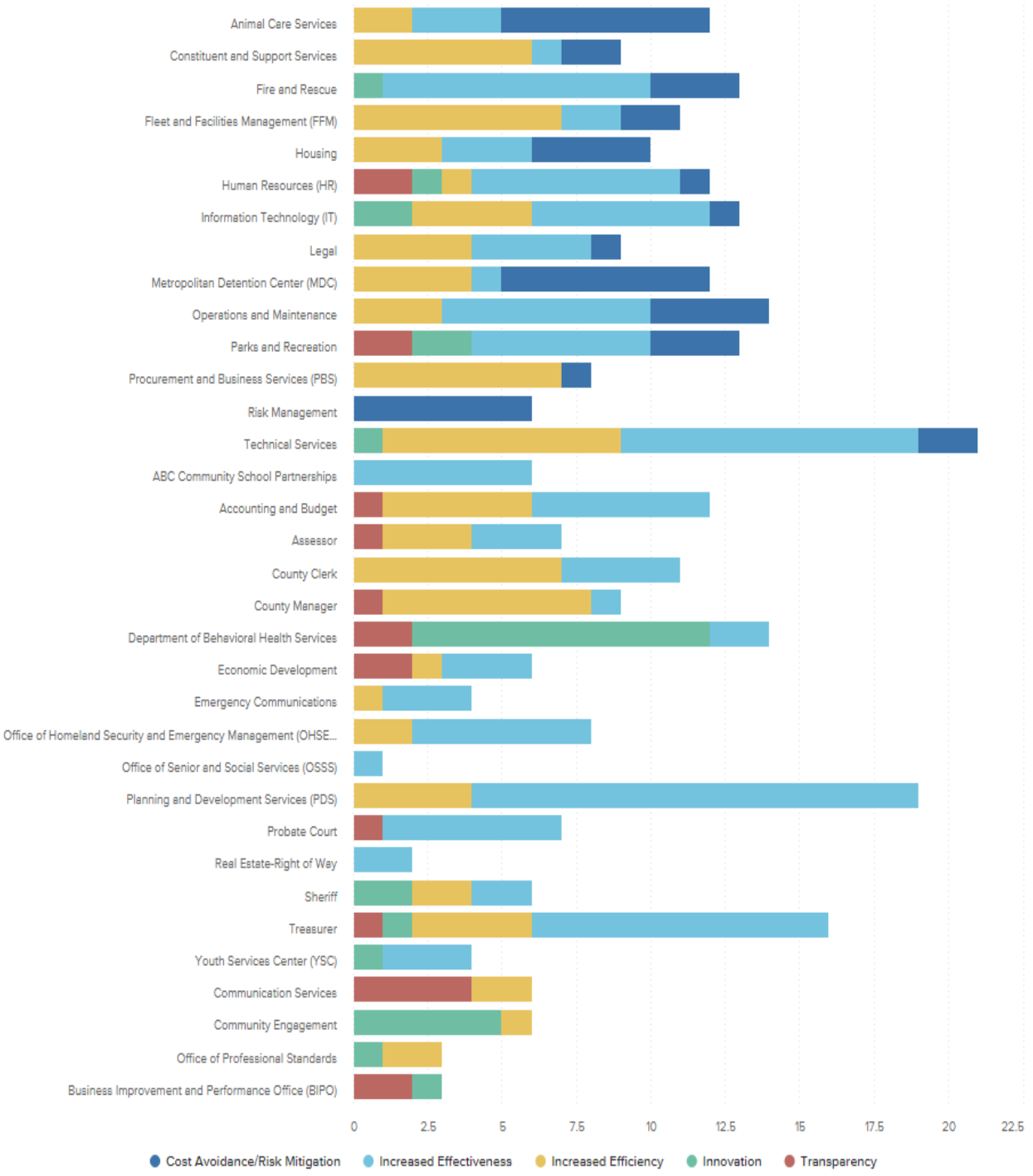
SP2-2 - FY19 & FY20 Obj & PM by Strategic Plan Goal



SP3-3 - FY19 & FY20 Division by Business Strategy



SP3-4 - FY19 & FY20 Department by Business Strategy



Going Forward

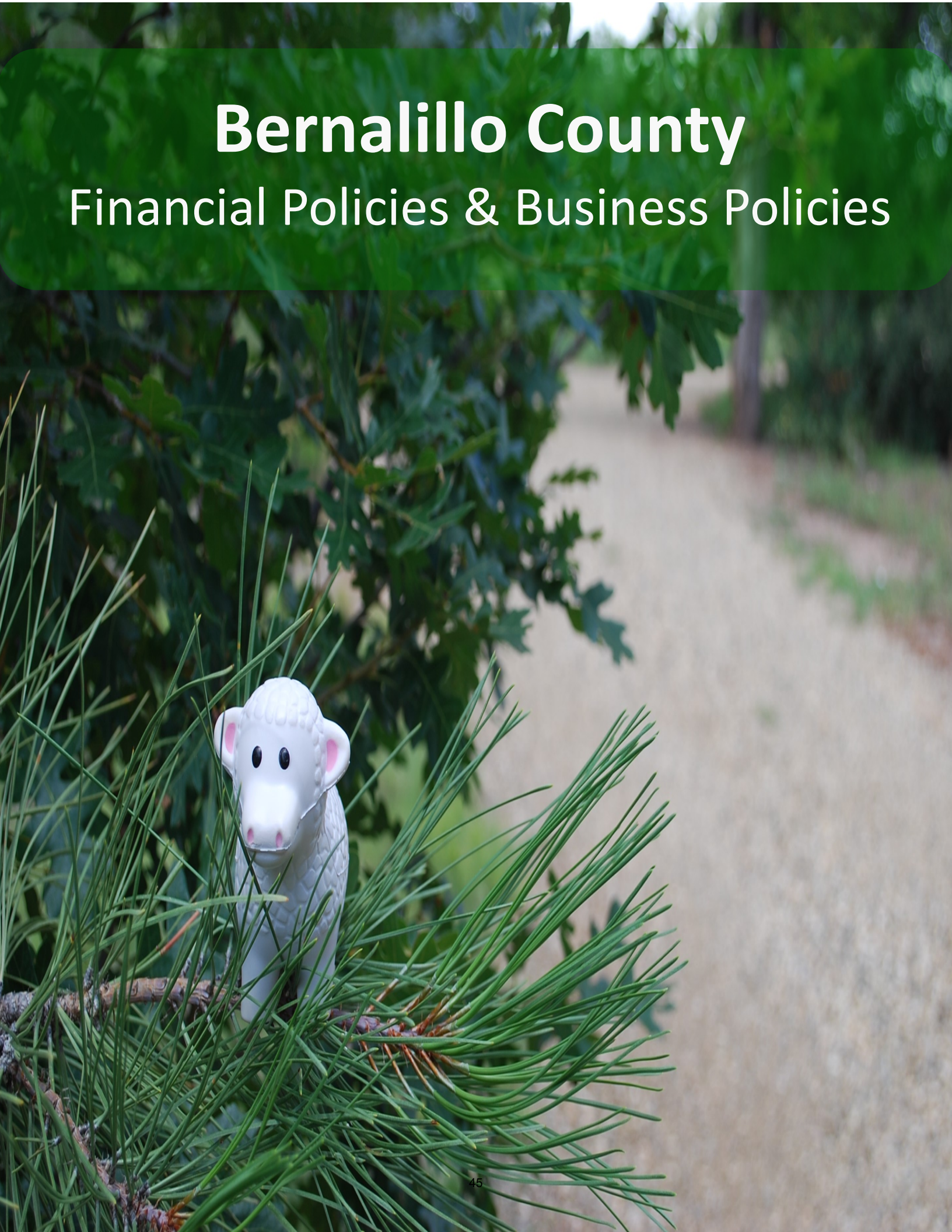
The Strategic Plan is a long-term plan for county operations that spans multiple years. The condensed performance measures and objectives in this document outline the county's plan for the next two years. Departments will work towards tracking each goal and report outcomes during FY19-20.

Coinciding with the performance reporting process, the Bernalillo County Board of County Commissioners passed a resolution on October 24, 2017 to adopt the Malcolm Baldrige Criteria for Performance Excellence. County Manager, Julie Morgas Baca, sent an email to countywide employees informing them about the Baldrige Excellence Framework and the desire to strive for better engagement with both external customers as well as employees. In this message, she asked that county employees embrace the excellence framework and learn as much as possible about Baldrige and process improvement.

The county is partnering with Quality New Mexico, who offers a state level Baldrige award program, and has created a Baldrige Oversight Committee and established a Baldrige Implementation Plan. The benefit in following this proven framework is that the county will have the opportunity to have its processes evaluated and receive feedback from reviewers to identify opportunities for improvement. In order for this to be successful at the county, it will require strong executive support and an organizational culture of excellence.

Bernalillo County

Financial Policies & Business Policies



BUDGET & FINANCIAL POLICIES

GENERAL BUDGET POLICIES

Bernalillo County's budget and financial policies are governed by New Mexico State Statute, county policy and generally accepted accounting standards. These standards set budget calendar dates, provide for budget control, and describe ways to amend the budget after adoption and identify appropriate methods for budgeting, accounting and reporting. The county's fiscal year runs from July 1 through June 30.

New Mexico State Statute establishes the property tax system and sets tax levy and assessed valuation limits. The county relies heavily on gross receipts and property taxes as its primary sources of revenue. New Mexico State Statutes prohibit the county from making expenditures in excess of the final approved budget at the fund level and sets total bonded debt limits. Bernalillo County government functions in accordance with Section 6-6-2-(E) NMSA 1978 Compilation - State Local Government Division of Department of Finance and Administration (DFA).

DFA reviews, approves and monitors the budgets of all local public bodies in New Mexico. By law, all local governments are required to prepare and submit annual operating budgets to DFA for approval. When approval is obtained, the local governments are required to operate within those approved budgets. Since Bernalillo County operates on a biennial budget, the County Commission-approved budget for the first year of the biennial cycle is submitted to DFA by June 1st, 30 days prior to the start of the new fiscal year, for approval by July 1st. During the second year of the biennial cycle, the county submits any necessary adjustments to the approved budget to DFA by June 1st. The County Commission approves both of these budgets prior to the start of the first fiscal year of the biennial cycle.

All budget increases and transfers by a local government must be approved by DFA, with the exception of budget transfers, which are approved by the County Manager in accordance with Administrative Resolution 2018-49. This resolution grants the County Manager approval of financial resolutions up to $300,000, which are reported to the Board of County Commissioners on a monthly basis. Budget increases over $300,000 are presented to the County Commission for approval. Sections 6-6-6 through 6-6-11 NMSA 1978 Compilation prohibits governments from making expenditures in excess of the approved budget. DFA interprets Section 6-6-6 to apply to a fund's total budget. If a fund is not overspent, then the fund is in compliance with Section 6-6-6. Each local public body is required to submit monthly and quarterly financial reports and follow all rules and regulations relating to budgets, records, reports, handling and disbursements of public funds as required by DFA.

BUDGET FORMAT

The mandatory format for approval of Bernalillo County's operating budget by New Mexico Department of Finance and Administration (DFA) includes the following:

- Resolution of budget adoption from the governing body
- Recap of the entire budget
- Anticipated revenues by fund and source
- Planned expenditures by fund, department and category
- Planned cash transfers between funds
- Personnel schedules showing salaries by position, fund and department
- Insurance composite
- General obligation and revenue bonded debt service

BUDGET & FINANCIAL POLICIES CONT.

Basis of Accounting – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the county considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is made.

Budget Basis - Actual amounts on the budgetary basis are prepared on the cash basis of accounting, which recognizes revenues when received, and expenditures when paid for all funds except proprietary and fiduciary. Proprietary and fiduciary funds are prepared on the accrual basis of accounting. Annual budgets are adopted for the general, special revenue, debt service and capital funds. Budget amounts for capital projects funds and certain special revenue funds are individual project budgets authorized by the County Commission for the entire length of the project. Funding for project related purposes will automatically be carried over until the project is complete. The County Manager has administrative authority to make line item changes within a specific capital project without County Commission approval if the total change does not exceed 10 percent of the original budget. Once the County Commission has approved grant applications for projects, the County Manager is authorized to expend any funds awarded as a result of the grant application.

Fund Balance and Fund Balance Appropriation – The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit.

Fund balance is essentially the county savings account. During years of economic prosperity, extra funding is accumulated and saved to ensure the county has the resources to continue operations in times of economic hardship. This funding can be used for unforeseen circumstances that are non-recurring in nature. Whether it be in savings to the county or by providing increased service delivery to constituents, fund balance appropriations are carefully considered to ensure the county remains solvent. Fund balance appropriations up to $300,000 can be made with the approval of the County Manager. Department needs or initiatives over $300,000 must seek approval from the County Commission.

Reserved Fund Balance - DFA requires that 3/12 of budgeted expenditures be reserved for subsequent-year expenditures to maintain an adequate cash flow until the next significant property tax collection. DFA also requires a 1/12 reserve for county road restricted funds. The Bernalillo County Commission amended the reserve policy in FY15 which requires an additional three to five percent of prior year operating expenditures be set aside to serve as a buffer in the event of an economic hardship. Should the county experience an unexpected loss of revenue, an increase in costs, or a rise in funding requirements, this policy ensures Bernalillo County is prepared to weather the storm until management and the commission has time to react and put a plan of action into place.

BUDGET & FINANCIAL POLICIES CONT.

Fund balance is reporting using the following standards:

No spendable fund balance – amounts that are not in spendable form or are required to be maintained intact.

Restricted fund balance – amounts constrained to specific purposes by their providers through constitutional provisions, or by enabling legislation.

Committed fund balance – amounts constrained to specific purposes by the County Commission; to be reported as committed, amounts cannot be used for any other purpose unless changes are approved by the County Commission.

Assigned fund balance – amounts a government *intends* to use for a specific purpose; intent can be assigned by the County Manager and the Deputy County Manager, as delegated by resolution by the County Commission.

Unassigned fund balance – the residual classification of fund balance.

Encumbrance Accounting is utilized by the county. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are recorded as reservations of fund balances and are not included in expenditures or liabilities. Encumbered amounts for annual budgets that do not exceed unexpended appropriations at year-end may be re-appropriated for the following fiscal year.

Procurement of goods and services by the county is in accordance with Chapter 13, NMSA 1978, otherwise known as the "Procurement Code." Provisions of the procurement code apply to small purchases, sole source procurement, emergency procurement, and purchases requiring competitive sealed bids and requests for proposals. The purposes of the procurement code are to provide for the fair and equal treatment of all persons involved in public procurement, to maximize the purchasing value of public funds, and to provide safeguards for maintaining a procurement system of quality and integrity.

BUDGET & FINANCIAL POLICIES CONT.

Fund Accounting - The accounts of the county are organized on the basis of fund groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity/retained earnings, revenues and expenditures. Funds are classified into three categories" governmental, proprietary, and fiduciary. Governmental and proprietary funds are appropriated. Fiduciary funds, while included in audited financial statement, are not appropriated because they are custodial in nature. Each category, in turn, is divided into separate fund types. The county uses the following fund types:

FUND TYPES

GOVERNMENTAL

General Fund
This fund is used to account for the general operations of the county and all financial activities except those required to be accounted for in another fund or account group.

Special Revenue Funds
These funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes. The authority for the creation of the special revenue funds in by state statute, executive order, or specific authority.

Debt Service Funds
These funds account for the accumulation of resources for, and the payment of, general, long-term debt principal, interest, and related costs.

Capital Projects Funds
These funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

PROPRIETARY

Enterprise Funds
These funds are established to account for operations (1) that are financed and operated in a manner similar to private business enterprises 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 (2) when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Fund
This fund accounts for services furnished by a designated department to other departments. Amounts expended by the fund are restored from operating earnings or by transfers from other funds so that the original fund capital is kept intact.

FIDICUIARY

Agency Funds
These funds account for assets held by the county as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

FINANCIAL POLICIES

Balanced Budget - It is the policy of the Bernalillo County Commission to adopt a balanced budget for all funds. A budget is balanced when revenues and expenditures are equal (no deficit spending). The approved budget is binding and no claims in excess of the budget may be paid. If actual revenues are less than expected, actual expenditures may exceed revenues and a fund balance appropriation would be required. Fund balance is the excess of revenue over expenditures from prior years. State law requires Bernalillo County to apply excess revenues from one fiscal year to the budget estimate for the next year [Section 4-51-1 NMSA 1978 Compilation].

Long-Range Planning - Biennial budgeting was implemented with the goal of promoting strategic planning and to encourage county departments to look beyond a single year. The budget office initiates, prepares and monitors the county's budget based on guidelines received from the State of New Mexico Department of Finance and Administration (DFA). It is the responsibility of department directors to adequately prepare a budget presentation for budget hearings. This presentation is to include an explanation of any past or anticipated changes in the department's financial picture, such as an increase or decrease in revenues, requested position(s), and other pertinent information which the County Manager and Commission should know in order to plan adequately for the county's future needs. The budget office maintains a five year forecast in order to provide management with a snapshot of the budget outlook going forward. It is imperative leadership understand how decisions made today impact future fiscal years. The five year forecast reflects the biennial budget years plus three additional years.

The comprehensive budget package is brought before the County Commission for approval by resolutions for each of the two years of the biennial cycle. The proposed biennial budget is then submitted by June 1 to the State of New Mexico Department of Finance and Administration's Local Government Division for approval. By law, the county is required to prepare and submit operating budgets to DFA for approval annually, so the county presents a mid-cycle budget adjustment resolution to DFA in addition to the resolution submitted at the start of the biennial cycle. DFA certifies a pending budget by July 1 with final certification of the budget by the first Monday of September. The expenditure section of the budget, once adopted, is legally binding. Based on the final certified budget submitted, DFA certifies the allowable millage rates for property taxes in September.

Once the final budget is approved, every department is responsible for managing their budgets and ensuring expenses remain within budgeted levels. At times departments may request funding for one time purchases which, if approved, is included as part of their department budget. Any unexpended project related funds remaining at the end of the year will automatically be carried over into the next fiscal year until the project is complete. Allowing for the carryover of project related appropriations from the first year of the financial plan into the second year assists management in achieving three key financial goals:

- Eliminating the "use it or lose it" mentality that can exist under one-year budget practices when all unspent project related appropriations lapse at year-end;
- Providing departments with a less labor intensive process;
- Ensuring resource continuity in accomplishing multi-year objectives.

Both replacement as well as new capital needs must be financed within the limited resources of a community. The Board of County Commissioners sets a schedule for the development of the Infrastructure Capital Improvements Program and the Capital Improvements Program (CIP). The CIP affects the operating budget by increasing operating costs when new or rehabilitated projects are brought online. The county's long range planning provides a longer-term context for the biennial budget, clarifies and illustrates the commission's long-range financial policy direction, and integrates the estimated long term operating impacts of capital projects into operating budget projections.

Cash Management - Pursuant to Section 4-43-2, New Mexico Statutes Annotated 1978 (NMSA), the elected Treasurer is responsible for:

Accounting for all monies received and disbursed by the county, including fees for services, licenses and revenues from bond issues and special assessments;

Receiving and tracking revenues, including funds received from the state for Bernalillo County's share of gross receipts and gasoline taxes;

Maintaining accounts on all warrants and checks drawn on the county;

Depositing, investing and safekeeping county funds. The public monies of the county are placed under the supervision of the Treasurer, who makes investment decisions subject to the advice and consent of the Board of Finance (County Commission) and in accordance with Sections 6-10-10(f) and 6-10-44 NMSA 1978. The Treasurer's investment procedures must be consistent with the county investment policy established by the Board of Finance.

Investment Policies - It is the goal of the investment policy to clarify the delegation and implementation of statutory duties of the County Treasurer and the County Board of Finance with regard to the investment of public funds. The County Board of Finance and County Treasurer should maintain adequate liquidity through matching the county's cash flow projections with short term cash balances. The objectives of the County Treasurer investment strategy are based upon risk tolerance analysis adopted annually by the County Board of Finance which shall balance safety, maintenance of liquidity needs and return on investments, in that order of priority. To provide for the safety and liquidity of funds, the investment portfolio is subject to diversification limits, maturity restrictions, an establish portfolio duration and the maintenance of an established credit quality of each security.

The County Treasurer's written procedures and internal controls should assist in protecting against the loss of public funds arising from negligence, theft, or misuse. Securities traded will be conducted in a fair, open and transparent completive process. Monthly, quarterly and annual reports will be prepared and presented to the County Board of Finance on all investments traded that include comparisons to performance benchmarks for the preceding fiscal year.

Capital Assets – Capital assets are defined by the county as assets with an initial, individual cost of more than $5,000 and estimated useful life in excess of one year. Assets purchased before July 1, 2005 valued between $1,000 and $5,000 are considered capital assets and are reported as such on the county's comprehensive annual financial report (CAFR). All assets valued under $5,000 purchased after July 1, 2005 are no longer required to be capitalized per the Audit Act (Section 12-6-10 NMSA 1978). Purchased or constructed assets are recorded at cost. Donated capital assets are recorded at estimated fair market value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

REVENUE POLICIES

Revenue Diversification - Bernalillo County relies on the collection of revenues to operate. Revenues are generated from a variety of sources, including but not limited to, property taxes, gross receipts taxes, license/permit fees, and investments. All revenue sources of Bernalillo County are defined in this budget presentation. The different types of revenue combined with the method in which they are collected allow the county to manage cash flow throughout the fiscal year.

Fees and Charges – New or amended fees and charges for services provided by Bernalillo County are approved by the Bernalillo County Commission. The department responsible for generating the revenue will analyze the fiscal implications and provide that information to the Legal and Budget departments as well as the appropriate Deputy County Manager for review. Once approved, the fee schedule is brought before the County Commission for final approval. Any proposed changes to the fee schedule must be approved by the County Commission. All fees and charges are reviewed periodically to ensure that they cover the costs associated with providing the service.

Use of One-time and/or Unpredictable Revenues - Management has periodic meetings to determine what the needs of the county are. As one-time monies become available, these needs are addressed. Deciding what should be funded and when that funding will be made available depends on what has the longest term value and/or savings potential to the county. For example, the county has been using one time funding to take care of much needed deferred maintenance at county facilities. These improvements not only maintain a safe environment for citizens but also provide the county with costs savings on maintenance and repair. County management and the Board of County Commissioners have a very strict philosophy of utilizing one-time revenues for non-recurring expenditures.

EXPENDITURE POLICIES

Debt Capacity, Issuance, and Management - In accordance with state law, the county is not allowed to issue general obligation (GO) bonds in an amount exceeding four percent of the value of taxable property based on the current valuation. An exception to the four percent rule is the purchase or construction of sewer and water systems.

The ratio of net bonded debt (net of balances set aside for GO debt service) to the taxable valuation and the amount of bonded debt per capita are useful indicators of the debt position of the county. On July 1, 2018, the net bonded debt of the county was $127,759,628, which is 20.48% of the GO bonding capacity.

The ratio of net bonded debt to taxable value is 0.0073:1 and net bonded debt per capita is 169.18:1 as of July 1, 2018. GO bond issues for Bernalillo County are developed on a two-year cycle and placed before the electorate for approval. The county maintains debt service funds to administer the debt associated with its GO and revenue bonds. A separate ad valorem tax is levied and collected to provide funds to retire such debt. The county has issued revenue bonds guaranteed by gross receipts tax revenues. County gross receipts tax (GRT) revenue bonds require a minimum debt coverage ratio of 2:1. The county's debt coverage ratio for GRT bonds is 5.48:1 as of July 1, 2018.

Reserve or Stabilization Accounts - DFA requires that 3/12 of budgeted expenditures be reserved for subsequent-year expenditures to maintain an adequate cash flow until the next significant property tax collection. DFA also requires a 1/12 reserve for county road restricted funds. The county reports its ending cash balance to DFA prior to the start of each fiscal year and has always been in compliance with these requirements. See the DFA budget recapitulations for FY19 and FY20 in this budget presentation for more details. In 2015 the Bernalillo County Commission amended the fund balance requirement to maintain an additional three to five percent above the 3/12 requirement imposed by DFA.

Operating/Capital Expenditure Accountability - In order for Bernalillo County to operate efficiently, revenues must be collected in a timely manner and expenditures must be kept within budget. Department directors are responsible for ensuring the expenditures for their departments do not exceed the amount that was approved by the County Commission. Additionally, there are various system controls in place to control compliance with commission-approved budgets. Quarterly meetings are held with the County Manager, Deputy County Managers and management. During these meetings, any shortcomings in anticipated revenues or department overspending are discussed and addressed. If the situation warrants, a corrective action plan is generated, implemented and monitored.

Contingency Policy – The county budgets an annual amount for operating contingencies such as unanticipated needs, emergencies, and infrequent expenses. These events could have a negative impact to a local government's budget if the entity is not prepared to quickly respond to unforeseen circumstances. The county can fund a contingency budget in one of two ways: by allocating funding within the proposed operating budget or by taking savings from the previous year's closeout and rolling it into the new fiscal year. Both are contingent upon there being sufficient funding to cover the funding method used.

Once approved by the County Commission, contingency funding can be used with approval from the County Manager or designated Deputy County Manager. If departments have a need for contingency funding, they must make their case and show a plan for usage of this funding. This request will be reviewed by the Budget Office at which point a recommendation will be given to management. Once management has reviewed the request and recommendation, action will be taken to either approve or deny the request. In order to be considered, requests must meet the overall vision and goals of Bernalillo County.

See Also – GENERAL BUDGET POLICIES, Reserved Fund Balance

BIENNNAL BUDGET PROCESS

December

Distribution of Budget Calendar & Budget Memo
• Includes departmental budgets along with instructions on developing goals, objectives and performance measures.

Budget Office Forecasting
• Revenue projections for upcoming biennial
cycle are prepared
• Budget is balanced for each fund
• Budget (BU1) is adjusted (e.g. updated salaries are loaded) as necessary before being released to departments.

Budget Office

• Revenue & Expenditure Projections
• Department Contract Requirements for Biennium
• Verified Position Counts to include FTE's &
Terms/Temp positions

Management Review

• Revenue & Expenditure projections
• Contract Requirements
• Position Counts.

January

Preparation for Budget Hearings
• Development of budget requests
• Development of goals, objectives & performance measures
• Attend trainings for budget entry provided by Budget Dept.

Budget Training:
• Schedule budget hearings & set up meetings with departments for budget entry
• Conduct annual budget training for departments.

February

Budget System Preparation
• Prepare base budget for department entry (BU2)

Budget Entry & Review
- Budget realignments (BU2)
- Revenue Projects
- New Grants
- Enter Contracts
- Performance Measures
- Appropriation request for new budget

BIENNNAL BUDGET PROCESS

KEY

BU0 = Initial Budget Load

BU1 = Amendments made by Budget Office

BU2 = Department Budget Entry

BU3 = County Mgr/Commission Changes

BU4 = Final Approved Budget

March & April

Budget System Preparation

- Department phase of budget process (BU2) is closed
- Deputy County Manager/ Count Manager approved budget (BU3)

Reports Prepared for Budget Hearings with Management

- Revenue & expenditure projections
- Contracts, positions, performance measures

Budget Hearings:

- Review revenue & expenditure projections
- Review contracts, positions, performance measures, goals & objectives
- Review/assess fiscal needs for the upcoming biennial period
- Make budget recommendations
- Discuss any pending budget issues
- Review projects/grants & their fiscal requirements

Public Hearings

- BCC Conducts public budget hearings for each department
- Consider amendments to proposed biennial budget.
- Review biennial budget

May

Commission Meetings

- Meet with each Commission to answer questions or address issues on budget recommendation.

Final Adjustments

- Make any changes from public hearings in final budget phase (BU4)

Final Review and approve budget at Public Commission Meeting.

June

Final Biennial Budget

- Submitted to DFA/LGD (Department of Finance & Admin/ Local Government Division) by June 1st.

Final Approved Budget

- Budget approval granted July 1st by DFA
- Budget loaded July 1at.
- Adjustments submitted in September

FINANCIALS

FISCAL YEAR 2019 BUDGET APPROACH

In this section, you will learn how the Bernalillo County budget grew over the prior year. Learn how changes made during the fiscal year 2019 budget process helped address growth while maintaining a balanced budget.

ALL FUNDS, REVENUES, AND EXPENDITURES

In this section you will learn about the county funds and view financial reports for all funds.

Approved FY19 General Fund Budget	*$294,654,551*
Approved FY19 Non-General Fund budget	*$362,810,194*
Total FY19 Budget All Funds	*$657,464,745*

GENERAL FUND

In this section, you will learn about the many sources of revenue used to fund Bernalillo County operations. These pages provide detailed information regarding each source of revenue along with the expenditures. Historical financial data is also included.

SPECIAL REVENUE FUNDS

In this section, you will learn about the special revenue funds that are used to support county operations. You will also learn about the special restrictions associated with each of these funding sources in detail.

CAPITAL PROJECT FUNDS

This section will help you understand the funds used to support the projects undertaken by Bernalillo County.

DEBT SERVICE FUNDS

In this section, you will learn about the debt service funds that the county will use in fiscal year 2019 and fiscal year 2020.

PROPRIETARY FUNDS

In this section, you will learn about the detailed revenues and expenditures of Bernalillo County's self-supporting funds. You will also learn about the different programs and services that utilize these funds.

FISCAL YEAR 2019 BUDGET APPROACH

History

During the period of 2014 through 2017, the county experienced many budgeting challenges. Years of flat revenues coupled with increasing expenditures across all areas compounded the problem of not having enough resources to continue with current operations. The county made hard choices in order to stabilize government operations while maintaining the service levels expected by our constituents. The county worked to reduce expenditures as a means to remain in balance with available resources.

One of the most difficult years was fiscal year 2017 when the county implemented employee furloughs, eliminated travel, reduced social service programming, and kept union contracts flat as a means to save even more. The budget process improved in fiscal year 2018 when the Commission approved the enactment of 1/8th Hold Harmless (HH) Gross Receipts Tax (GRT). The county dedicated the one-eighth enactment to general fund operations closing the recurring gap of $10 million between revenues and expenditures. The one-eighth enactment also gave the County an additional $10 million to address department's needs. In addition the Commission also reinstated the 1/16" Operating GRT which was dedicated to Public Safety initiatives and operations. While the county still needs to be vigilant in cost containment efforts, the increase in revenues has addressed some critical needs of the county and has allowed the county to balance expenditures against available resources.

Fiscal year 2019 and Fiscal Year 2020 Budget Development

Budget office staff commence the budget development process by reviewing the budget plan approved by the Board of County Commissioner in the previous fiscal year. Any recurring adjustments made during the year are factored into the new budget. Additionally, funding requests made by departments are reviewed and discussed. The addition of the new enactments allowed management the opportunity to review unmet needs throughout the county, which they worked to prioritize over the course of the budget process. Departments worked with the budget office to identify unmet needs throughout the county and developed a list management was then able to review and prioritize.

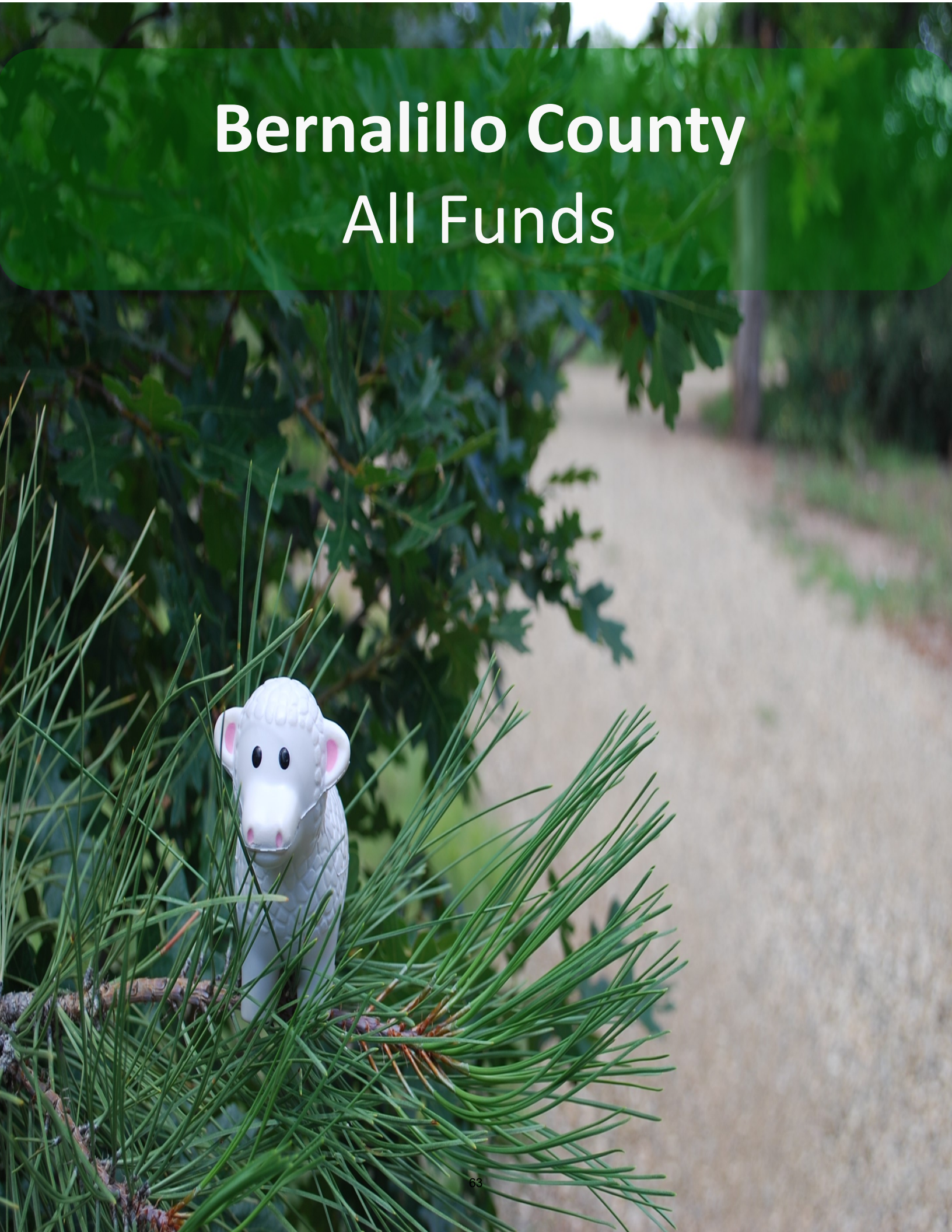
It became clear during the prioritization process the needs still outweighed the available resources. Since departments held down expenditures for three years, almost every department needed funding of some kind. The budget office worked with the Deputy County Managers to prioritize needs in each division. Review revealed many of the requests were one-time needs, which would have no, or minimal implications on the recurring budget. In fiscal year 2018, the decision to utilize much of the new enactments approved for general operations, a 1/8th and 1/16th, which together bring in thirty million in revenue, as a one-time funding source helped to offset the needs identified by departments. This action allowed the focus to remain with stabilizing the recurring budget moving forward. Beginning in fiscal year 2019, this increase to the recurring revenue budget translated to departments operating without a reduction to service levels. Additionally, the increased GRT taxes provided the capacity to establish replacement plans for general and public safety fleet, heavy equipment, mobile data terminals used by Fire and Rescue and the Sheriff's Office, along with various information technology upgrades aimed at making county processes more efficient. These changes to the revenues yielded a budget for fiscal year 2019 of $293.3M, which is a 4% increase over FY18. The proposed budget for FY20 increased by 1% to $296.4M.

Looking into the Future

The county continues to strive towards long-term structural balance. Budget office staff worked with management and departments to develop a countywide needs list which, reviewed quarterly, ensures needs are addressed and/or prioritized in a timely manner. The budget office also considers these needs when updating the five-year forecast.

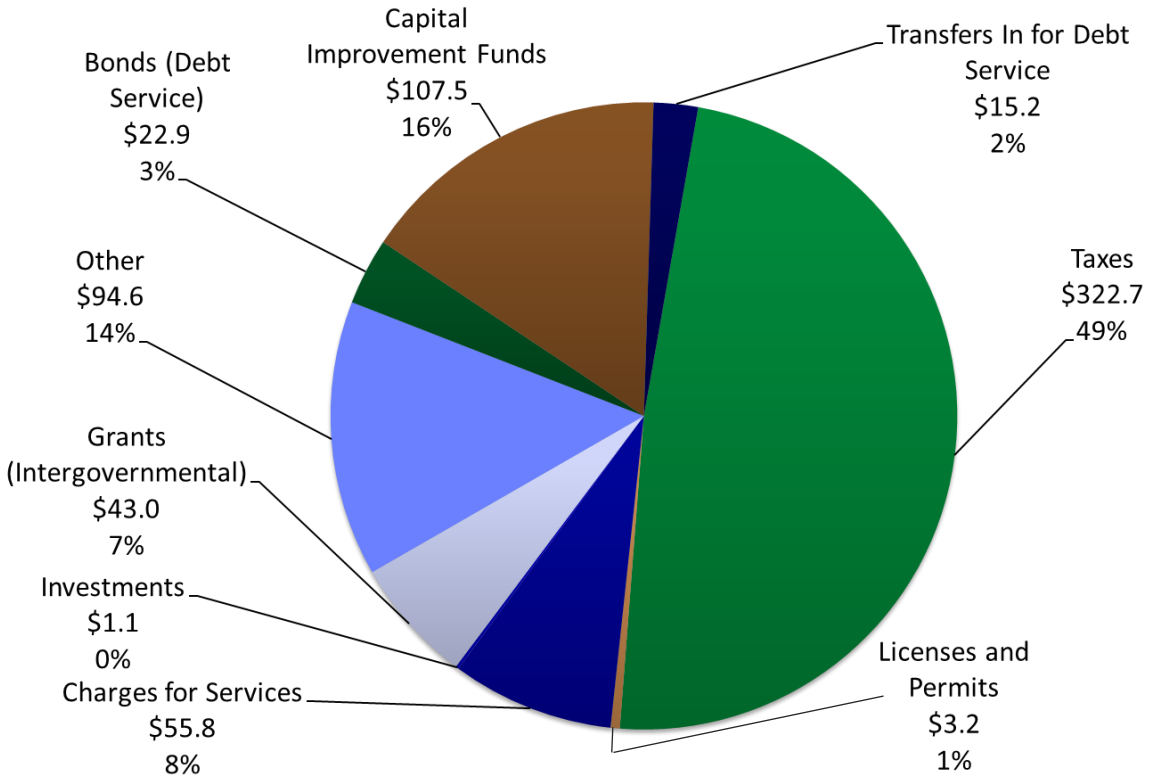
The following sections provide the reader with detailed information regarding how the County collects and uses various sources of funding. The budget developed for this biennium is reflected in different views throughout this section. The general fund is the county's operational fund and is presented by division.

Bernalillo County
All Funds



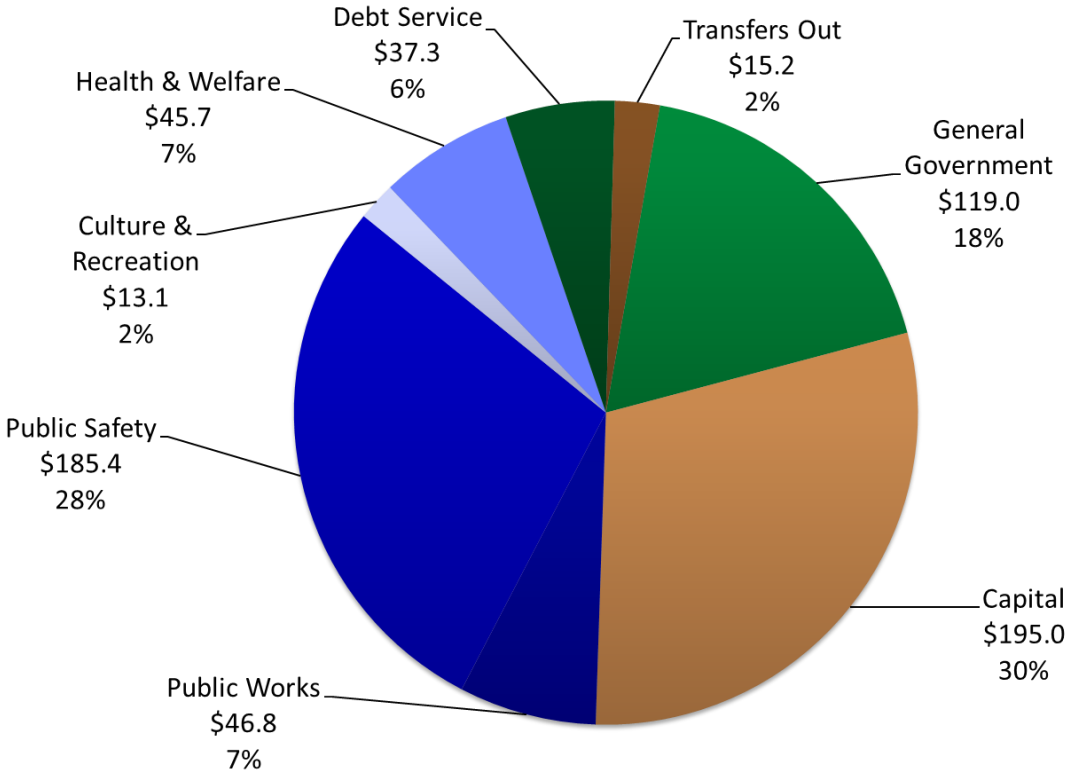
WHERE THE MONEY COMES FROM

Fiscal Year 2019 Total Sources: $666.0M



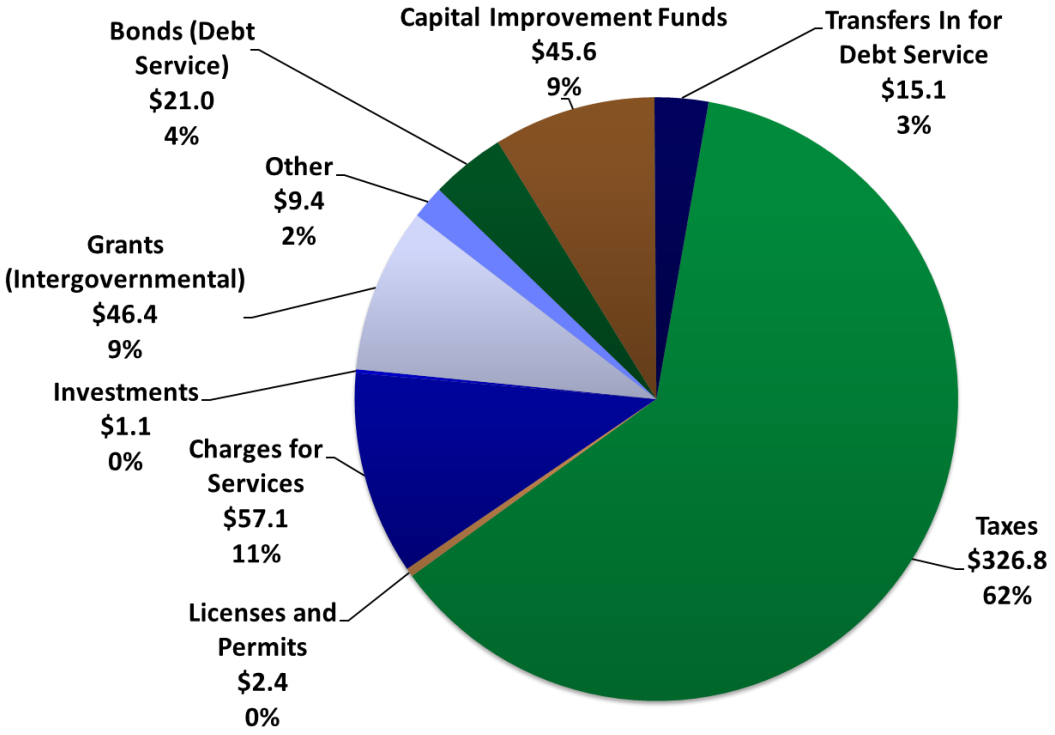
WHERE THE MONEY GOES

Fiscal Year 2019 Total Uses: $657.5M



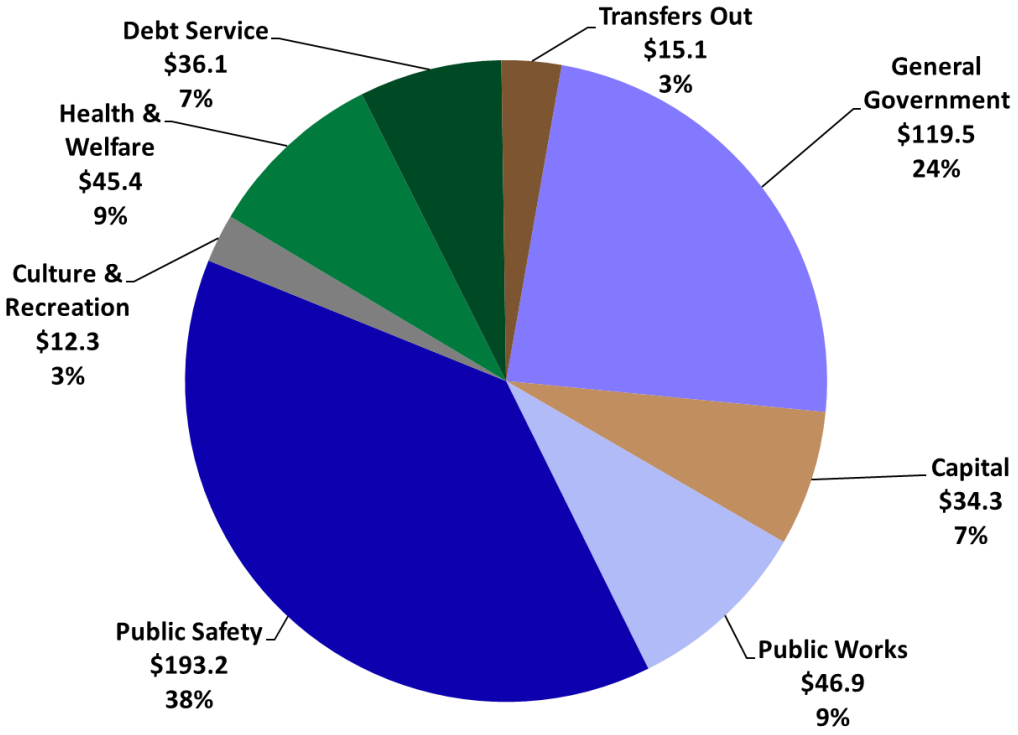
WHERE THE MONEY COMES FROM

Fiscal Year 2020 Total Sources: $524.9M



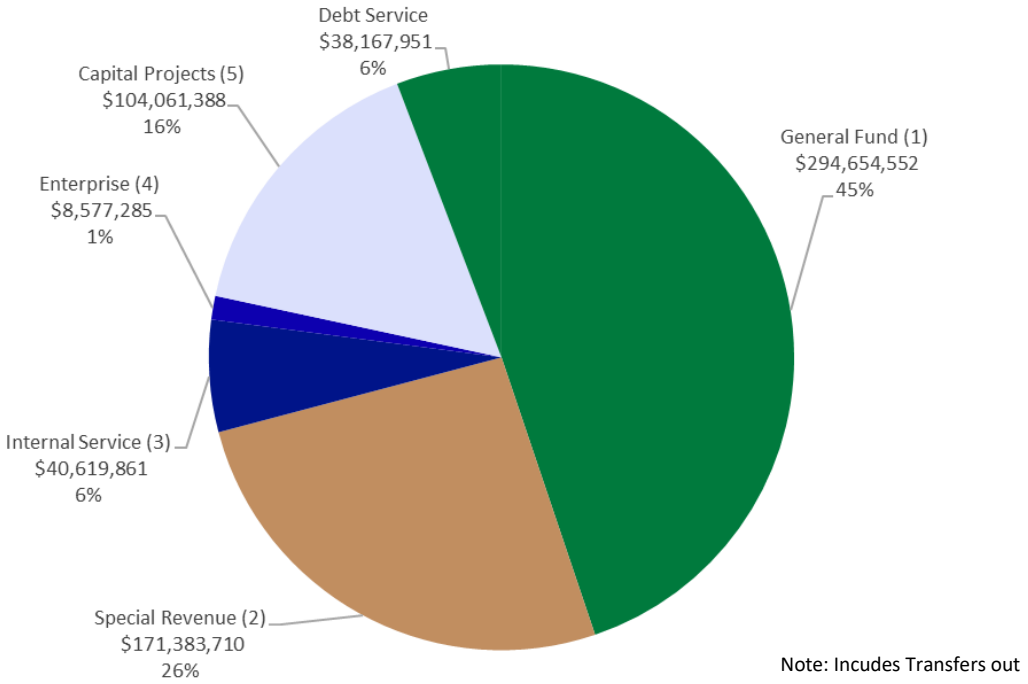
WHERE THE MONEY GOES

Fiscal Year 2020 Total Uses: $502.8M



TOTAL FISCAL YEAR 2019 EXPENDITURE BUDGET BY FUND TYPE

$657,464,747



Note: Incudes Transfers out

BUDGET BY FUND TYPE						
Fund Type	**Audit Actuals FY17**	**Budget FY18**	**% Change**	**Budget FY19**	**% Change**	**Budget FY20**
General Fund (1)	$ 238,549,199	$ 272,622,213	14.3%	$ 294,654,552	8.1%	$ 297,831,721
Special Revenue (2)	$ 37,981,083	$ 150,493,492	296.2%	$ 171,383,710	13.9%	$ 95,348,157
Internal Service (3)	$ 32,971,723	$ 37,510,268	13.8%	$ 40,619,861	8.3%	$ 41,485,861
Enterprise (4)	$ 7,305,900	$ 8,741,561	19.7%	$ 8,577,285	-1.9%	$ 8,519,951
Capital Projects (5)	$ 10,786,996	$ 71,831,727	565.9%	$ 104,061,388	44.9%	$ 23,477,562
Debt Service	$ 36,858,616	$ 35,514,248	-3.6%	$ 38,167,951	7.5%	$ 36,126,340
Totals	**$ 364,453,517**	**$ 576,713,509**	**58.2%**	**$ 657,464,747**	**14.0%**	**$ 502,789,592**

Notes:

(1) General Fund variance is due to an additional tax increment being imposed.

(2) Special Revenue has the multi year projects. Balances on multi year projects gets carried forward from year to year until grant expires or funds are exhausted. Fiscal year 2019 has a projected $87,025,553 in multi year projects carry forward in the special revenue fund.

(3) Internal service fund variance is due to Risk Management having open claims that have not been settled.

(4) Enterprise fund has experienced an increase in services provided for Solid Waste as well as housing services.

(5) Capital project fund variance is due to live to date fund balances getting carried over from year to year. Fiscal year 2019 has a projected $85,761,785 in multi year projects carry forward in the capital project fund.

Fiscal Year 2019 Budget Recapitulation
(in dollars)

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE	LTD REVENUE & FUND BAL APPROP	NEW REVENUE	BUDGETED FUND REVENUES	BUDGETED OPERATING TRANSFERS	BUDGETED FUND EXPENDITURE	ESTIMATED ENDING FUND CASH BALANCE	LOCAL NON-BGTD RESERVE RQMTS
General Fund	11001-05	152,921,421	-	290,248,250	290,248,250	(11,321,873)	278,197,164	153,650,634	69,873,801
Road Fund		1,040,709	-	3,008,706	3,008,706		3,737,919	311,496	311,493
Industrial Revenue Bonds PILTS	12005	1,372,756	-	1,269,405	1,269,405	-	1,269,405	1,372,756	-
Regional Detention Center	12104	404,862	99,554	-	99,554	-	99,554	305,308	-
Community Services	12201	58,480	-	28,637	28,637	-	28,637	58,480	-
TOTAL GENERAL FUND		**155,798,228**	**99,554**	**294,554,998**	**294,654,552**	**(11,321,873)**	**283,332,679**	**155,698,674**	**70,185,295**
SPECIAL REVENUE FUNDS					-				
Environmental Gross Receipts Tax	12002	1,436,742	589,399	3,040,000	3,629,399	(2,273,006)	1,356,393	847,343	-
Health Care GRT	12003	4,850,310	-	11,588,264	11,588,264	(732,998)	10,855,266	4,850,310	-
Valuation	12004	18,194,368	1,384,549	5,800,000	7,184,549	-	7,184,549	16,809,819	
Behavioral Health	12006	47,966,070	-	21,319,945	21,319,945		21,319,945	47,966,070	
Fire Districts	12101	293,528	-	1,777,661	1,777,661	-	1,777,661	293,528	-
Emergency Medical Services	12102	116,901	-	411,424	411,424	-	411,424	116,901	-
DSAP Program	12105	521,035	28,362	600,000	628,362	-	628,362	492,673	-
Law Enforcement	12151	35,889	-	225,000	225,000	-	225,000	35,889	-
DWI Seizure	12151.1	126,470	110,681	-	110,681	-	110,681	15,789	-
Farm & Range	12202	1,161	-	136	136	-	136	1,161	-
Indigent Fund	12203	20,782	-	1,000,000	1,000,000	-	1,000,000	20,782	
Clerk Recording & Filing	12204	1,201,069	156,623	770,004	926,627	-	926,627	1,044,446	-
Grants (1)	12901	2,835,360	70,956,195	23,369,283	94,325,478	-	91,637,392	5,523,446	-
Public Works Reimbursable Contracts (2)	12901.1	(1,327,989)	13,799,744	1,000,000	14,799,744	-	12,433,066	1,038,689	
Housing Voucher	12950	2,909,892	-	16,767,791	16,767,791	-	16,767,791	2,909,892	-
Housing Subsidy Linkages	12951	54,893	-	445,215	445,215	-	445,215	54,893	-
Transitional Housing	12952	116,733	-	1,298,198	1,298,198	-	1,298,198	116,733	-
Total Special Revenue Funds		**79,353,214**	**87,025,553**	**89,412,921**	**176,438,474**	**(3,006,004)**	**168,377,706**	**82,138,364**	**-**
INTERNAL SERVICE FUNDS									
Risk Management	22001	4,536,581	-	11,765,882	11,765,882	-	11,765,882	4,536,581	-
Health Self-Insurance	22002	3,843,114	-	28,853,979	28,853,979	-	28,853,979	3,843,114	-
Total Internal Service Funds		**8,379,695**	**-**	**40,619,861**	**40,619,861**	**-**	**40,619,861**	**8,379,695**	**-**
ENTERPRISE FUNDS									
Solid Waste	21001	3,157,482	130,859	5,451,124	5,581,983	-	5,581,983	3,026,623	-
Regional Juvenile Detention Ctr	21002	106,478	106,478	1,062,223	1,168,701	-	1,168,700	1	-
Housing Funds	21101-42	3,824,931	-	1,218,897	1,218,897	-	1,218,897	3,824,931	-
Housing Non Profit Fund	25001	587,597		579,705	579,705	70,000	607,705	629,597	-
Sub-Total Enterprise Funds		**7,676,488**	**237,337**	**8,311,949**	**8,549,286**	**70,000**	**8,577,285**	**7,481,152**	**-**
CAPITAL PROJECT FUNDS									
Capital Construction Fund (1)	13001	75,107,004	75,107,004	17,970,000	93,077,004	-	90,716,458	2,360,546	-
Impact Fees (1)	13050	5,889,617	5,889,617	562,799	6,452,416	-	5,674,245	778,171	-
Open Space (1)	13051	4,765,164	4,765,164	3,199,353	7,964,517	-	7,670,684	293,833	-
Total Capital Project Funds		**85,761,785**	**85,761,785**	**21,732,152**	**107,493,937**	**-**	**104,061,387**	**3,432,550**	**-**
DEBT SERVICE FUNDS									
General Obligation Debt Service	14101	12,104,643	-	20,367,160	20,367,160	-	20,367,160	12,104,643	-
96-B Jail	14301	40,424	-	331,745	331,745	4,445,820	4,777,565	40,424	-
96-B Jail Reserve	14301.2	5,438,448	-	-	-	-	-	5,438,448	-
96-A Courthouse	14303	16,687	-	275,550	275,550	3,474,775	3,750,325	16,687	-
96-A Courthouse Reserve	14303.2	4,615,582	-	-	-	-	-	4,615,582	-
2005 GRT Jail/Waste Water	14304	86,658	-	40,000	40,000	4,546,013	4,586,013	86,658	-
2005 GRT Jail/Waste Water Reserve	14304.2	4,933,749	-	-	-	-	-	4,933,749	-
2010A GRT Debt Service Fund	14305	159,602	159,602	7,000	166,602	732,998	899,600	-	-
2010A GRT Reserve	14305.2	900,000	900,000	-	900,000	(900,000)	-	-	-
2010B GRT Debt Service Fund	14309	75,503	-	70,000	70,000	46,363	116,363	75,503	-
2017A GRT Bond Admin Building	14310	871,402	871,370		871,370	1,336,793	2,208,163	32	
2017B GRT MDC Energy Conservation	14311	211,294	-	300	300	575,115	562,763	223,946	-
Total Debt Service Funds		**29,453,992**	**1,930,972**	**21,091,755**	**23,022,727**	**14,257,877**	**37,267,951**	**27,535,673**	**-**
TOTAL ALL FUNDS		**366,423,402**	**175,055,201**	**475,723,636**	**650,778,837**	**-**	**642,236,869**	**284,666,108**	**70,185,295**
Transfers In/Out					15,227,877		15,227,877		
Totals Including Transfers In/Out		**366,423,402**	**175,055,201**	**475,723,636**	**666,006,714**	**-**	**657,464,747**	**284,666,108**	**70,185,295**

-

NOTES:

(1) For all Life-To-Date Funds, such as the Grants, Capital Construction, Impact Fees, and Open Space Funds, budgets include projected LTD carryforward amounts, as approved by resolution. Budgets for those funds are subject to change based on June 30, 2018 actual balances.

(2) Fund 12901.1 Public Works Reimbursable Contracts is reported separately for presentation purposes only and is a sub-fund of the 12901 Grants Fund.

Fiscal Year 2020 Budget Recapitulation
(In dollars)

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE	LTD REVENUE & FUND BAL APPROP	NEW REVENUE	BUDGETED FUND REVENUES	BUDGETED OPERATING TRANSFERS	BUDGETED FUND EXPENDITURE	ESTIMATED ENDING FUND CASH BALANCE	LOCAL NON-BGTD RESERVE RQMTS
General Fund	11001-05	152,921,421	-	293,395,332	293,395,332	(13,077,869)	279,618,337	153,620,547	69,873,801
Road Fund		1,040,709	-	3,038,793	3,038,793		3,737,919	341,583	311,493.25
Industrial Revenue Bonds PILTS	12005	1,372,756	-	1,269,405	1,269,405	-	1,269,405	1,372,756	-
Regional Detention Center	12104	305,308	99,554	-	99,554	-	99,554	205,754	-
Community Services	12201	58,480	-	28,637	28,637	-	28,637	58,480	-
TOTAL GENERAL FUND		**155,698,674**	**99,554**	**297,732,167**	**297,831,721**	**(13,077,869)**	**284,753,852**	**155,599,120**	**70,185,295**
SPECIAL REVENUE FUNDS					-				
Environmental Gross Receipts Tax	12002	847,343	467,674	3,093,288	3,560,962	(2,045,569)	1,515,393	379,669	-
Health Care GRT	12003	4,850,310	-	11,588,264	11,588,264	-	11,588,264	4,850,310	-
Valuation	12004	16,809,819	1,384,549	5,800,000	7,184,549	-	7,184,549	15,425,270	
Behavioral Health	12006	47,966,070	-	21,746,344	21,746,344		21,746,344	47,966,070	
Fire Districts	12101	293,528	-	1,785,324	1,785,324	-	1,785,324	293,528	-
Emergency Medical Services	12102	116,901	-	411,424	411,424	-	411,424	116,901	-
DSAP Program	12105	492,673	28,362	600,000	628,362	-	628,362	464,311	-
Law Enforcement	12151	35,889	-	225,000	225,000	-	225,000	35,889	-
DWI Seizure	12151.1	15,789	15,789	-	15,789	-	15,789	-	-
Farm & Range	12202	1,161	-	136	136	-	136	1,161	-
Indigent Fund	12203	20,782	-	1,000,000	1,000,000	-	1,000,000	20,782	
Clerk Recording & Filing	12204	1,044,446	156,623	770,004	926,627	-	926,627	887,823	-
Grants (1)	12901	5,523,446	-	26,764,172	26,764,172	-	26,764,172	5,523,446	-
Public Works Reimbursable Contracts (2)	12901.1	1,038,689	-	1,000,000	1,000,000	-	1,000,000	1,038,689	
Housing Voucher	12950	2,909,892	-	16,767,791	16,767,791	-	16,767,791	2,909,892	-
Housing Subsidy Linkages	12951	54,893	-	445,215	445,215	-	445,215	54,893	-
Transitional Housing	12952	116,733	-	1,298,198	1,298,198	-	1,298,198	116,733	-
Total Special Revenue Funds		**82,138,364**	**2,052,997**	**93,295,160**	**95,348,157**	**(2,045,569)**	**93,302,588**	**80,085,367**	**-**
INTERNAL SERVICE FUNDS									
Risk Management	22001	4,536,581	-	12,631,882	12,631,882	-	12,631,882	4,536,581	-
Health Self-Insurance	22002	3,843,114	-	28,853,979	28,853,979	-	28,853,979	3,843,114	-
Total Internal Service Funds		**8,379,695**	**-**	**41,485,861**	**41,485,861**	**-**	**41,485,861**	**8,379,695**	**-**
ENTERPRISE FUNDS									
Solid Waste	21001	3,026,623	-	5,526,124	5,526,124	-	5,626,126	2,926,621	-
Regional Juvenile Detention Ctr	21002	1	-	1,062,223	1,062,223	-	1,062,223	1	-
Housing Funds	21101-42	3,824,931	-	1,218,897	1,218,897	-	1,218,897	3,824,931	-
Housing Non Profit Fund	25001	629,597		579,705	579,705	75,000	612,705	671,597	-
Sub-Total Enterprise Funds		**7,481,152**	**-**	**8,386,949**	**8,386,949**	**75,000**	**8,519,951**	**7,423,150**	**-**
CAPITAL PROJECT FUNDS									
Capital Construction Fund (1)	13001	2,360,546	2,360,546	38,450,000	40,810,546	-	19,715,409	21,095,137	-
Impact Fees (1)	13050	778,171	778,171	562,799	1,340,970	-	562,799	778,171	-
Open Space (1)	13051	293,833	293,833	3,199,353	3,493,186	-	3,199,353	293,833	-
Total Capital Project Funds		**3,432,550**	**3,432,550**	**42,212,152**	**45,644,702**	**-**	**23,477,561**	**22,167,141**	**-**
DEBT SERVICE FUNDS									
General Obligation Debt Service	14101	12,104,643	-	20,367,160	20,367,160	-	20,367,160	12,104,643	-
96-B Jail	14301	40,424	-	331,745	331,745	4,446,820	4,778,565	40,424	-
96-B Jail Reserve	14301.2	5,438,448	-	-	-	-	-	5,438,448	-
96-A Courthouse	14303	16,687	-	275,550	275,550	3,486,215	3,761,765	16,687	-
96-A Courthouse Reserve	14303.2	4,615,582	-	-	-	-	-	4,615,582	-
2005 GRT Jail/Waste Water	14304	86,658	-	40,000	40,000	4,091,138	4,131,138	86,658	-
2005 GRT Jail/Waste Water Reserve	14304.2	4,933,749	-	-	-	-	-	4,933,749	-
2010B GRT Debt Service Fund	14309	75,503	-	75,000	75,000	44,088	119,088	75,503	-
2017A GRT Bond Admin Building	14310	33	-	-	-	2,422,063	2,422,063	33	
2017B GRT MDC Energy Conservation	14311	223,946	-	300	300	558,114	546,563	235,797	-
Total Debt Service Funds		**27,535,674**	**-**	**21,089,755**	**21,089,755**	**15,048,438**	**36,126,342**	**27,547,525**	**-**
TOTAL ALL FUNDS		**284,666,109**	**5,585,101**	**504,202,044**	**509,787,145**	**-**	**487,666,155**	**301,201,998**	**70,185,295**
Transfers In/Out					15,123,438		15,123,438		
Totals Including Transfers In/Out		**284,666,109**	**5,585,101**	**504,202,044**	**524,910,583**	**-**	**502,789,592**	**301,201,998**	**70,185,295**

-

NOTES:

(1) For all Life-To-Date Funds, such as the Grants, Capital Construction, Impact Fees, and Open Space Funds, budgets include projected LTD carryforward amounts, as approved by resolution. Budgets for those funds are subject to change based on June 30, 2018 actual balances.

(2) Fund 12901.1 Public Works Reimbursable Contracts is reported separately for presentation purposes only and is a sub-fund of the 12901 Grants Fund.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
ALL FUNDS
(in dollars)

Revenues	2017 Audited Actuals	2018 Original Budget	2019 Adopted Budget	2020 Approved Plan
Property Tax	156,225,275	155,616,913	161,720,128	163,891,320
Gross Receipts Tax	147,217,579	171,947,230	178,914,908	180,814,262
Motor Vehicle	3,837,899	3,790,897	3,805,812	3,843,870
Cigarette				
Gasoline Tax	1,616,636	1,745,802	1,735,291	1,752,644
Taxes	**308,897,389**	**333,100,842**	**346,176,139**	**350,302,096**
Intergovernmental	20,344,382	29,081,284	40,807,568	44,202,457
Licenses and Permits	2,579,502	2,961,165	3,157,250	2,379,170
Fees for Services	46,754,082	51,910,124	56,343,204	57,648,704
Investment Income	2,310,931	1,346,204	1,704,595	1,697,595
Miscellaneous	9,874,627	161,384,861	198,052,603	51,404,572
Revenues	**390,760,912**	**579,784,480**	**646,241,359**	**507,634,594**
Operating Revenue	390,760,912	579,784,480	646,241,359	507,634,594
Non-Operating Revenue				
Total Revenues	**390,760,912**	**579,784,480**	**646,241,359**	**507,634,594**
Expenditures				
General Government	93,745,836	113,785,734	118,954,113	119,491,088
Public Works	30,908,537	40,157,642	46,840,876	46,885,019
Public Safety	141,109,696	184,027,587	185,396,152	193,237,289
Health & Welfare	19,070,457	34,843,589	43,172,657	42,937,688
Housing	1,386,278	2,103,430	2,570,585	2,416,921
Culture & Recreation	10,303,387	11,956,145	13,075,997	12,269,797
Operating Functional Areas	**296,524,192**	**386,874,127**	**410,010,380**	**417,237,802**
Capital Functional Areas	31,070,709	154,325,134	194,958,537	34,302,012
Debt Functional Areas	36,858,616	35,514,248	37,267,951	36,126,340
Total Expenditures	**364,453,517**	**576,713,509**	**642,236,867**	**487,666,154**
Other Financing Sources (Uses)				
Transfers In	16,938,365	14,126,875	15,227,876	15,123,438
Bonds issued & Premium	19,463,032			
Sale of Capital Assets				
Transfers Out	16,938,366	14,126,875	15,227,876	15,123,438
Total Other Financing Sources	**19,463,031**			
Net Change to Fund Balance	**45,770,427**	**3,070,971**	**4,004,492**	**19,968,440**
Fund Balance				
Beginning Fund Balance	320,123,741	365,894,168	368,965,139	372,969,630
Change in Fund Balance	45,770,427	3,070,971	4,004,492	19,968,440
Ending Fund Balance	**365,894,168**	**368,965,139**	**372,969,630**	**392,938,070**

FULL TIME EQUIVALENT (FTE) EMPLOYEES BY FUND, DIVISION & COST CENTER
FULL TIME EQUIVALENT EMPLOYEES AS OF JUNE 30, 2018

Division/Fund Cost Center Description	Cost center(s)	Actuals 2016	 2017	 2018	Budget 2019	 2020	Var. * 2019-2018
COUNTY MANAGER							
GENERAL FUND							
Commissioners	110101 - 110105	10	10	10	10	10	0
County Manager	110106	7	7	7	7	7	0
CIP-Capital Improvement Program Planning	110109	2	2	2	2	2	0
Legal	120101	13	14	14	15	15	1
Compliance Office	120102	3	3	3	2	2	-1
Compensation	230101	14	14	14	14	14	0
Employee Relations	230102	4	5	5	3	3	-2
Human Resources Training	230104	6	6	6	6	6	0
Employment Section	230106	17	17	17	13	13	-4
Payroll	230107	5	4	4	0	0	-4
Workforce Management	230108	9	9	9	1	1	-8
Economic Development	360101	6	6	6	6	6	0
MDC - CCP	450300-450301	32	32	32	0	0	-32
Supportive Housing	450303	2	0	0	0	0	0
MDC - Administrative Services	450200-450507	23	22	22	37	37	15
MDC - Dentention Center Chief	450101-450410	16	16	16	10	10	-6
MDC- Jail Administrator	450408-450609	4	4	4	2	2	-2
MDC - Operations	450400-450508	457	457	457	25	25	-432
MDC - Security Services	450300-450611	0	0	0	532	532	532
GENERAL FUND	TOTAL:	630	628	628	685	685	57
OTHER FUNDS							
PS GRT MDC	450901	0	0	0	10	10	10
OTHER FUNDS	TOTAL:	0	0	0	10	10	10
COUNTY MANAGER DIVISION SUBTOTAL		630	628	628	695	695	67
FINANCE							
GENERAL FUND							
Finance Division Support	200100	5	5	5	5	5	0
General Ledger and Accounting	210101	14	14	14	14	14	0
GL Warehouse Operations	210102	5	5	5	5	5	0
Payroll	210105	0	0	0	4	4	4
Budget Office	210106	9	9	9	9	9	0
Business Improvement & Enterprise Solut	220110	3	3	3	4	4	1
General County Service	220201	1	1	1	0	0	-1
Information Technology Core Services	240101	96	96	96	107	107	11
Treasurers Program Support	270101	7	7	7	7	7	0
Treasurers Special Accounts	270102	25	25	25	25	25	0
Treasurers Accounting	270103	6	6	6	6	6	0
County Assessor	280101	51	51	51	51	51	0
GENERAL FUND	TOTAL:	222	222	222	237	237	15
OTHER FUNDS							
Valuation Fund	280102	49	49	49	50	50	1
OTHER FUNDS	TOTAL:	49	49	49	50	50	1
FINANCE DIVISION SUBTOTAL		271	271	271	287	287	16
COMMUNITY SERVICES							
GENERAL FUND							
Communication Services	130101	8	8	8	9	9	1
Community Service Division Support	300100	4	4	4	3	3	-1
Parks & Rec Administration	310101	9.0	7.5	7.5	9	9	1.5
Arts Program & Projects	310103	1	1	1	1	1	0
Park Maintenance	310201	41	40	40	42	42	2
Community Center Program	310401-310415	66.5	68.5	68.5	65.0	65.0	-3.5
Capital Development	310501	1.0	1.0	1.0	0.0	0.0	-1
Open Space (Parks) Fund	310502	0.0	0.0	0.0	2.0	2.0	2
Aquatics Program	310601-310605	4.5	4.5	4.5	4.5	4.5	0

FULL TIME EQUIVALENT (FTE) EMPLOYEES BY FUND, DIVISION & COST CENTER
FULL TIME EQUIVALENT EMPLOYEES AS OF JUNE 30, 2018

Division/Fund	Cost center(s)	Actuals			Budget		Var. *
Cost Center Description		2016	2017	2018	2019	2020	2019-2018
Community Fitness	310703	2.5	2.5	2.5	1.5	1.5	-1
Sports Program	310801	5.0	5.0	5.0	5.0	5.0	0
Building Division	320102	22	22	22	22	22	0
Code Compliance	320103	14	14	14	14	14	0
Land - Use Planning	320104	14	14	14	14	14	0
Environmental Health	320109	9	9	9	8	8	-1
Housing	330100	5	5	5	4	4	-1
Social Services Administration	350100	5	5	5	3	3	-2
ABC Community School Partnership	350103	4.0	4.0	4.0	0.0	0.0	-4.0
Health Protection	350401	0	0	0	0	0	0
Health Promotion	350402	10	10	10	6	6	-4
Cultural Services	350502	0	0	0	0	0	0
Bureau of Elections	370101	25	25	25	25	25	0
Recording and Filing	370102	23	23	23	23	23	0
Probate Court	380101	6	6	6	6	6	0
ABC Community School Partnership	390102	0	0	0	4.5	4.5	5
GENERAL FUND	TOTAL:	279.5	279.0	279.0	271.5	271.5	-7.5
OTHER FUNDS							
Open Space (Parks) Fund	310502	11.5	12	12.0	12.5	12.5	0.5
Housing (HUD) Fund	330101	7	7	7	8	8	1
Housing Section 8 Voucher	330300	14	14	14	17	17	3
Housing Section 8 FSS Administration	330304	2	2	2	2	2	0
Housing Section 8 Voucher - Administration	330310	0	0	0	0	0	0
Housing El Centro New Construction	330401	1	1	1	0	0	-1
Housing Liph Seybold	330501	1	1	1	0	0	-1
Housing Home Rehab	330601	2	2	2	1	1	-1
OTHER FUNDS	TOTAL:	39	39	39	40.5	40.5	2
COMMUNITY SERVICES DIVISION SUBTOTAL		318.0	318.0	318.0	312.0	312.0	-6.0
PUBLIC SAFETY							
GENERAL FUND							
Public Safety Division Support	400100	4	4	4	8	8	4
Workforce Management	400200	0	0	0	6	6	6
Communications Administration	410101	6	6	6	7	7	1
Communications Operations	410102	48	48	48	46	46	-2
Emergency Preparedness Administration	420101	0	0	0	9	9	9
Fire Prevention	430101	2	5	5	0	0	-5
Fire Operations	430102	238	234	234	240	240	6
Fire Support Services	430103	11	12	12	9	9	-3
Office of Emergency Management	430601	7	5	5	0	0	-5
YSC Administrative Services	440100	8	9	9	8	8	-1
YSC Support Services	440200	18.5	18.5	18.5	18.5	18.5	0
YSC Operations	440300	2	2	2	2	2	0
YSC Security	440400	67	67	67	69	69	2
YSC Alternative Programs	440500	11	11	11	9	9	-2
YSC Childrens Community Mental Health	440600	4	4	4	4	4	0
Animal Care	470101	17	17	17	18	18	1
Sheriff Headquarters	480101	23	24	24	23	23	-1
Sheriff Metro Air	480201	0	0	0	0	0	0
Sheriff Field Services	480301	197	205	205	202	202	-3
Sheriff Criminal Investigations	480401	83	80	80	74	74	-6
Sheriff Judicial Operations (Court Services)	480501	73	71	71	81	81	10
Sheriff Professional Standards	480601	31	28	28	31	31	3
DWI Seizures-Sheriff	480801	0	0	0	1	1	1
GENERAL FUND	TOTAL:	850.5	850.5	850.5	865.5	865.5	15.0
OTHER FUNDS							
YSC Regional Units	440701	16	16	16	16	16	0
YSC AYUDA Grants	440801	1	1	1	1	1	0

FULL TIME EQUIVALENT (FTE) EMPLOYEES BY FUND, DIVISION & COST CENTER
FULL TIME EQUIVALENT EMPLOYEES AS OF JUNE 30, 2018

Division/Fund	Cost center(s)	Actuals			Budget		Var. *
Cost Center Description		2016	2017	2018	2019	2020	2019-2018
Local DWI Administration	460101	8	8	8	9	9	1
Community Case Management	460102	0	0	0	0	0	0
Addictions Treatment Program	460103	25	26	26	22	22	-4
Value Options - Methamphetamine	460105	0	0	0	0	0	0
DFA - DWI	460107	0	0	0	0	0	0
MATS Building Maintenance	460109	4	5	5	4	4	-1
Detoxification	460110	23	23	23	24	24	1
DSAP Initiatives	460112	3	1	1	0	0	-1
Behavioral Health Housing	460113	0	2	2	4	4	2
BHT-Housing	460116	0	0	0	19	19	19
PS GRT Animal Care	470901	0	0	0	20	20	20
DSAP Optum Health/Women & Children	460201	1	1	1	1	1	0
PS GRT Sheriff's	480901	0	0	0	10	10	10
OTHER FUNDS	TOTAL:	81.0	83.0	83.0	130.0	130.0	47.0
PUBLIC SAFETY DIVISION SUBTOTAL		931.5	933.5	933.5	995.5	995.5	62.0
PUBLIC WORKS							
GENERAL FUND							
Fleet & Facilities Administration	510101	4	4	4	4	4	0
Vehicle Maintenance	510102	30	30	30	30	30	0
Building Maintenance	510103	46	46	46	46	46	0
Custodial Services	510104	45.5	45.5	45.5	42.5	42.5	-3
CIP - Administrative	510501	13	13	13	13	13	0
Traffic Engineering	520101	14	14	14	13	13	-1
Road Maintenance	520102	46	46	46	47	47	1
Storm Drainage	520103	5	5	5	7	7	2
Area Collection Serv	520106	0	0	0	6	6	6
Graffiti Removal Program	520109	4	4	4	3	3	-1
Solid Waste Administration	520110	2	2	2	2	2	0
Real Estate /Right of Way	530101	0	0	0	0	0	0
Technical Planning	530102	4	4	4	1	1	-3
Natural Resources	530103	7	7	7	0	0	-7
Geographic Information Systems	530105	11	11	11	1	1	-10
Review & Permitting	530108	7	7	7	0	0	-7
Development Review	550101	9	9	9	9	9	0
Engineering	550102	17	17	17	16	16	-1
Construction	550103	12	12	12	12	12	0
Transport Planning	550105	0	0	0	3	3	3
Natural Resources	550106	0	0	0	15	15	15
Public Works Division Support	560101	9	9	9	8	8	-1
GENERAL FUND	TOTAL:	285.5	285.5	285.5	278.5	278.5	-7.0
OTHER FUNDS							
Solid Waste Collections	520106	4	4	4	6	6	2
EMTS 1/8 GRT	520107	0	0	0	7	7	7
East Mountain Transfer Station	520108	7	7	7	0	0	-7
OTHER FUNDS	TOTAL:	11	11	11	13	13	2
PUBLIC WORKS DIVISION SUBTOTAL		296.5	296.5	296.5	291.5	291.5	-5.0
GENERAL SERVICES							
GENERAL FUND							
General Services Division Support	600100	5	5	5	5	5	0
Purchasing Office	250101	19	19	19	19	19	0
Accounts Payable	250104	9	9	9	9	9	0
Risk Management	260103	11	11	11	12	12	1
Quality Assurance	260104	2	2	2	2	2	0
Records Management	260301	3	3	3	3	3	0
Real Estate / Right of Way	610101	6	6	6	6	6	0
Constituent Services	620101	8	8	8	8	8	0
Inventory Admin	620102	11.0	11	11	11	11	0
Prining & Graphics	620103	3	3	3	3	3	0

FULL TIME EQUIVALENT (FTE) EMPLOYEES BY FUND, DIVISION & COST CENTER
FULL TIME EQUIVALENT EMPLOYEES AS OF JUNE 30, 2018

Division/Fund	Cost center(s)	Actuals			Budget		Var. *
Cost Center Description		2016	2017	2018	2019	2020	2019-2018
GENERAL FUND	TOTAL:	77	77	77	78	78	1
OTHER FUNDS							
PBS Behavioral Health	250105	0	0	0	2	2	2
OTHER FUNDS	TOTAL:	0	0	0	2	2	2
GENERAL SERVICES DIVISION SUBTOTAL		77	77	77	80	80	3
GENERAL FUND		2,345	2,342	2,342	2,416	2,416	74
OTHER FUNDS		180	182	182	246	246	64
TOTAL ALL FUNDS		2,524	2,524	2,524	2,661	2,661	137

* See detail within department program summary sections for significance of position changes on services.

POSITIONS CHANGES BY BERNALILLO COUNTY COMMISSION SINCE FISCAL YEAR 2017

DIVISION	POSITIONS	NO.	APPROVED
Community Services	Inclusion Manager	-1	04/25/17
Community Services	Recreation Specialist Senior	-1	04/25/17
Community Services	Fitness Facility Coordinator	-1	04/25/17
Community Services	Health Protection Scientist I	-1	04/25/17
Community Services	Administrative Assistant - Senior	-1	04/25/17
Community Services	Recreation Coordinator	-0.5	04/25/17
Community Services	Family Literacy Program Assistant	-1.5	04/25/17
County Manager	Assistant County Attorney	1	04/24/18
County Manager	Corrections Officer -MDC	74	12/12/17
County Manager	Administrative Officer I	2	12/12/17
County Manager	Custodian	2	04/10/18
County Manager	HR Classification and Compensation Analyst	2	04/24/18
County Manager	Inmate Discipline Coordinator MDC	2	12/12/17
County Manager	MDC Security Aide	6	12/12/17
County Manager	Quality Compliance Supervisor	1	12/12/17
Finance	Business Improvement Coordinator	1	12/12/17
Health & Public Safety	Behavorial Health Director	1	09/13/16
Health & Public Safety	Sergeant	1	11/29/16
Health & Public Safety	Animal Care Customer Services Representative	5	02/27/18
Health & Public Safety	Animal Care Services Behaviorist	1	02/27/18
Health & Public Safety	Animal Care Services Outreach Manager	1	02/27/18
Health & Public Safety	Animal Care Services Volunteer Program Coordinator	1	02/27/18
Health & Public Safety	Animal Care Services Placement Coordinator	1	02/27/18
Health & Public Safety	Animal Care Services Veterinarian	1	02/27/18
Health & Public Safety	Animal Care Services Veterinary Technician	1	02/27/18
Health & Public Safety	Animal Care Services Animal Care Technician	8	02/27/18
Health & Public Safety	Animal Care Services Veterinary Assistant	1	02/27/18
Health & Public Safety	Assistant Director of Behavioral Health Programs	1	10/10/17
Health & Public Safety	Public Health Specialist	1	10/10/17
Health & Public Safety	Community Case Manager	1	10/10/17
Health & Public Safety	Behavioral Health Services Administrator	1	10/10/17
Health & Public Safety	Behavioral Health Program Specialist II	5	10/10/17
Health & Public Safety	Statistical Analyst-Department of Behavioral Health Services	1	10/10/17
Health & Public Safety	Administraitive Officer II	1	10/10/17
Health & Public Safety	Special Projects Coordinator	2	10/10/17
Health & Public Safety	Records Management and Data Entry	2	10/10/17
Health & Public Safety	Senior Procurement Technician	2	10/10/17
Health & Public Safety	Accountant	1	10/10/17
Health & Public Safety	Executive Assistant	1	10/10/17
Health & Public Safety	Deputy First Class	10	12/12/17
Health & Public Safety	Deputy First Class	2	02/13/18
Pubic Works	Custodian	-1	04/25/17
Pubic Works	Signal Technician	-1	04/25/17
Pubic Works	Graffiti Removal Technician	-1	04/25/17
Pubic Works	Accounting Technician-Senior	-1	04/25/17
Pubic Works	Custodian	-1	04/25/17
Pubic Works	Road Maintainer Coordinator	1	04/10/18
Pubic Works	Heavy Equipment Operator I	1	04/10/18
Pubic Works	Highway Maintainer I	1	04/10/18
Pubic Works	Education Coordinator	1	04/10/18
Pubic Works	Solid Waste Account Specialist	1	04/10/18
	NEW POSITIONS TOTAL:	137	

POSITIONS CHANGES BY BERNALILLO COUNTY COMMISSION SINCE FISCAL YEAR 2017

In FY17 Management made an executive decision to be fiscally responsible and approved the reduction of twelve FTE positions. This reduction permanently eliminated frozen positions as well as positions that had been vacant for an extensive period.

County Manager:

Human Resources: The addition of the classification and compensation analyst positions will help to develop the effectiveness of compensation and classification solutions for the county. They will work with various county departments in conducting job audits, salary analysis, and performance evaluations. The assistant county attorney will assist the human resources department with EEOC, Collective Bargaining Agreements (CBA), employment discrimination, harassment, American's with Disabilities ADA, Family Medical Leave Act (FMLA) and employee complaint issues.

Metropolitan Detention Center: Six security service aides, two inmate discipline coordinators, and one quality compliance supervisor were added to the FTE count to take over tasks that are currently being completed by correctional officer posts. This will enable the correctional officers to return to security positions and will help serve as relief factor for the high demand of correctional officers. The quality compliance supervisor position is a new support staff position responsible for the supervision of the McClendon Initiatives, American Correctional Association, Prison Rape Elimination Act and the inmate grievances/discipline. The inmate grievance coordinator positions will be responsible for overseeing all inmate grievances. Term employees are to be utilized temporarily throughout the county to assist departments in managing their operations. In fiscal year 2018 management looked at the number of term positions at the metropolitan detention center and the decision was made to convert two administrative officer I and seventy-four correction officer positions to permanent in order to maintain and improve service levels in the community.

Finance:

The business improvement and performance office (BIPO) added a business improvement coordinator to support the county with critical performance management and business improvement tasks. BIPO works with the county's 30+ departments and elected officials to establish, track and maintain nearly 300 performance measures and objectives, which includes maintenance of webpages, dashboards and datasets as well as operational support with industry benchmarking and data integrity. This is critical to ensure efficient, effective, cost effective and innovative operations. In addition, BIPO provides transparent and internal budget, travel, and various other financial and operating reports and dashboards using OpenGov. This position will support all of these areas in addition to providing special project assistance needed for various business improvement initiatives to enhance efficiencies and effectiveness of county operations.

Health & Public Safety:

Animal Care: The positions added will be utilized to oversee and maintain the day to day operations and services of a new 24/7 facility for housing 170 dogs, 110 cats, adoption, reclaim, placement, licensing/permits, microchipping, vaccination, and spay/neutering and outreach programs of animals within the county. The new staffing is essential to ensure services are met at the Bernalillo County Animal Care and Resource Center.

Sheriff: Out of the twelve added deputy first class positions ten will supplement the uniformed patrol function of the field services division within the sheriff's office. The remaining two deputy first class positions will serve as a responder to service calls related to the metro crisis team.

Behavioral Health: Since the merger of the department of behavioral health services and substance abuse programs, additional staff were necessary to perform, oversee and manage the operations of the behavioral health initiative. Included in these new positions is the assistant director, public health specialist, community case manager, services administrator, program specialist II, statistical analyst, administrative officer II, special projects coordinator, records management and data entry, senior procurement technician, accountant, and executive assistant.

Public Works:

Solid Waste: The solid waste program is expanding educational programs relating to solid waste management and waste minimization, as required by the solid waste ordinance. The education coordinator will provide public education and outreach on solid waste programs and initiatives including curbside recycling, commercial recycling, litter prevention, reduce illegal dumping, proper household hazardous waste disposal, and waste reduction principles. The solid waste account specialist will assist in day-to-day operations of the solid waste program, which will include delinquent account collections. The funding for these positions resides in the solid waste enterprise fund.

Operations & Maintenance: The road maintenance coordinator will be responsible for supervising and coordinating road maintenance activities. The heavy equipment operator I and highway maintainer I positions were added to county operation and maintenance storm drain section. Additional responsibilities under an agreement with Middle Rio Grande Conservancy District and Bureau of Land Management were absorbed and maintenance of specific drains for storm water. As we have increased the amount of infrastructure to maintain, we should equivalently increase the work force and equipment to do so. This is the first stage of the formation of a crew that will be responsible for those maintenance items.

Full Time Equivalent (FTE) Employees by Position Group

DEPARTMENT	POSITION GROUP	FY17	FY18	FY19	FY20
Commissioners					
	Elected \ Appointed	10.00	10.00	10.00	10.00
Commissioners Totals:		10.00	10.00	10.00	10.00
County Manager					
	Elected \ Appointed	1.00	1.00	1.00	1.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	7.00	7.00	7.00	7.00
County Manager Totals:		9.00	9.00	9.00	9.00
Legal					
	Executive	8.00	8.00	9.00	9.00
	Non Represented	9.00	9.00	8.00	8.00
Legal Totals:		17.00	17.00	17.00	17.00
Human Resources					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	53.00	53.00	36.00	36.00
	White Collar	1.00	1.00	0.00	0.00
Human Resources Totals:		55.00	55.00	37.00	37.00
Economic Development					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	5.00	5.00	5.00	5.00
Economic Development Totals:		6.00	6.00	6.00	6.00
Finance Division Support					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	4.00	4.00	5.00	5.00
Finance Division Support Totals:		5.00	5.00	6.00	6.00
Information Technology					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	95.00	95.00	106.00	106.00
Information Technology Totals:		96.00	96.00	107.00	107.00
Accounting & Budget					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	27.00	27.00	31.00	31.00
Accounting & Budget Totals:		28.00	28.00	32.00	32.00
Business Improvement & Performance Office					
	Executive	0.00	0.00	0.00	0.00
	Non Represented	4.00	4.00	4.00	4.00
	PS Sheriff	0.00	0.00	0.00	0.00
Business Improvement & Performance Office Totals:		4.00	4.00	4.00	4.00
Treasurer					
	Elected \ Appointed	3.00	3.00	3.00	3.00
	Non Represented	28.00	28.00	28.00	28.00
	White Collar	7.00	7.00	7.00	7.00
Treasurer Totals:		38.00	38.00	38.00	38.00
Assessor					
	Elected \ Appointed	3.00	3.00	3.00	3.00
	Non Represented	32.00	32.00	32.00	32.00
	White Collar	16.00	16.00	16.00	16.00
Assessor Totals:		51.00	51.00	51.00	51.00
Valuation Fund 12004					
	Non Represented	35.00	35.00	36.00	36.00
	White Collar	14.00	14.00	14.00	14.00
Valuation Fund 12004 Totals:		49.00	49.00	50.00	50.00
Community Services Division Support					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	3.00	3.00	2.00	2.00
Community Services Division Support Totals:		4.00	4.00	3.00	3.00

Full Time Equivalent (FTE) Employees by Position Group

DEPARTMENT	POSITION GROUP	FY17	FY18	FY19	FY20
Communication Services					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	7.00	7.00	8.00	8.00
Communications Totals:		8.00	8.00	9.00	9.00
Parks and Recreation					
	Blue Collar	39.00	39.00	41.00	41.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	85.00	85.00	82.00	82.00
	White Collar	4.00	4.00	4.00	4.00
Parks and Recreation Totals:		129.00	129.00	128.00	128.00
Open Space (Parks) Fund 13051					
	Blue Collar	8.00	8.00	7.00	7.00
	Non Represented	5.00	5.00	7.50	7.50
Open Space (Parks) Fund 13051 Totals:		13.00	13.00	14.50	14.50
Planning & Development Services					
	Blue Collar	2.00	2.00	2.00	2.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	56.00	56.00	55.00	55.00
Planning and Development Services Totals:		59.00	59.00	58.00	58.00
Housing					
	Non Represented	3.00	3.00	4.00	4.00
	White Collar	2.00	2.00	0.00	0.00
Housing Totals:		5.00	5.00	4.00	4.00
Housing (HUD) Funds 12950,21101,21110,21141,21142					
	Blue Collar	2.00	2.00	2.00	2.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	12.00	12.00	10.00	10.00
	White Collar	12.00	12.00	14.00	14.00
Housing (HUD) Funds 12950,21101,21110,21141,21142 Totals:		27.00	27.00	27.00	27.00
Office Of Health and Social Services					
	Blue Collar	0.00	0.00	0.00	0.00
	Non Represented	19.00	19.00	13.50	13.50
Office Of Health and Social Services Totals:		19.00	19.00	13.50	13.50
Clerk					
	Elected \ Appointed	3.00	3.00	3.00	3.00
	Non Represented	24.00	24.00	26.00	26.00
	White Collar	21.00	21.00	19.00	19.00
Clerk Totals:		48.00	48.00	48.00	48.00
Probate Judge					
	Elected \ Appointed	1.00	1.00	1.00	1.00
	Non Represented	3.00	3.00	2.00	2.00
	White Collar	2.00	2.00	3.00	3.00
Probate Judge Totals:		6.00	6.00	6.00	6.00
Public Safety Division Support					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	3.00	3.00	10.00	10.00
	White Collar	0.00	0.00	3.00	3.00
Public Safety Division Support Totals:		4.00	4.00	14.00	14.00
Emergency Communications Center					
	Executive	0.00	0.00	1.00	1.00
	Non Represented	10.00	10.00	10.00	10.00
	White Collar	44.00	44.00	42.00	42.00
Emergency Communications Center Totals:		54.00	54.00	53.00	53.00
Emergency Management					
	Non Represented	5.00	5.00	5.00	5.00
Emergency Management Totals:		5.00	5.00	5.00	5.00

Full Time Equivalent (FTE) Employees by Position Group

DEPARTMENT	POSITION GROUP	FY17	FY18	FY19	FY20
Fire & Rescue					
	Non Represented	10.00	10.00	8.00	8.00
	PS Fire	232.00	232.00	232.00	232.00
	PS Fire Management	8.00	8.00	8.00	8.00
	White Collar	1.00	1.00	1.00	1.00
Fire & Rescue Totals:		251.00	251.00	249.00	249.00
Youth Services Center					
	Blue Collar	7.00	7.00	7.00	7.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	37.50	37.50	22.50	22.50
	PS Detention	67.00	67.00	80.00	80.00
	White Collar	0.00	0.00	0.00	0.00
Youth Services Center Totals:		112.50	112.50	110.50	110.50
Regional Juv. Det. Ctr Fund 21002					
	Non Represented	5.00	5.00	5.00	5.00
	PS Detention	11.00	11.00	11.00	11.00
Regional Juv. Det. Ctr Fund 21002 Totals:		16.00	16.00	16.00	16.00
Metropolitan Detention Center					
	Blue Collar	13.00	13.00	15.00	15.00
	Executive	2.00	2.00	3.00	3.00
	Non Represented	64.00	64.00	66.00	66.00
	PS Correction Management	11.00	11.00	10.00	10.00
	PS Corrections	393.00	393.00	467.00	467.00
	White Collar	48.00	48.00	56.00	56.00
Metropolitan Detention Center Totals:		531.00	531.00	617.00	617.00
DWI-Grant Fund 12901					
	Blue Collar	3.00	3.00	0.00	0.00
	Executive	1.00	1.00	0.00	0.00
	Non Represented	59.00	59.00	55.00	55.00
	White Collar	1.00	1.00	0.00	0.00
DWI-Grant Fund 12901 Totals:		64.00	64.00	55.00	55.00
Behavioral Health Services					
	Executive	0.00	0.00	1.00	1.00
	Blue Collar	0.00	0.00	3.00	3.00
	Non Represented	2.00	2.00	24.00	24.00
Behavioral Health Services Totals:		2.00	2.00	28.00	28.00
Animal Care Services					
	Blue Collar	11.00	11.00	11.00	11.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	4.00	4.00	25.00	25.00
	White Collar	1.00	1.00	1.00	1.00
Animal Care Services Totals:		17.00	17.00	38.00	38.00
Sheriff					
	Blue Collar	1.00	1.00	1.00	1.00
	Elected \ Appointed	4.00	4.00	4.00	4.00
	Non Represented	45.00	45.00	46.00	46.00
	PS Security Officers	30.00	30.00	30.00	30.00
	PS SheriffS	298.00	298.00	311.00	311.00
	PS SheriffS Management	8.00	8.00	8.00	8.00
	White Collar	22.00	22.00	21.00	21.00
Sheriff Totals:		408.00	408.00	421.00	421.00
Public Works Division Support					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	5.00	5.00	4.00	4.00
	White Collar	3.00	3.00	3.00	3.00
Public Works Division Support Totals:		9.00	9.00	8.00	8.00

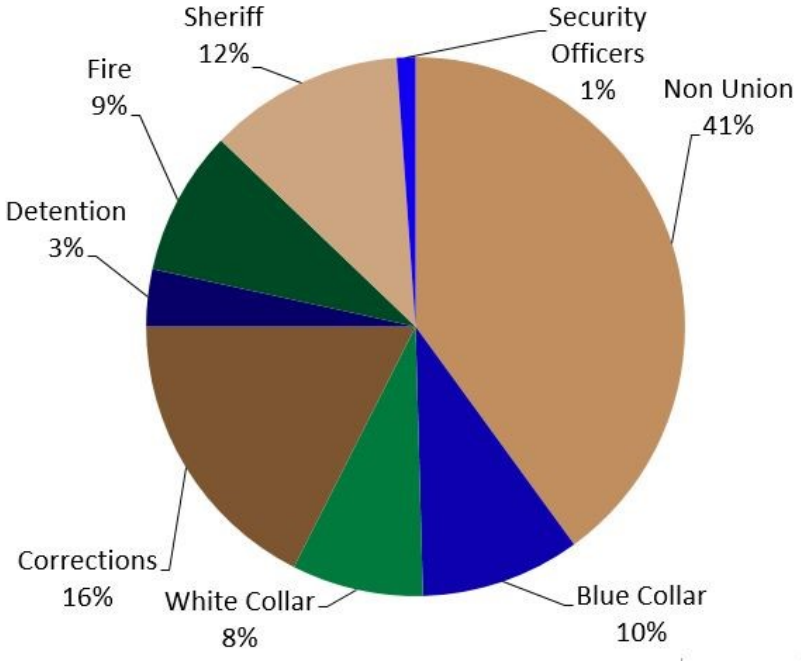
Full Time Equivalent (FTE) Employees by Position Group

DEPARTMENT	POSITION GROUP	FY17	FY18	FY19	FY20
Fleet & Facilities Management					
	Blue Collar	105.00	105.00	105.00	105.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	31.50	31.50	28.50	28.50
	White Collar	1.00	1.00	1.00	1.00
Fleet & Facilities Management Totals:		138.50	138.50	135.50	135.50
Operations and Maintenance					
	Blue Collar	47.00	47.00	53.00	53.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	23.00	23.00	36.00	36.00
Operations and Maintenance Totals:		71.00	71.00	90.00	90.00
Solid Waste 21001					
	Blue Collar	6.00	6.00	0.00	0.00
	Executive	0.00	0.00	0.00	0.00
	Non Represented	4.00	4.00	5.00	5.00
	White Collar	1.00	1.00	1.00	1.00
Solid Waste 21001 Totals:		11.00	11.00	6.00	6.00
Infrastructure Planning Geo Resources					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	28.00	28.00	1.00	1.00
Infrastructure Planning Geo Resources Totals:		29.00	29.00	2.00	2.00
Technical Services					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	35.00	35.00	53.00	53.00
	White Collar	2.00	2.00	1.00	1.00
Technical Services Totals:		38.00	38.00	55.00	55.00
General Services Division Support					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	4.00	4.00	4.00	4.00
General Services Division Support Totals:		5.00	5.00	5.00	5.00
Procurement & Business Services					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	27.00	27.00	29.00	29.00
Procurement & Business Services Totals:		28.00	28.00	30.00	30.00
Risk Management					
	Executive	1.00	1.00	1.00	1.00
	Non Represented	14.00	14.00	15.00	15.00
	White Collar	1.00	1.00	1.00	1.00
Risk Management Totals:		16.00	16.00	17.00	17.00
Real Estate / Right of Way					
	Executive	0.00	0.00	0.00	0.00
	Non Represented	6.00	6.00	6.00	6.00
Real Estate / Right of Way Totals:		6.00	6.00	6.00	6.00
Constituent and Support Services					
	Blue Collar	8.00	8.00	8.00	8.00
	Executive	1.00	1.00	1.00	1.00
	Non Represented	12.00	12.00	12.00	12.00
	White Collar	1.00	1.00	1.00	1.00
Constituent and Support Services Totals:		22.00	22.00	22.00	22.00
GRAND TOTAL:		2,524.00	2,524.00	2,661.00	2,661.00

All full-time and part-time regular filled and vacant positions are approved by the Bernalillo County Commission.

FULL TIME EQUIVALENT (FTE) EMPLOYEES BY POSITION GROUP

POSITION GROUP	FY17	FY18	FY19	FY20
Elected/Appointed	25	25	25	25
Executive	62	62	36	36
Non Represented	922	922	977	977
Correction Management	11	11	10	10
Fire Management	8	8	8	8
Sheriff Management	8	8	8	8
Non-Union Total:	1,036	1,036	1,064	1,064
Blue Collar	252	252	255	255
White Collar	205	205	210	210
Corrections	393	393	467	467
Detention	78	78	91	91
Fire	232	232	232	232
Sheriff	298	298	312	312
Security Officers	30	30	30	30
Union Total	1,488	1,488	1,597	1,597
Total Number of FTE	2,524	2,524	2,661	2,661

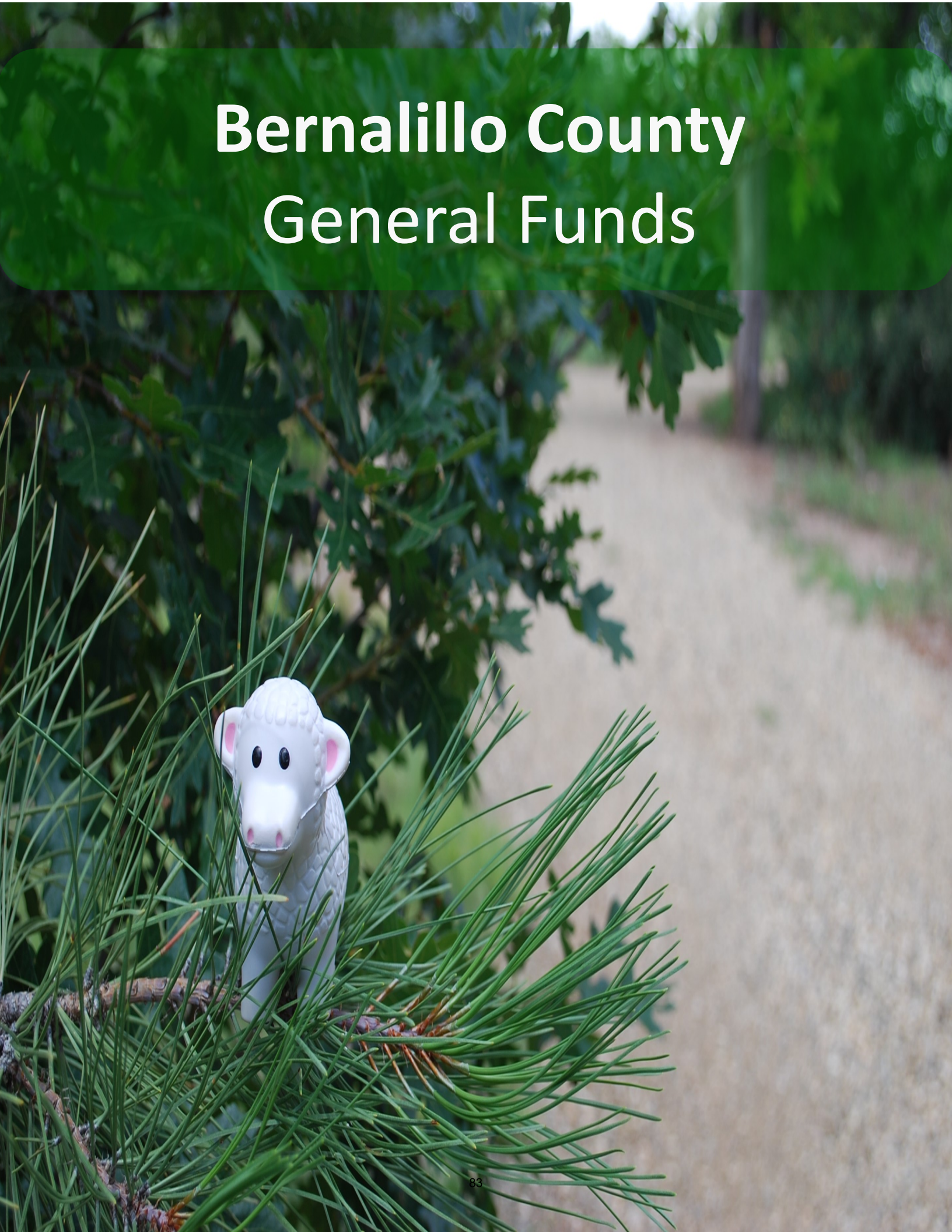


* Non-union employees are classified employees consisting of nonexempt and exempt employees which are covered by County Rules and Regulations. Full-time Fair Labor Standards Act (FLSA) nonexempt employees are paid on an hourly basis for hours worked and FLSA exempt employees are paid based on a fixed annual salary.

Bernalillo County Taxing Authority Fiscal Year 2019
(in dollars)

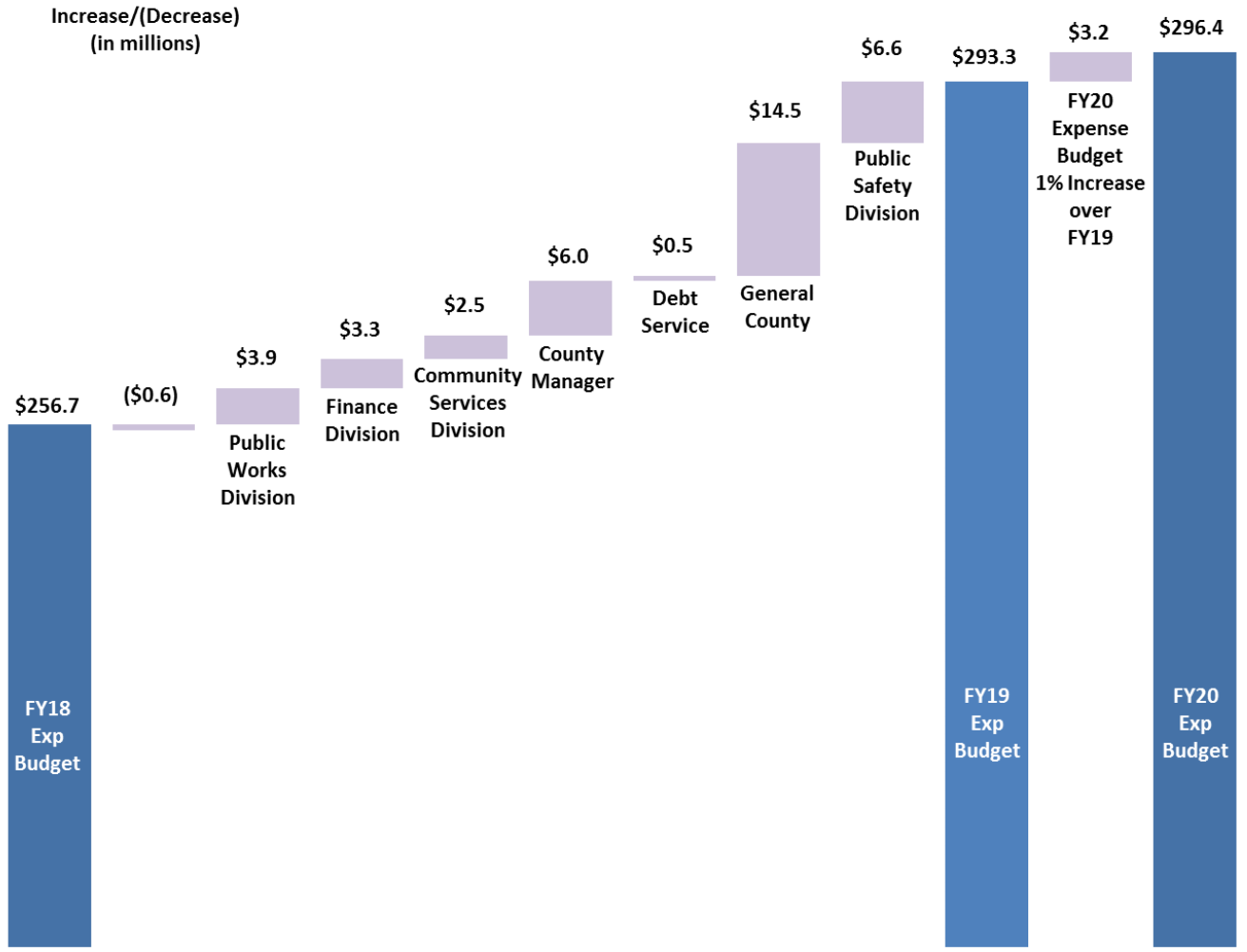
	REVENUE SOURCE	TOTAL AUTHORITY	IN EFFECT	AVAILABLE	PURPOSE	IMPOSED	FY 2019 BUDGETED REVENUE	ADD'L REVENUE IF MAX IMPOSED
PROPERTY TAX	Operating Levy (NMSA 7-37-7B1)	11.85 mills	10.75 mills	1.10 mills	General Purposes	Commission approval DFA-LGD notified 9/1	$ 124,068,133	$ 17,318,529
	Open Space Levy (NMSA 7-37-7C2)	0.20 mills	0.20 mills	0.00 mills. Voters have approved an additional .10 mills and enacting a total of .20 mills for open space for 15 years to sunset in 2030	Open Space	Commission approval for .10 mills any additional millage is voter approved.	$ 2,872,625	None
	Debt Service Levy (NMSA 4-49-7 & 7-37-7C1)	Outstanding GO bonds may not exceed assessed valuation x 4% = $661,700,484 at 7/01/18.	$88,690,000 Outstanding GO Bonds 6/30/18 13.40% of capacity 1.265 mills FY17.	$573,010,484 available in GO bonds capacity	Debt Service	GO bond issues approved by voters	$ 20,367,160	$25,000,000 based on 2.5 mills for 20 years
	Judgment Mill Levy (NMSA 7-37-7C3)	Judgments above $100,000	0.011 mills	0 mills	Judgments	DFA approval	$ 1,050,000	None
GROSS RECEIPTS TAX - COUNTYWIDE	County Gross Receipts Tax (NMSA 7-20E9 thru 11)	Three separate 1/8 cent and one 1/16 cent	Three separate 1/8 cent and one 1/16 cent	0 cent	First 1/8, third 1/8 and 1/16th public safety Second 1/8 - $1M for indigent patients and balance for general purposes	Third 1/8 and 1/16 may be subject to positive referendum (vote)	$ 80,150,478	None
	County Hold Harmless Gross Receipts Tax	Three 1/8 increments	Three 1/8 increments	0 cent	First 1/8 general purpose, Second 1/8 behavioral and mental health needs of the county, Third increment is general purpose	Commission approval	$ 63,959,835	None
	County Correctional Facility Tax (NMSA 7-20F-1 thru 12)	Two 1/16 increments	1/8 cent	0 cent	Construct or operate correctional facility; extradite/transport prisoners	May be subject to positive referendum (vote)	$ 19,176,331	None
	County Healthcare Tax (NMSA 7-20E-18)	Two 1/16 increments	1/8 cent	0 cent	First 1/16 dedicated to County Medicaid Fund, Second 1/16 dedicated to indigent patients	Commission review & approval needed to impose additional 5 year period increment.	$ 11,588,264	None
	County Area Emergency Communications and Emergency Medical and Behavioral Health Services Tax	1/4 cent	None	1/4 cent	Communications Center, Emergency Medical Services	Positive referendum (vote)	None	$ 46,353,056
	County Capital Outlay Tax (NMSA 7-20E-21)	1/4 cent	None	1/4 cent	Building and Infrastructure	Positive referendum (vote)	None	$ 46,353,056
	County Quality of Life NMSA 7-20E-24)	1/4 cent	None	1/4 cent	Cultural programs Advisory Board req.	Positive referendum (vote)	None	$ 46,353,056
GROSS RECEIPTS TAX - UNICORPORATED	County Environmental Tax (NMSA 7-20E-17)	1/8 cent	1/8 cent	None	Water, sewer, solid waste	Commission approval	$ 3,040,000	None
	County Fire Excise Tax (NMSA 7-20E-	Two 1/8 cent or 1/4 cent	None	1/4 cent	Independent fire districts	Positive referendum (vote)	None	$ 6,080,000
	County Infrastructure Tax (NMSA 7-20E-19)	1/8 cent	None	1/8 cent	General purposes, economic development	Positive referendum (vote)	None	$ 3,040,000
	County Regional Transit (NMSA)	1/2 cent	None	1/2 cent	Any revenue collected is paid to the State of New Mexico	Positive referendum (vote)	None	None
GAS	County Gasoline Tax (NMSA 7-24A-5)	One or two cent tax	None	2 cents	Transit, roads along transit routes	Positive referendum vote, develop County	None	$ 250,000

Bernalillo County
General Funds



GENERAL FUND EXPENDITURE CHANGES FROM FISCAL YEAR 2018 TO FISCAL YEAR 2019 TO FISCAL YEAR 2020

Similarly, the general fund expenditure base budget waterfall chart shows expected increases in health & public safety division, public works division, finance division, community services division, county manager division, debt service and general county expenditures totaling $37.2 million along with a slight $654.8 thousand decrease in the general services division. The overall increase from fiscal year 2018 to 2019 will be $36.5 million. A 1% increase from fiscal year 2019 to 2020 will result in an approximate fiscal year base budget of $296.4 million in fiscal year 2020.



The general fund expenditure budget does not include the general fund sub-funds PILT $1.3 million, regional detention center $99.6 thousand, and community services fund $28.6 thousand for which the expenditure of funding has been restricted to specific purposes by the Bernalillo County Commission and is not available for general operating purposes. Subsequent reporting of general fund activity is exclusive of these three funds.

GENERAL FUND REVENUE FORECAST

	Actuals FY17	Budget FY18	Budget FY19	% Change FY19 v. FY18		Budget FY20	% Change FY20 v. FY19
Property Taxes	127,562,559	127,671,967	132,412,915	3.71%		134,584,107	1.64%
Gross Receipts Taxes	111,887,319	136,966,699	141,966,699	3.65%		143,386,366	1.00%
Motor Vehicle Taxes	3,837,899	3,790,897	3,805,812	0.39%		3,843,870	1.00%
Gasoline Taxes	1,616,636	1,745,802	1,735,291	-0.60%		1,752,644	1.00%
Intergovernmental	1,249,539	290,000	-	-100.00%	(1)	-	N/A
Licenses and Permits	2,579,502	2,961,165	3,157,250	6.62%	(2)	2,742,670	-13.13%
Charges for Services	6,042,668	5,321,136	6,057,205	13.83%		6,058,205	0.02%
Investment Income	1,128,083	650,000	1,000,000	53.85%	(3)	1,000,000	0.00%
Miscellaneous Income	5,242,522	2,889,831	3,121,783	8.03%		3,066,263	0.00%
Total General Fund Operating Revenue	**261,146,727**	**282,287,497**	**293,256,955**	**3.89%**		**296,434,125**	**1.08%**
Non-Operating Revenue	-	-	-			-	
Total Operating & Non-Operating Revenue	**261,146,727**	**282,287,497**	**293,256,955**	**3.89%**	**(4)**	**296,434,125**	**1.08%**

NOTES:

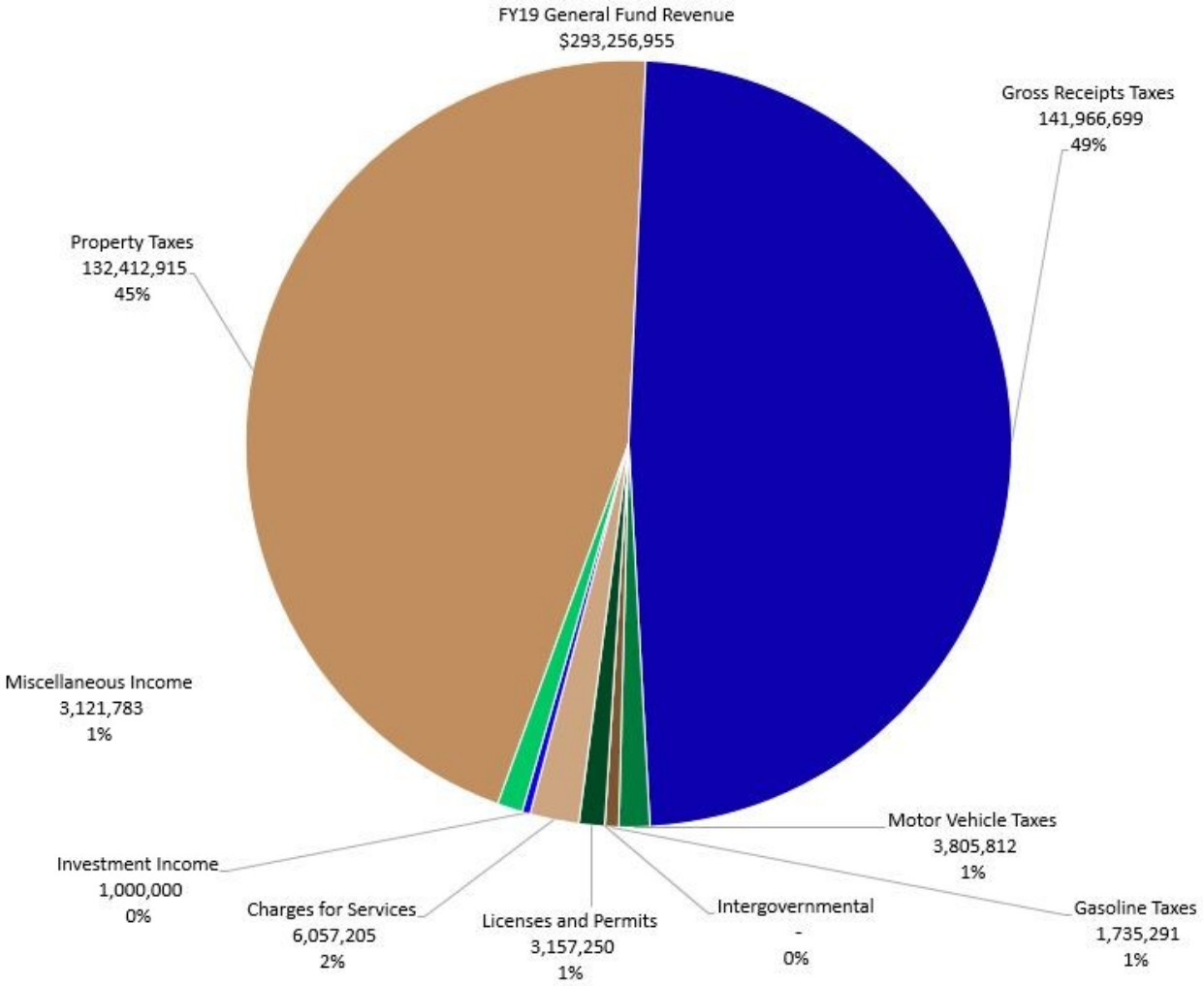
(1) Currently there is no planned inter governmental revenue for fiscal year 2019 due to decreases in federal programs.
(2) License and permit revenue is less in fiscal year 2020 due to projects projected to start in fiscal year 2019.
(3) Investments are in a core portfolio which is actively managed and has led to increase in revenue generation.
(4) The general fund revenue budget does not include the following general fund sub-funds: Payment in Lieu of Taxes (PILT) with a budget of $1.3 million, the regional detention center fund with a budget of $100 thousand, and the community services fund with a budget of $28 thousand. The expenditures in these funds have been restricted to specific purposes by the Bernalillo County Commission and are not available for operating purposes.

GENERAL FUND REVENUE

The general fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The general fund captures revenues from property and gross receipts taxes and other non-major revenue sources which are not designated for special purposes. The general fund revenues are typically utilized to fund the general operations of the county, including salary and operating expenditures for the majority of county departments.

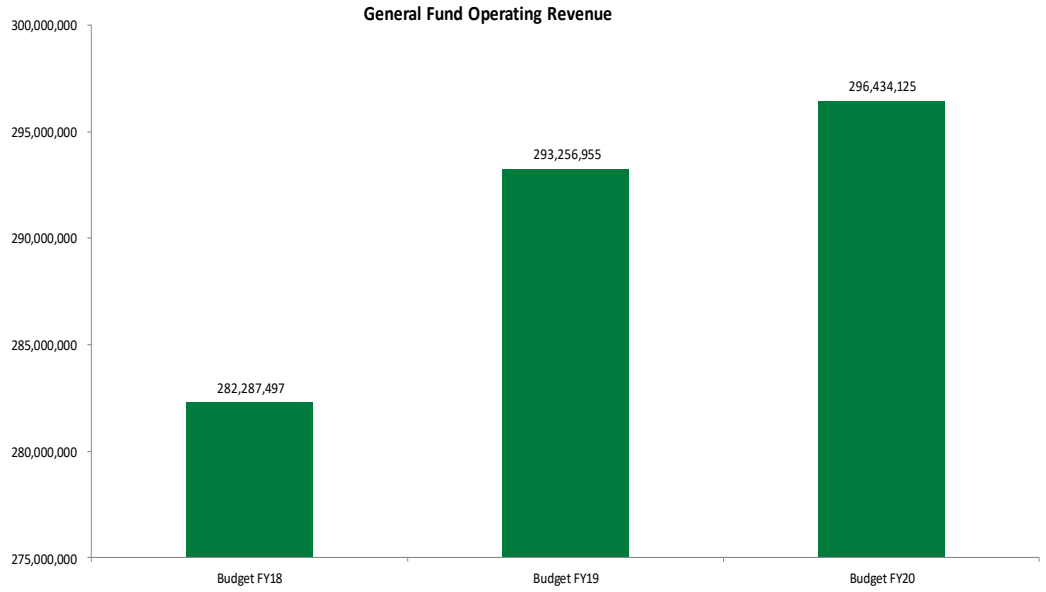
Bernalillo County strives to produce conservative, yet realistic revenue projections. To accomplish this task, the Budget department analyzes and monitors major revenue sources on a regular basis comparing current trends to historical actuals along with economic conditions that impact revenue sources. In addition to monitoring national, state and local economic conditions, budget and finance staff analyzes revenue implications of developments within the county, annexations of county property, population growth, building permit data, housing and construction trends, and various other conditions which have the potential for impacting revenue.

The county's two major sources of general fund revenues are from gross receipts taxes (GRT) and property taxes, which comprise approximately 49% and 45% of the general fund revenue, respectively.



Budget staff analyzes and monitors gross receipt tax revenues, which are sent to the county from the state, on a monthly basis. GRT is monitored closely for industry trends and seasonality of revenues. Monthly revenue receipts are compared to prior months, prior year actuals for the same period as well as being analyzed as a whole in light of economic conditions.

The addition of the new GRT enactments allowed the county to submit a balanced budget for fiscal year 2019 and fiscal year 2020. The fiscal year 2019 general fund revenue budget totals $293,256,955 which represents a 3.89% increase from the fiscal year 2018 budget. For fiscal year 2020, the general fund revenue projection is $296,434,125, which is a 1.08% increase over fiscal year 2019.



Bernalillo County increased its revenue budget for fiscal year 2019 and fiscal year 2020 due to the increase in gross receipts tax (GRT) revenue. The Board of County Commissioners approved one 1/8th and 1/16th enactments of gross receipts tax in late fiscal year 2017. The 1/8th enactment has the potential to generate approximately $20 million dollars annually while the 1/16th produces $10 million dollars annually. The 1/8th was enacted to help offset the rising costs in personnel, contractual services and insurance. Additionally, the funding established replacement plans for fleet and heavy equipment, information technology and deferred maintenance. The 1/16th was dedicated to fund public safety needs which include public safety fleet, additional staffing for the Sheriff's Office and MDC, and needed upgrades for essential equipment. The infusion of recurring revenue helped the county manage operational obligations without the use of fund balance. Departments continue to be charged with looking for ways to bring in additional revenues. In recent years, despite the hardships – both economic and operational – Bernalillo County has maintained a strong financial position due to conservative revenue forecasting for the past several years along with making the hard decisions necessary to keep expenditures down. Bernalillo County continues to exercise the following practices as a continued means of maintaining long term structural balance.

CONSERVATIVE REVENUE ACTIONS

- Conservative forecasting of major revenue sources, such as gross receipts and property tax revenues, given the economic climate.
- Managing increased revenues by prioritizing unfunded needs and limiting new growth.

CONSERVATIVE EXPENDITURE ACTIONS

- Stabilization of funding requests due to biennial budgeting cycle (e.g. longer planning horizon).
- Management philosophy of not spending one-time funding for recurring expenditures (e.g. carryovers not utilized for operating expenses).
- Cost saving measures implemented by county departments (e.g. county-owned print shop, etc.).
- Reduction of positions through attrition.

PROPERTY TAX REVENUE

Compared to the 2016 tax year, 2017 property taxes in Bernalillo County grew by more than 3.72%. With the slowly improving economy picking up pace this year, property taxes have been closely analyzed and forecasted by the county to grow by 3.71% for the general fund in fiscal year 2019 over prior year. Since new construction represents a direct source of new tax revenue for Bernalillo County, it significantly impacts property taxes. New Mexico is still recovering from the impact of the recession, which is evidenced by a 5% percent decrease in housing permits in fiscal year 2017. A recent study by the Bureau of Business and Economic Research (BBER) indicates the housing permits is projected to grow by 9.9% in fiscal year 2018 and 10.1% in fiscal year 2019 and 6.4% in fiscal year 2020. Such growth will help the county meet its 2019 and 2020 property tax revenue projections.

The New Mexico Department of Finance and Administration (DFA) sets the tax rates each year by September 1st. The County Commission subsequently certifies the tax rates and a written order imposing the tax rate is then delivered to the County Assessor. On or before April 1st, the County Assessor mails the notices of value to the property tax owners. By June 15th, the Assessor certifies the total net taxable values in the county.

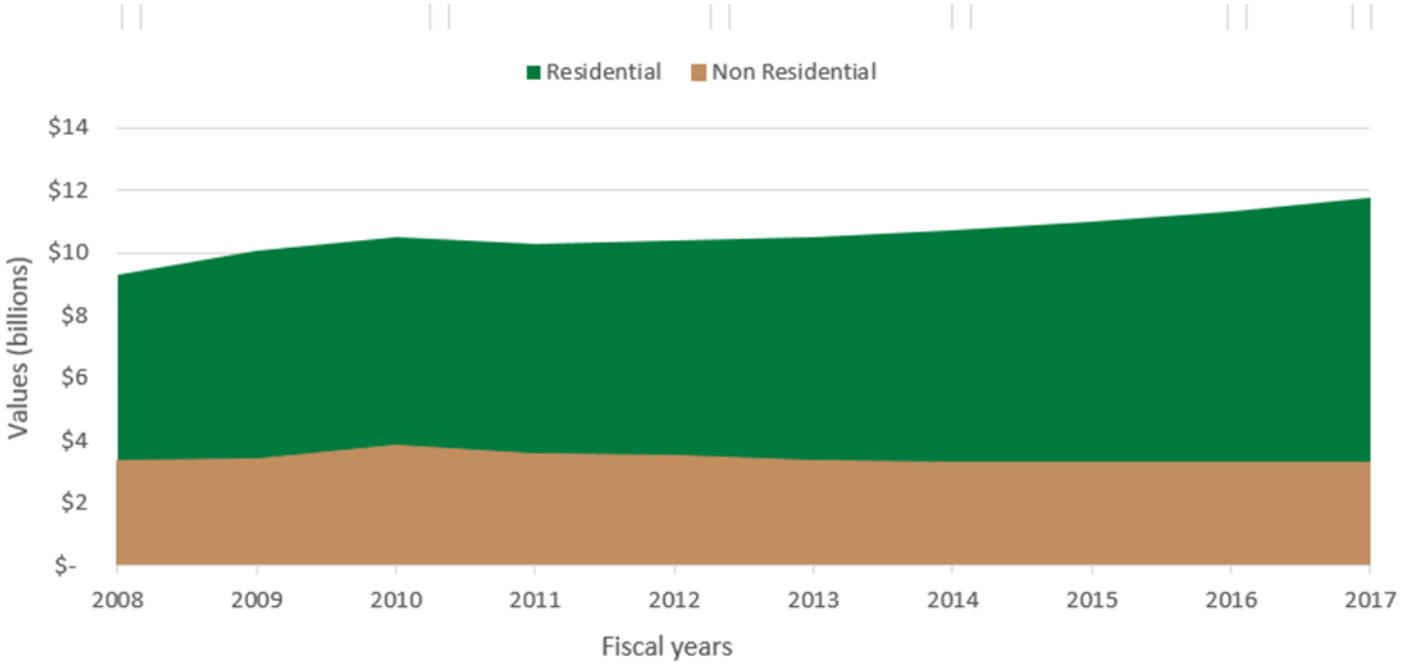
In accordance with the New Mexico property tax calendar, property taxes are received by the county twice a year - by November 10th for the first half of the calendar year and by April 10th for the second half of the year. The legislative action passed during the 47th Regular Legislative Session enables Class "A" counties, including Bernalillo County, to provide tax payers the option of paying tax bills in ten monthly payments, effective January 1, 2009. This payment option helps stabilize property tax revenue streams. Historically, property tax revenues have been stable for Bernalillo County. Comprising more than 45% of the county's revenue, it is the single largest revenue stream for the county and is evaluated regularly by budget staff. To arrive at an initial estimate of property tax revenue, the user would apply the mill rate to the net taxable value. Further forecasting of this revenue includes comparisons with prior year actuals, and analysis of: collection rates, property valuations and revaluations conducted by the County Assessor, mill rate adjustments, real estate and construction trends, and other detailed reports provided by the County Assessor's office. Mill rate history and net taxable property valuations for Bernalillo County are outlined in the below table and graph.

Millage Rate History

Residential		Non- Residential	
Tax Year	Millage	Tax Year	Millage
2008	7.179	2008	11.645
2009	7.334	2009	11.644
2010	7.334	2010	11.319
2011	7.876	2011	11.660
2012	8.117	2012	11.659
2013	8.578	2013	12.008
2014	8.531	2014	12.027
2015	8.721	2015	12.226
2016	8.561	2016	12.225
2017	8.463	2017	12.224

Tax Year: November-October

BERNALILLO COUNTY
NET TAXABLE PROPERTY VALUES



Per Section 7-37-7.1 NMSA 1978, tax revenue yields on revalued property are limited by the yield control formula. As valuations increase, yield control reduces certain property tax rates from the tax rate as originally imposed ("imposed rates") to the rates actually applied against reassessed property ("yield controlled rates"). New Mexico has a statewide property reassessment program. Non-residential property is assessed as closely as possible to current and correct market value. Residential property should be at current and correct with a limitation of increase of three percent per year. Physical changes to property, such as home improvements and additions; and changes in permitted uses such as zoning changes, are not subject to yield control in the year of the change.

The County Assessor is located in the Rio Grande Building at 501 Tijeras

GROSS RECEIPTS TAX (GRT) REVENUE

New Mexico is one of a minority of states that has a gross receipts tax (GRT) structure instead of sales tax. The tax liability belongs to the business instead of the customer. State statute does not prevent a business from recovering the tax cost from the customer as it would any other overhead expense. Passing the tax to the customer at the time of sale is the prevalent practice.

The approved county GRT rate in Bernalillo County as of July 1, 2018 is 6.4375%. This combined tax rate consists of the following gross receipts tax revenue sources:

Sources of GRT Revenue	Percentage %
County GRT (General Use)	.4375%
County Environmental GRT	.1250%
County Health Care GRT	.1250%
County Correctional Facility GRT	.1250%
County Hold Harmless	.3750%
Regional Transit	.1250%
State of New Mexico	5.1250%
Total	**6.4375%**

Bernalillo County Gross Receipts Tax rate is low in comparison to other counties throughout the State of New Mexico as well as municipalities in nearby states.

Government Tax Rates Within New Mexico

- Doña Ana County 6.7500%
- Santa Fe County 7.1250%
- Sandoval County 6.2500%
- Taos County 7.3125%
- San Juan County 6.5625%

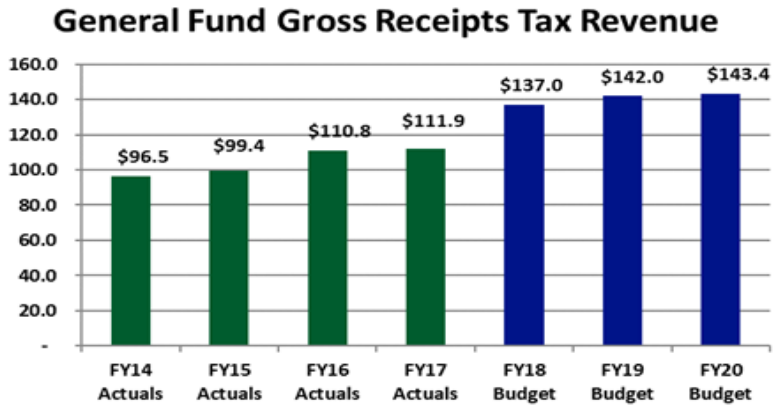
Government Tax Rates Outside New Mexico

- City of El Paso, TX 8.2500%
- City of Phoenix, AZ 8.6000%
- City of Colorado Springs, CO 8.2500%
- City of San Antonio, TX 8.2500%
- City of Salt Lake City, UT 6.8500%

General Fund GRT Increment History

Increment	Action	Purpose	Effective Fiscal Year	Annual impact
1/8th Hold harmless	Enact	General fund operations	Fiscal year 2016	$20 million
1/16th General purposes	Repeal	General fund operations	Fiscal year 2016	-$10 million
1/8th Hold harmless	Enact	General fund operations	Fiscal year 2018	$20 million
1/16th General purposes	Enact	Public safety operation	Fiscal year 2018	$10 million

The revenue forecast also reflects and takes into consideration the State of New Mexico reducing 6% of Bernalillo County's food and medical distribution. This reduction, which began in fiscal year 2016, will be phased in over the next fifteen years and will impact the amount of revenue the county collects from this source going forward.

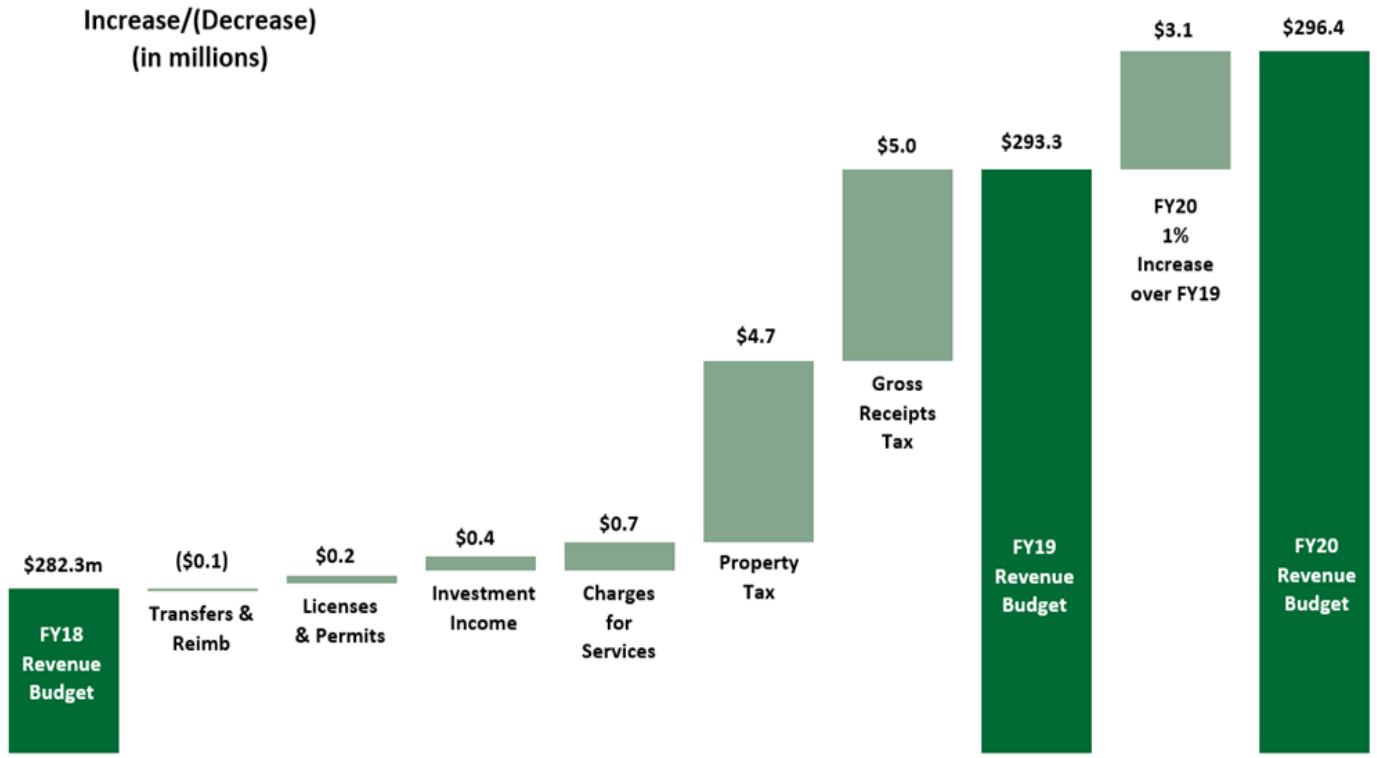


NON-MAJOR SOURCES OF GENERAL FUND REVENUE

TAXES	Motor Vehicles Taxes and Fees	The New Mexico Taxation and Revenue Department, Motor Vehicle Division allocates a percentage of the motor vehicle fees it collects to each county. In fiscal year 2019 these revenues were budgeted at $3,805,812.
	Gas Tax	Each county is entitled to receive an amount equal to its proportionate share of miles of public roads maintained. For fiscal year 2019, the amount of $1,735,291 was budgeted.
LICENSES & PERMITS	Building and Zoning Fees	All fees charged to contractors and citizens for building and zoning permits for construction projects account for $850,000 of the fiscal year 2019 budget.
	Barricading Fees	Fees charged by county ordinance to contractors or other governmental agencies for installing traffic barricades on county roadways account for $327,220 of budgeted revenues for fiscal year 2019.
	Franchise Permits	These fees are charged to companies and other governmental agencies for use of county right of ways. The fiscal year 2019 budget for this source of revenue is $1,000,000.
CHARGES FOR SERVICES	Clerk's Fees	The fees collected by the County Clerk to records deeds, mortgages, judgments, satisfaction of judgments, liens, and deeds of trust are the source of this revenue. Budgeted at $2,098,800 for fiscal year 2019, this revenue also includes the fees collected for issuing marriage licenses.
	Community Center Fees	Community centers charge fees for programs such as before and after school, pre-school, summer recreation and special events at each individual community center. The total amount budgeted for all community center fees is $667,459 for fiscal year 2019.
	Sports Program Fees	Revenues collected from this source are budgeted at $295,000 for fiscal year 2019. They are generated as a result of fees charged for participation in the various sports and leagues available such as basketball, softball, and volleyball.
INVESTMENTS	Interest on Investments	This income is generated from investment activity by the County Treasurer. Investment income is directly related to investment amounts, interest rates, market conditions, investment strategies, and other economic factors. In fiscal year 2019, investment revenues are budgeted at $1,000,000.
GRANTS	Grants	An inter-governmental agreement between government entities. Currently there is no planned inter-governmental agreements for fiscal year 2019.
BONDS	Tax Anticipation Notes	This revenue is a result of short-term obligations the county uses to finance current expenditures. The county experiences fluctuations in cash flow as a result of property tax collections. The tax anticipation notes allow the county to continue operations during months when property tax revenues are not available. These notes are then repaid when property taxes are collected. Currently there are no plans use this type of note in fiscal year 2019.
OTHER	Rental Revenue	Collections from the rental of county property account for $678,115 of the revenue budgeted for fiscal year 2019.
	General Revenue	All miscellaneous revenues the county collects are accounted for in general revenue. These revenues, budgeted at $1,825,438 for fiscal year 2019, vary each year depending on the operational activity of the county.
	Sale of Assets	Revenues collected from the sale of county property vary from year to year and in fiscal year 2019, $50,000 was budgeted.

GENERAL FUND REVENUE CHANGES FROM FISCAL YEAR 2018 TO FISCAL YEAR 2019 TO FISCAL YEAR 2020

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 fiscal year 2018 to fiscal year 2019 to fiscal year 2020. Starting at the fiscal year 2018 base budget of $282.3 million, forecasted decreases in transfers and reimbursements, along with increases in licenses, investment, services, property tax, and gross receipts income lead the county to expect fiscal year 2019 base revenue of $293.3 million. An additional overall increase of $3.1 million in revenue is anticipated to result in fiscal year 2020 base revenue of $296.4 million.



The general fund revenue budget does not include the following general fund sub-funds: Payment in Lieu of Taxes (PILT) with a budget of $1.3 million, the regional detention center fund with a budget of $100k, and the community services fund with a budget of $28 thousand. The expenditures in these funds have been restricted to specific purposes by the Bernalillo County Commission and are not available for operating purposes. Subsequent reporting of general fund activity is exclusive of these three funds.

GENERAL FUND EXPENDITURES

Overview

The development of the fiscal year 2019 and 2020 budget was heavily influenced by the infusion of additional gross receipts tax (GRT) revenues, which allowed the county to focus on areas of need. The additional capacity allowed the county to close the recurring gap of $10 million between revenues and expenditures. This was a huge step towards providing departments with the stability needed to continue operations without having to reduce service levels. The second accomplishment consisted of establishing permanent replacement plans for fleet and heavy equipment for general and public safety purposes. Recurring dollars were set aside for the establishment of these plans which funds will be administered by the fleet committee who meets regularly to prioritize the needs countywide. Additionally, the Fire and Sheriff's departments also received funding to establish a replacement plan for their mobile data terminals (MDT's) needed to execute their functions while in the field.

The last of the additional GRT revenue was used to fund risk management claims and deductible shortages, increases negotiated through collective bargaining agreements, and system upgrades for the procurement and business services department and the budget office which, when implemented, will provide countywide efficiencies and increased transparency.

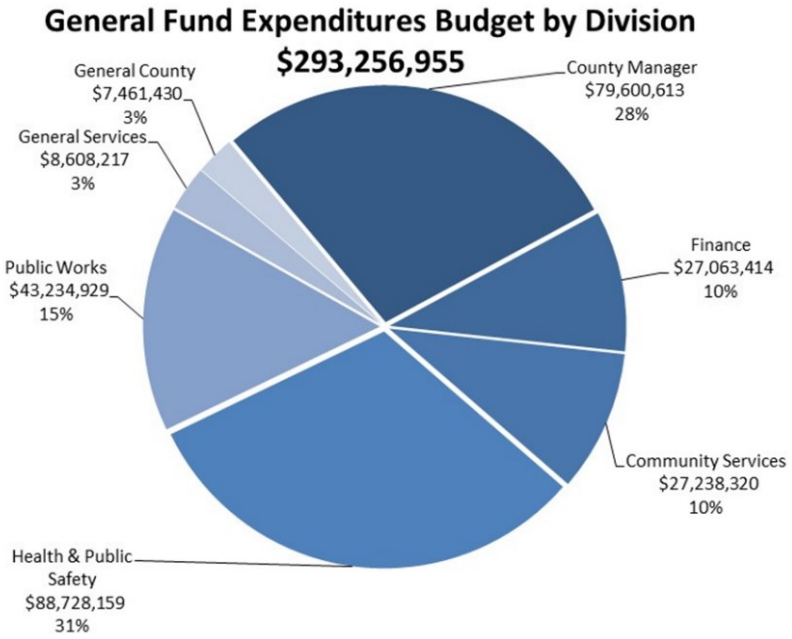
Another large factor in the development of the fiscal year 2019 budget was the operational changes needed as a result of the start and/or completion of the projects below:

- Consolidated administrative office building
- New animal care and resource center
- MDC solar power initiative

These projects, primarily funded with the issuance of debt, will provide the operational budget with some relief as the consolidation of buildings and services will reduce the county's physical and financial footprint. The recurring budget will be directly impacted by the reduction of county's buildings which will be sold as staff is able to move to the new building. Additionally, the MDC solar project provides the facility with new energy efficient infrastructure resulting in savings of the recurring electric and gas costs.

Division Efforts

The expenditure budget developed for fiscal year 2019 is $293.3M, which was a 3.5% increase from fiscal year 2018. The proposed budget for fiscal year 2020 increased an additional 1% to $296.4M. The graph below shows the breakdown of the budget by division for fiscal year 2019.



GENERAL FUND EXPENDITURES

General County

Funding for overall county needs, such as unplanned emergencies and salary adjustments, are budgeted in General County. Increasing needs from the departments have reduced the amount of emergency funding available to the county in recent years. The Debt Service payments are also budgeted in General County.

County Manager

Departments reporting directly to County Manager include Economic Development, Human Resources and Metropolitan Detention Center. Legal, the Compliance Office and the Commissioners remain grouped in this area although these departments do not report directly to the County Manager. Department efforts to analyze operational budget to reflect actual needs verses wants remained a high priority in the establishment of the expenditure budget in fiscal year 2019. The county manager division makes up 27% of the total General Fund expenditure budget. Approved budget increases for the above listed departments were due to contract escalators, new positions, multiple payroll adjustments due to union negotiations, and ongoing department initiatives. In an effort to continue assisting businesses thrive in Bernalillo County Economic Development extended a LEDA Grant for $270,000 to support a locally owned and operated business LAVU Inc. to relocate to a new facility and expand operations. This expansion will add 120 full-time positions over the next three years. The Metropolitan Detention Center fiscal year 2018 audit reported on a compliance level of 100% with all 367 mandatory and non-mandatory standards of the American Correctional Association correctional practices existing nationwide. The above recognition is a direct correlation of the Metropolitan Detention Center mission to protect the public and provide a safe and secure environment for staff and inmates under the principles of direct supervision and in accordance with American Correctional Association standards. The division's efforts to monitor all aspects of their budget and operational functions continue to enhance the county's ability to implement and sustain an array of reforms leading to increased compliance with best practices. The county continues to be a leader in raising awareness of behavioral health issues while working to consolidate county spaces to reduce the physical and financial footprint and provide our constituents with an enhanced customer service experience.

Finance Division

The Finance division includes Accounting & Budget, Business Improvement & Performance Office, and Information Technology departments. This division also serves as liaison to the County Assessor and the County Treasurer. This division manages the funding in General County, which includes a number of department commitments, programmatic funding, as well as reserves for other county operations. A number of changes implemented during the last biennium have increased the efficiency and sustainability of the county. The sustainability strategic plan will ensure the county is adaptable and scalable in order to operate efficiently in both the good times and the bad times. The sustainability plan will continue to ensure the county is both transparent for employees as well as taxpayers. It will also ensure our operations and finances support the needs of the county and its residents. Lastly, the sustainability plan will focus on the areas of: revenue, expenditures and leadership, ensuring the county will address all of these areas in order to maximize efficiency and long-term sustainability of county operations.

The Finance division will also continue educating and training staff countywide on the county's current financial picture. Management will continue to seek the input of all areas and departments within the county in order to maximize efficiency across all county operations. Review of internal processes will occur on an ongoing basis and staff will create new processes as necessary so departments have the tools needed to be effective in their respective functions. Being a largely internal service division, the finance departments will continue to work hand-in-hand with the other county divisions to ensure timely, efficient and accurate financial reporting as well as a prudent and responsible use of taxpayer money.

Community Services Division

The Community Services division includes Housing, Office of Senior & Social Services, Parks & Recreation, Planning & Development Services, and Communication Services. This division also serves as liaison to the County Clerk, Probate Judge, Cooperative Extension Service and Albuquerque/Bernalillo County Library System. Over the last biennium the community services division has focused on providing a broad range of top-notch public services to county residents, from excellent parks and open spaces to planning and development that improves the quality of life throughout the region.

During the last biennium, the development of Bernco Bernie was a huge public relations success for the county and brought awareness to many services that were before unknown and underutilized. This current biennium will continue with the Bernco Bernie campaign but the new focus will be on the further development of the life center concept at all of the counties community centers. Life centers are an enhancement of the community center, providing life enhancing and community relevant services to the local population.

Health and Public Safety Division

The departments within the health and public safety division are animal care services, behavioral health services, emergency communications, fire and rescue, office of homeland security and emergency management and youth services center. The health and public safety division is also liaison to the sheriff's office. This division comprises 31% of the total general fund budget for the county, an increase of over $5 million from last biennium. Drivers for the expenditure increases include pay increases implemented division wide and a new animal care facility scheduled to open early fiscal year 2019 to include new positions, services and operations.

Public Work Division

In the Public Works division, staff faces the challenge of developing realistic maintenance, fleet and heavy equipment plans that enable the division to properly support and improve the county's infrastructure with limited funding. By upgrading to the M-5 fleet inventory and maintenance system, establishing a comprehensive building inventory database with infrastructure assessments and annual maintenance and utility costs, and implementing an asset preservation program for roads, the Public Works division is developing the internal controls to ensure it accomplishes its performance mandates with maximum efficiency.

General Services Division

The departments within the general services division are constituent and support services, procurement and business services, right of way/real estate and risk management. This division comprises of less than 1% of the total general fund budget for the county, a decrease of $650 thousand from last biennium. The reduction was due to the progression of departmental allocations of liability insurance costs. Historically these costs were paid from risk management but are now included in the budget of the department associated with the cost.

Looking Forward

The county continues to recognize the urgency to continue to update current and adopt new strategic policies designed to protect core programs and services as well as optimize and develop available assets while seeking new ways to generate or increase revenues. Therefore, the county is embarking on some new and innovative approaches to protect, stabilize and maintain its long range financial security in preparation of the challenges ahead. The following initiatives will be enhanced, implemented and /or monitored during this biennium:

- Actively seek out and implement best practices in service process efficiencies at all levels of the county;
- Sharing services with other governments, including partnering with the private sector or non-profit agencies;
- Establishing budget targets to strategically manage recurring expenditures; and
- Quarterly and annual review of program performance to prioritize spending.

Management continues to work on evaluating county operations with plans to execute a series of department reorganizations that further aligns county operations with the strategic plan. By measuring the effectiveness of those efforts and making changes as needed, the county's short and long term goals can be met.

The following pages show the reader different views of the General Fund budget, by function and by mandated status. As we look toward the challenges ahead, the county will incorporate strategies to ensure prudent spending decisions that support effective delivery of core services, maintain low debt levels and properly manage our county cash reserves as we have in the past.

BERNALILLO COUNTY
EXPENDITURES BY FUNCTION
GENERAL FUND

Functional Area/Department		FY19 Budget	% of Budget		FY20 Budget	% of Budget
General Government (10010)						
Accounting & Budget	$	3,776,777	1.3%	$	3,776,777	1.3%
Assessor	$	3,311,929	1.1%	$	3,311,929	1.1%
Business Improvement & Performance Office	$	469,462	0.2%	$	469,462	0.2%
Communication Services	$	842,542	0.3%	$	842,542	0.3%
Constituent & Support Services	$	1,570,859	0.5%	$	1,570,859	0.5%
County Clerk	$	5,722,724	2.0%	$	5,722,724	1.9%
County Commission	$	928,867	0.3%	$	928,867	0.3%
County Manager	$	1,267,396	0.4%	$	1,267,396	0.4%
Court of Wills, Estates & Probate	$	353,986	0.1%	$	353,986	0.1%
Economic Development	$	848,222	0.3%	$	848,222	0.3%
Finance Deputy County Manager	$	920,831	0.3%	$	920,831	0.3%
General Services Deputy County Manager	$	566,624	0.2%	$	566,624	0.2%
Human Resources	$	4,221,834	1.4%	$	4,221,834	1.4%
Information Technology	$	15,341,081	5.2%	$	15,341,081	5.2%
Infrastructure Planning & Geo Resources	$	5,000	0.0%	$	5,000	0.0%
Legal	$	4,555,877	1.6%	$	4,555,877	1.5%
Operations & Maintenance	$	91,774	0.0%	$	91,774	0.0%
Planning & Development Services	$	5,401,955	1.8%	$	5,401,955	1.8%
Procurement & Business Services	$	2,033,991	0.7%	$	2,033,991	0.7%
Right of Way / Real Estate	$	430,108	0.1%	$	430,108	0.1%
Risk Management	$	4,006,634	1.4%	$	4,006,634	1.4%
Treasurer	$	2,943,338	1.0%	$	2,943,338	1.0%
General County Services (1)	$	7,461,430	2.5%	$	8,885,674	3.0%
General Government Subtotal		**67,073,241**	**22.9%**		**68,497,485**	**23.1%**
Public Safety (12010)						
Animal Care Services	$	3,685,878	1.3%	$	3,685,878	1.2%
Information Technology	$	300,000	0.1%	$	300,000	0.1%
Emergency Communications	$	4,335,995	1.5%	$	4,335,995	1.5%
Fire & Rescue	$	23,537,789	8.0%	$	23,537,789	7.9%
Metropolitan Detention Center (3)	$	65,512,477	22.3%	$	65,512,477	22.1%
Public Safety Deputy County Manager	$	1,308,610	0.4%	$	1,308,610	0.4%
Emergency Management	$	610,613	0.2%	$	610,613	0.2%
Sheriff	$	47,609,803	16.2%	$	47,609,803	16.1%
Fleet & Facilities	$	2,500,000	0.9%	$	2,500,000	0.8%
Youth Services Center	$	7,542,879	2.6%	$	7,542,879	2.5%
Public Safety Subtotal		**156,944,044**	**53.5%**		**156,944,044**	**52.9%**
Health & Welfare (14010)						
Housing	$	386,028	0.1%	$	386,028	0.1%
Metropolitan Detention Center (3)	$	2,265,939	0.8%	$	2,265,939	0.8%
Parks & Recreation	$	15,000	0.0%	$	15,000	0.0%
Planning & Development Services	$	655,650	0.2%	$	655,650	0.2%
Office of Health & Social Services	$	1,903,467	0.6%	$	1,903,467	0.6%
ABC Community Schools	$	270,000	0.1%	$	270,000	0.1%
Operations & Maintenance	$	108,000	0.0%	$	108,000	0.0%
Health & Welfare Subtotal		**5,604,084**	**1.9%**		**5,604,084**	**1.9%**
Culture & Recreation (13010)						
Community Services Deputy County Manager	$	488,667	0.2%	$	488,667	0.2%
Community Engagement & Outreach	$	1,681,771	0.6%	$	1,681,771	0.6%
ABC Community Schools	$	509,994	0.2%	$	509,994	0.2%
Parks & Recreation	$	9,003,465	3.1%	$	9,003,465	3.0%
Culture & Recreation Subtotal		**11,683,897**	**4.0%**		**11,683,897**	**3.9%**
Public Works (11010)						
Emergency Communications	$	96,591	0.0%	$	96,591	0.0%
Public Works Division Support	$	625,075	0.2%	$	625,075	0.2%
Facilities & Fleet Management	$	26,326,338	9.0%	$	26,326,338	8.9%
Operations & Maintenance	$	5,601,894	1.9%	$	5,601,894	1.9%
Technical Services	$	6,898,468	2.4%	$	6,898,468	2.3%
Public Works Subtotal		**39,548,366**	**13.5%**		**39,548,366**	**13.3%**
Public Works Capital (11020)						
Technical Services	$	1,028,380	0.4%	$	1,028,380	0.3%
Parks & Recreation	$	3,070	0.0%	$	3,070	0.0%
Public Works Capital Subtotal		**1,031,450**	**0.4%**		**1,028,380**	**0.3%**
Solid Waste Operations (20010)						
Operations & Maintenance	$	50,000	0.0%	$	50,000	0.0%
Solid Waste Subtotal		**50,000**	**0.0%**		**50,000**	**0.0%**
Transfer Out						
General County Services (2)	$	11,321,873	3.9%	$	13,077,869	4.4%
Transfer Out Subtotal		**11,321,873**	**3.9%**		**13,077,869**	**4.4%**
TOTAL EXPENDITURES BY FUNCTION		**293,256,955**	**100.0%**		**296,434,125**	**100.0%**

(1) General County includes funding that is distributed to other departments as needed for expenses such as emergency overtime and contractual obligations that are general in nature. Salary and other contingencies are also included in general county.

(2) General county transfer out is a cash tranfer to the debt service obligations.

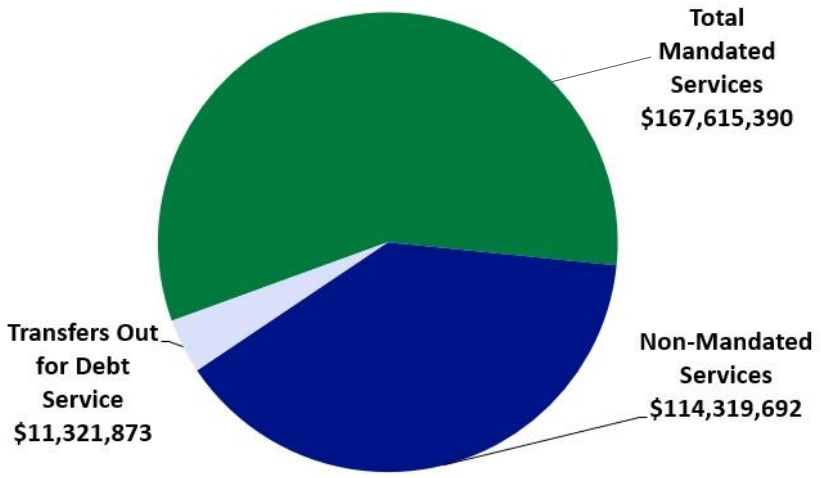
(3) MDC total appropriation is $67,778,416 Additional funding totaling $9,112,052 is located in the 1/16th health care tax fund and $765,191 is located in the 1/16th public safety GRT fund.

NON-MANDATED VS. MANDATED SERVICES
GENERAL FUND

New Mexico State Statutes mandate that Bernalillo County provide certain services to its citizens. General fund expenditures for fiscal year 2019 are projected to be $293,256,955 with mandated services comprising 57% of the budget. The following table presents the mandated services that are part of the total general fund Budget.

Mandated Services	FY19	FY20
Assessor	3,311,929	3,311,929
Clerk	5,722,724	5,722,724
Treasurer	2,943,338	2,943,338
Probate Court	353,986	353,986
MDC	67,778,416	67,778,416
Youth Services Center	7,542,879	7,542,879
Fire	23,537,789	23,537,789
Sheriff	47,609,803	47,609,803
Purchasing	2,033,991	2,033,991
Operations & Maintenance	5,851,668	5,851,668
Commission	928,867	928,867
Total Mandated Services	167,615,390	167,615,390
Non-Mandated Services	114,319,692	115,740,866
Transfers Out for Debt Service	11,321,873	13,077,869
Total General Fund	293,256,955	296,434,125
Mandated Services	57%	57%

General Fund
Non-mandated Vs. Mandated Services
Fiscal Year 2019 Total Expenditures: $293,256,955



COMBINED STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND
(INCLUDES PILT, COMMUNITY SERVICES, REGIONAL DETENTION CENTER)

Revenues	2017 Audited Actuals	2018 Original Budget	2019 Adopted Budget	2020 Approved Plan
Property Tax	127,562,559	127,671,967	132,412,915	134,584,107
Gross Receipts Tax (1)	111,887,319	136,966,699	141,966,699	143,386,366
Motor Vehicle	3,837,899	3,790,897	3,805,812	3,843,870
Cigarette				
Gasoline Tax	1,616,636	1,745,802	1,735,291	1,752,644
Taxes	**244,904,413**	**270,175,365**	**279,920,717**	**283,566,987**
Intergovernmental (2)	1,249,539	290,000		
Licenses and Permits (3)	2,579,502	2,961,165	3,157,250	2,379,170
Fees for Services	6,040,452	5,321,136	6,057,205	6,421,705
Investment Income (4)	1,140,815	650,000	1,000,000	1,000,000
Miscellaneous (5)	5,664,837	3,912,613	4,419,825	4,364,305
Revenues	**16,675,145**	**13,134,914**	**14,634,280**	**14,165,180**
Operating Revenue	261,579,558	283,310,279	294,554,997	297,732,167
Non-Operating Revenue				
Total Revenues	**261,579,558**	**283,310,279**	**294,554,997**	**297,732,167**
Expenditures				
General Government	54,483,535	68,840,589	68,342,645	69,763,820
Public Works	25,188,930	33,319,654	39,548,366	39,548,366
Public Safety	131,749,101	149,874,363	157,043,597	157,043,597
Health & Welfare	5,611,207	6,161,670	5,632,722	5,632,722
Solid Waste		50,000	50,000	50,000
Culture & Recreation	10,117,260	11,351,145	11,683,897	11,683,897
Operating Functional Areas (6)	**227,150,034**	**269,597,421**	**282,301,227**	**283,722,402**
Capital Functional Areas (7)	11,399,165	3,024,792	1,031,450	1,031,450
Debt Functional Areas				
Total Expenditures	**238,549,199**	**272,622,213**	**283,332,677**	**284,753,852**
Other Financing Sources (Uses)				
Transfers In (8)	2,645,267			
Bonds issued & Premium				
Sale of Capital Assets				
Transfers Out (8)	13,509,008	10,813,069	11,321,873	13,077,869
Total Other Financing Sources	**(10,863,741)**	**(10,813,069)**	**(11,321,873)**	**(13,077,869)**
Net Change to Fund Balance	**12,166,619**	**(125,003)**	**(99,553)**	**(99,554)**

Fund Balance				
Beginning Fund Balance	**139,202,445**	**151,369,064**	**151,244,061**	**151,144,508**
Change in Fund Balance	12,166,619	(125,003)	(99,553)	(99,554)
Ending Fund Balance (8)	**151,369,064**	**151,244,061**	**151,144,508**	**151,044,954**

NOTES:

(1) A 1/8th and 1/16th cent gross receipts enactments were approved in late fiscal year 2017. The use of these enactments are explained in comment 6 below.

(2) Currently there is no planned inter-governmental revenue for fiscal year 2019 due to decreases in federal programs. Intergovernmental revenues received in fiscal year 2017, which are not budgeted in subsequent years, include $609 thousand from the City of Albuquerque for property custodial services and $104 thousand for wildland deployment reimbursement. In addition there is a contract from the federal government for costs incurred for incarceration of undocumented aliens of $271.6 thousand.

(3) License and Permit revenue is less in fiscal year 2020 due to projects projected to start in fiscal year 2019.

(4) Investment income budget was reevaluated after a restructuring of the county's investment portfolio and adjusted in fiscal year 2019 and fiscal year 2020 to more accurately reflect the actual income being received.

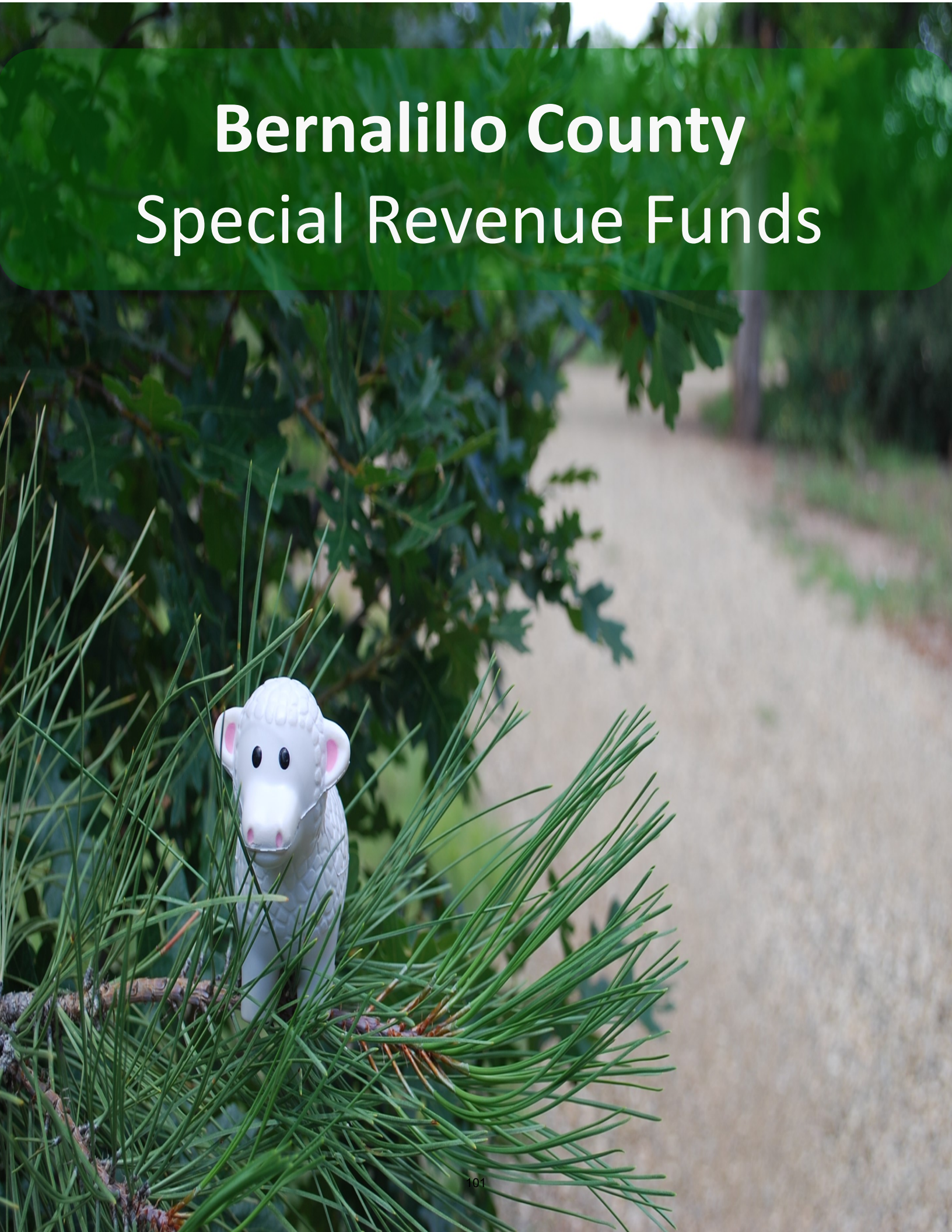
(5) The variance of miscellaneous revenue received in fiscal year 2017 to the budget in fiscal year 2018 is mainly due to unplanned settlements and reimbursements as well as non cash donations of $500 thousand. Revenue for payment in lieu of taxes is expected to increase approximately $500 thousand in fiscal year 2019, along with other minor adjustments.

(6) The operating budget has increased countywide due to the increased tax revenue. The 1/8th was enacted to help offset the rising costs in personnel and contractual services. It is also going to be used to replace aging fleet, information technology and deferred maintenance buildings. The 1/16th was dedicated to fund unfunded public safety needs.

(7) Fiscal year capital functional area expenditures were primarily comprised of $1.0 million for the Assesor's building renovations, $2.8 million for the new adminsitrative building, $1.4 million for vehicle replacement and heavy equipment purchases, $4.5 million for roofing, HVAC, county building maintenance and upgrades, $870 thousand for Information Technology infrastructure, software, and equipment upgrades, and $1.8 million for road, sewer, and other infrastructure construction.

(8) Fiscal year transfers in and transfers out includes a one-time $2.6 million transfer from the regional detention center, a sub fund of the general fund, to the operating general fund. Since this is a sub-fund of the general fund there is an offsetting tranfer out reported as well.

Bernalillo County
Special Revenue Funds



SPECIAL REVENUE FUNDS

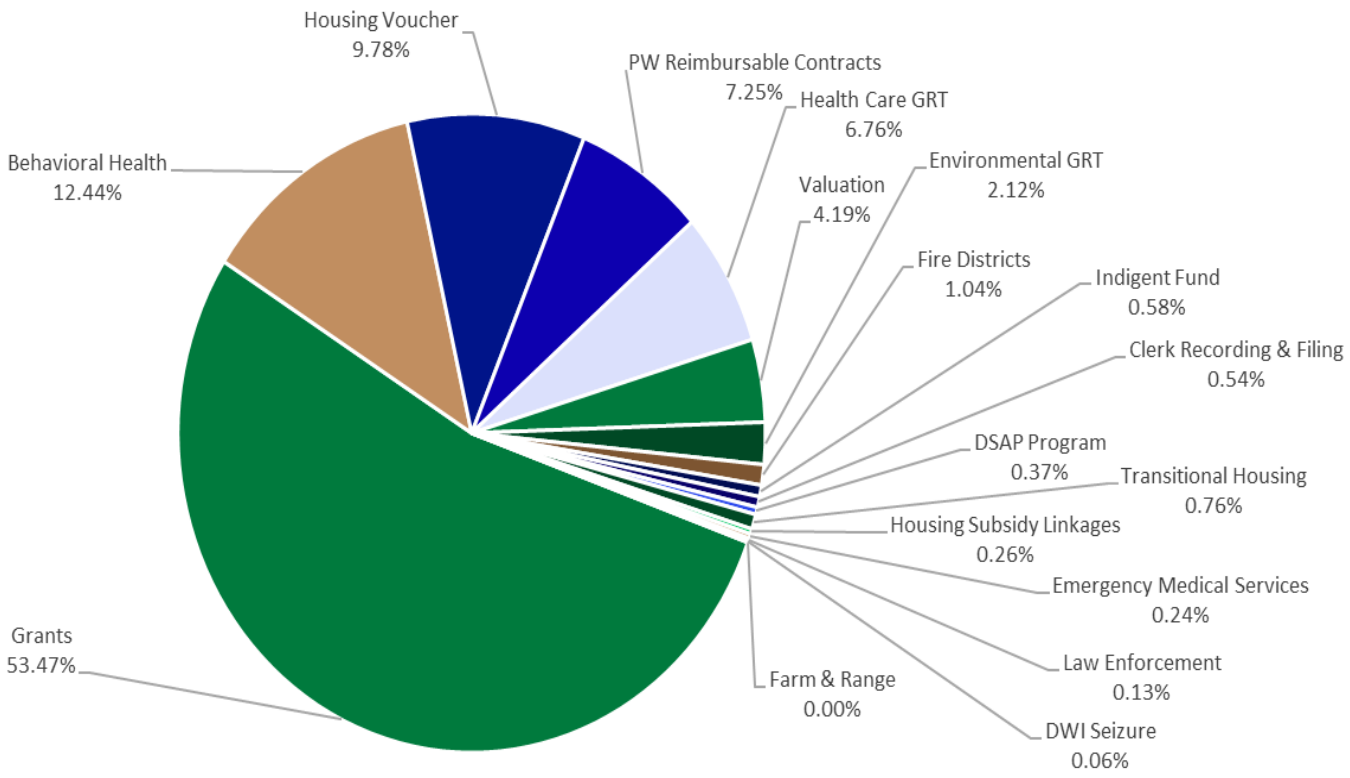
Description

This section summarizes the budget for special revenue funds. Special revenue funds 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 county currently has seventeen special revenue funds. For fiscal year 2019, the total expenditure budget for special revenue fund is $171,383,710. It consists of the following:

Special Revenue Budget Largest to Smallest

Fund	Description	FY19 Budget	Fund	Description	FY19 Budget
12901	Grants	$91,637,392	12203	Indigent Fund	$1,000,000
12006	Behavioral Health	$21,319,945	12204	Clerk Recording & Filing	$926,627
12950	Housing Voucher	$16,767,791	12105	DSAP Program	$628,362
12901.1	PW Reimbursable Contracts	$12,433,066	12951	Housing Subsidy Linkages	$445,215
12003	Health Care GRT	$11,588,264	12102	Emergency Medical Services	$411,424
12004	Valuation	$7,184,549	12151	Law Enforcement	$225,000
12002	Environmental GRT	$3,629,399	12202	Farm & Range	$136
12101	Fire Districts	$1,777,661			
12952	Transitional Housing	$1,298,198		**TOTAL**	**$171,383,710**

% Allocation by Fund



SPECIAL REVENUE FUND DESCRIPTION

FUND NUMBER	FUND NAME	FUND DESCRIPTION
12002	1/8 CENT GRT ENVIRONMENTAL SERVICES	To account for the 1/8th cent gross receipts on sales in the unincorporated area of the county. The tax revenue is set aside for the purpose of financing environmental services within the County of Bernalillo. The fund was created by authority of state statute (see Section 7-20E-17 NMSA 1978 Compilation).
12003	1/16TH HEALTHCARE GRT	The County Health Care Gross Receipts Tax Fund was created as a result of the enactment of a 1/16th gross receipts tax , in accordance with state statute (7-20E-18, NMSA 1978). This legislation allows the county to implement and dedicate up to 2/16th gross receipts tax for health care related costs. The first 1/16th increment must be dedicated to support the county-supported medicaid fund. The county utilizes this special revenue for different purposes related to health care. The county's health care fund generates approximately $10 million in revenue per year.
12004	PROPERTY VALUATION PROGRAM	To account for fees collected from "revenue recipients" pursuant to Section 7-38-38.1, NMSA 1978 Compilation. Expenditures from the county property valuation fund may be made pursuant to a property valuation program presented by the County Assessor and approved by the majority of the County Commissioners. The valuation fund is used to maintain current property records of all residential and non-residential properties. In addition, Bernalillo County re-values its properties annually.
12006	1/8TH BEHAVIORAL HEALTH GRT	The behavioral health gross receipts tax fund was created as a result of the enactment of a 1/8th cent hold harmless gross receipt tax. Due to Commission action, this tax is to only be used to fund new or expanded programs that will help at risk populations in Bernalillo County. The tax will be used to fund four major initiatives to help with these goals; housing, prevention and intervention services, crisis services and stabilization and support for long term needs. This fund is estimated to bring in approximately $20 million in revenue per year.
12101	FIRE MARSHALLS	To account for the operations and maintenance (excluding salaries and benefits) of the 11 fire districts. Funding is provided by allotments from the New Mexico State Fire Marshal's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation). Funds are used to provide the unincorporated areas within Bernalillo County with fire protection, response to emergencies, prevention and education, and maintain a strong combination department. The fire districts provided fire protection and rescue service 24/7. This accomplished by public relations, school tours, community service, school patrols and welfare checks. The promotion of community involvement by recruiting, training and working with the community and volunteers, currently volunteers are used primary as recruitment for hiring and training.
12102	EMS NM DEPT OF HEALTH	The Emergency Medical Services (EMS) Act provides funds to Bernalillo County to be used for the establishment of emergency medical services. The State General Fund supplies funding for Emergency Medical Services. This money cannot be accumulated from year to year. Starting July 1, 2008, Bernalillo County became a single service that receives funding from the Emergency Medical Services Act. The distribution formula allows each applicant to receive up to twenty thousand dollars depending on the call volume. The use of the funds is to preserve and protect lives in Bernalillo County through emergency medical services responses. In addition, it provides emergency medical triage and treatment for the sick and injured, ongoing quality assurance, and assures levels of qualifications to all members that exceed national standards to ensure that customers receive the highest level of emergency medical care.
12105	DEPARTMENT OF SUBSTANCE ABUSE	Revenue is received from state liquor excise taxes that are distributed to every county for DWI services and programs. Funding from Optum Health for operation of a methamphetamine crisis response team also is included in this amount.
12151	LAW ENFORCEMENT	To account for a state grant restricted to equipment purchases and training programs to enhance law enforcement effectiveness. The fund was created under the authority of state statute (see Section 29-13-4, NMSA 1978 Compilation).
12151.1	DWI SEIZURE	To account for DWI seizure related activities for the sheriff's office. Revenue generated is to be used law enforcement effectiveness in regards to alcohol and drug education and prevention. The fund was created under the authority of state statute (see Section 29-13-4, NMSA 1978 Compilation) and Bernalillo County Ordinance 82-4.

SPECIAL REVENUE FUND DESCRIPTION

FUND NUMBER	FUND NAME	FUND DESCRIPTION
12202	FARM AND RANGE TAYLOR GRAZING	To account for soil conservation, predator control, and secondary road activities within the county. Financing is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).
12203	INDIGENT CARE 1/8TH CENT GRT	To account for a $1,000,000 annual allocation of gross receipts per year through county ordinance 78-42. Expenditure is restricted to indigent health care. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation). The Partners in Health (PIH) program provides primary medical and dental care for residents of the county who qualify as medically indigent. UNMH serves as program administrator and verifies the eligibility of claims, refers patients to participating agencies and determines allocations to the organizations on the basis of actual patients served.
12204	CLERKS RECORDING AND FILING	To account for fees authorized to Class A counties to charge additional fees per document as an equipment recording fee. The fees thus collected are restricted in that they shall only be expended for rent, lease-purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk and for staff training on office procedures and equipment. This fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).
12901	GRANTS	To account for various federal, state and other grant funding sources received by the county. The grants are restricted to specific purposes as agreed to between the county and the funding sources as enumerated in the grant agreement/contract. A detailed grant listing is on pages F-39 - F-41.
12901.1	PUBLIC WORKS REIMBURSABLE CONTRACTS	To account for various federal, state and other grant funding sources received by the county public works division. The grants are restricted to specific purposes as agreed to between the county and the funding sources as enumerated in the grant agreement/contract.
12950	HOUSING SECTION 8 CHOICE VOUCHERS	Section 8 Housing is rental housing subsidy for Disabled and Elderly Families Family Self Sufficiency. It encourages Section 8 assisted families to obtain employment or higher paying jobs that will lead to economic independence. Bernalillo County housing department partners with various businesses and community partners to aide in assisting the client to become successful.
12951	HOUSING SUBSIDY LINKAGES PROGRAM	The linkages program provides rental subsidies to vulnerable populations to link them to affordable, quality housing with community-based individual services. Linkages target the housing needs by prioritizing individuals with serious mental illnesses.
12952	TRANSITIONAL HOUSING PROGRAM	The supportive housing provider services program is to provide supportive services to individuals with mental illness or co-occurring disorders who are involved in the criminal justice system; these individuals will be provided discharged housing through a voucher system funded by the county and assigned a service provider to assist with their specific service needs.

FY19 GRANTS BY DEPARTMENT

SPONSOR	FUND	GRANT DESCRIPTION	AMOUNT
BEHAVIORAL HEALTH SERVICES			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	12901	GRANT FOR HOMELESS INDIVIDUALS . 100% OF GRANT WILL BE USED FOR SCATTERED HOUSING THROUGH A COLLABORATION WITH BERNALILLO COUNTY HOUSING.	$ 67,892
NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION	12901	DISTRIBUTION GRANT FROM LOCAL LIQUOR EXCISE TAXES FOR LOCAL GOVERNMENT ENTITIES TO OPERATE DWI RELATED PROGRAMS TO INCLUDE TREATMENT, ENFORCEMENT, PREVENTION, ALTERNATIVE SENTENCING AND COORDINATION, PLANNING AND EVALUATION.	$ 1,700,000
NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION	12901	DISTRIBUTION GRANT FROM LOCAL LIQUOR EXCISE TAXES FOR LOCAL GOVERNMENT ENTITIES TO OPERATE DWI RELATED PROGRAMS TO INCLUDE TREATMENT, ENFORCEMENT, PREVENTION, ALTERNATIVE SENTENCING AND COORDINATION, PLANNING AND EVALUATION.	$ 2,362,891
NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION	12901	DWI GRANT THROUGH A COMPETITIVE PROCESS FROM LOCAL LIQUOR EXCISE TAXES FOR GOVERNMENT ENTITIES TO OPERATE DWI RELATED PROGRAMS TO INCLUDE TREATMENT AT A MINIMUM OF 65% OF THE ENTIRE GRANT, PREVENTION AND ALTERNATIVE SENTENCING.	$ 500,000
NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION	12901	DETOX GRANT FROM LOCAL LIQUOR EXCISE TAXES FOR LOCAL GOVERNMENT ENTITIES TO OPERATE A DETOX PROGRAM.	$ 1,700,000
NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION	12901	CDWI GRANT FROM LOCAL COURT FEES FOR LOCAL GOVERNMENT ENTITIES TO OPERATE DWI RELATED PROGRAMS TO INCLUDE ENFORCEMENT AND PREVENTION.	$ 100,000
NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION BEHAVIORAL HEALTH SERVICES DIVISION	12901	GRANT FOR SUBSTANCE ABUSE SERVICES.	$ 1,000,000
UNIVERSITY OF NEW MEXICO	12901	GRANT FOR A RESIDENTIAL PROGRAM FOR WOMEN WIH SUBSTANCE ABUSE ISSUES AND FOR PIIP PROGRAM.	$ 354,000
MOLINA HEALTHCARE	12901	ASSESSMENT CENTER AND PUBLIC INEBRIATE INTERVENTION PROGAM.	$ 200,000
US DEPARTMENT OF HEALTH AND HUMAN SERVICES	12901	GRANT TO EXPAND SUBSTANCE ABUSE DISORDER TREATMENT AND RELATED RECOVERY AND REENTRY SERGICES TO SENTENCED ADULTS.	$ 425,000
US DEPARTMENT OF HEALTH AND HUMAN SERVICES	12901	LAW ENFORCEMENT AND BEHAVIORAL HEALTH PARTNERSHIPS FOR EARLY DIVERSION.	$ 330,000
		BEHAVIORAL HEALTH SERVICES TOTAL	$ 8,739,783
EMERGENCY COMMUNICATIONS			
STATE OF NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION (DFA)	12901	TRAINING, GIS, AND MINOR EQUIPMENT E-911 STATE OPERATIONS.	$ 38,000
		EMERGENCY COMMUNICATIONS TOTAL	$ 38,000
OFFICE OF HOMELAND SECURITY & EMERGENCY MANAGEMENT			
STATE OF NM DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT	12901	ALLOCATION OF 50% OF THE SALARIES AND BENEFITS FOR THREE MANAGEMENT STAFF MEMBERS.	$ 140,000
STATE OF NM DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT	12901	TO SUPPORT ACTIVITIES ESSENTIAL TO THE ABILITY OF STATES, TERRITORIES AND URBAN AREAS TO PREPARE FOR, PREVENT, AND RESPOND TO TERRORIST ATTACKS AND OTHER ALL HAZARDOUS EVENTS.	$ 400,000
STATE OF NM DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT	12901	TRAINING TO PROVIDE OHSEM MANAGERS WITH UPDATED INTERAGENCY OPERATIONS IN THE HAZARDOUS MATERIALS ENVIRONMENT.	$ 14,000
STATE OF NM DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT	12901	FUNDING PROGRAM TO PREPARE MAJOR METROPOLITAN AREAS TO EFFECTIVELY RESPOND TO A LARGE SCALE PUBLIC HEALTH EMERGENCY.	$ 19,000
		OFFICE OF HOMELAND SECURITY & EMERGENCY MANAGEMENT TOTAL	$ 573,000

FY19 GRANTS BY DEPARTMENT

SPONSOR	FUND	GRANT DESCRIPTION	AMOUNT
FLEET & FACILITIES			
STATE OF NEW MEXICO	12901	TO PLAN, DESIGN, CONSTRUCT, RENOVATE, FURNISH AND EQUIP THE BUILDINGS AND GROUNDS, INCLUDING THE PURCHASE OF INFORMATION TECHNOLOGY AND RELATED INFRASTRUCTURE, EQUIPMENT AND FURNITURE, FOR A CHILDREN AND FAMILY SUPPORT SERVICES FACILITY IN ALBUQUERQUE IN BERNALILLO COUNTY.	$ 50,000
STATE OF NEW MEXICO	12901	TO PURCHASE AND EQUIP A WHEELCHAIR-ACCESSIBLE BUS FOR THE SOUTH VALLEY MULTIPURPOSE SENIOR CENTER IN BERNALILLO COUNTY.	$ 62,000
STATE OF NEW MEXICO	12901	TO PURCHASE AND EQUIP AN ARMORED MULTI-TERRAIN LOADER AND HEAVY DUTY TRUCK AND TRAILER FOR THE SHERIFF'S DEPARTMENT IN BERNALILLO COUNTY.	$ 255,000
STATE OF NEW MEXICO	12901	TO PURCHASE AND EQUIP VEHICLES FOR THE SHERIFF'S OFFICE IN BERNALILLO COUNTY.	$ 452,400
STATE OF NEW MEXICO	12901	TO PURCHASE, INSTALL, PLAN, DESIGN, CONSTRUCT, EQUIP AND FURNISH IMPROVEMENTS AND ADDITIONS TO THE SOUTH VALLEY ECONOMIC DEVELOPMENT CENTER.	$ 30,000
STATE OF NEW MEXICO	12901	TO PLAN, DESIGN, CONSTRUCT, EQUIP, FURNISH, PURCHASE AND INSTALL IMPROVEMENTS AND INFORMATION TECHNOLOGY, INCLUDING RELATED EQUIPMENT, FURNITURE AND INFRASTRUCTURE, AT THE SOUTH VALLEY ECONOMIC DEVELOPMENT CENTER IN BERNALILLO COUNTY.	$ 10,000
STATE OF NEW MEXICO	12901	TO ACQUIRE LAND FOR AND TO PLAN, DESIGN,CONSTRUCT, EQUIP AND FURNISH A REGIONAL CRISIS TRIAGE AND RESPONSE CENTER IN ALBUQUERQUE IN BERNALILLO COUNTY.	$ 102,300
STATE OF NEW MEXICO	12901	TO PLAN, DESIGN AND CONSTRUCT RENOVATIONS AND IMPROVEMENTS TO THE BUILDINGS AND GROUNDS OF A CHILD DEVELOPMENT.FAMILY SERVICES FACILITY, INCLUDING ROOFING, AUXILIARY STORAGE SHEDS AND BUILDING SYSTEMS, AT A FACILITY SITE IN THE SOUTH VALLEY IN BERNALILLO COUNTY AND TO PURCHASE AND INSTALL TELECONFERENCING AND INFORMATION TECHNOLOGY EQUIPMENT AT FACILITY SITES IN THE SOUTH VALLEY AND IN THE SOUTHEAST HEIGHTS IN ALBUQUERQUE IN BERNALILLO COUNTY.	$ 245,800
STATE OF NEW MEXICO	12901	TO PLAN, DESIGN AND RENOVATE BUILDINGS, INCLUDING INTERIOR AND EXTERIOR FINISH WORK, REPLACEMENT OF ROOFS AND BUILDING SYSTEMS, THE PURCHASE AND INSTALLATION OF SECURITY CAMERAS AND A SECURITY.SYSTEM AND IMPROVEMENTS TO THE PARKING LOT AND LANDSCAPING, AT A TRANSITIONAL LIVING CENTER IN ALBUQUERQUE IN BERNALILLO COUNTY.	$ 357,300
STATE OF NEW MEXICO	12901	TO PURCHASE AND INSTALL DRUG AND METAL DETECTION EQUIPMENT IN THE COUNTY YOUTH SERVICES CENTER IN ALBUQUERQUE IN BERNALILLO COUNTY.	$ 61,100
STATE OF NEW MEXICO	12901	TO PLAN, DESIGN, CONSTRUCT, EQUIP, PURCHASE AND INSTALL IMPROVEMENTS TO THE COUNTY YOUTH SERVICES CENTER IN ALBUQUERQUE IN BERNALILLO COUNTY.	$ 124,300
		FLEET & FACILITIES TOTAL	$ 1,750,200
ABC COMMUNITY SCHOOLS			
STATE OF NEW MEXICO LEGISLATIVE APPROPRIATION	12901	PROGRAMS TO INCREASE STUDENT SUCCESS AND STABILITY WHILE DECREASING STUDENT MOBILITY.	$ 50,000
STATE OF NEW MEXICO LEGISLATIVE APPROPRIATION	12901	FUNDING FOR CHARTER SCHOOL AFTER SCHOOL PROGRAMS.	$ 63,900
STATE OF NEW MEXICO LEGISLATIVE APPROPRIATION	12901	SUMMER LUNCH PROGRAM TO PROVIDE FREE LUNCH AND BREAKFAST TO YOUTH.	$ 520,000
		ABC COMMUNITY SCHOOLS TOTAL	$ 633,900

FY19 GRANTS BY DEPARTMENT

SPONSOR	FUND	GRANT DESCRIPTION	AMOUNT
PARKS & RECREATION			
UNITED STATES FISH & WILDLIFE SERVICE	12901	HABITAT RESTORATION AND INTERPRETIVE TRAILS IN COUNTY DRAINAGE FACILITIES.	$ 48,000
NEW MEXICO TOURISM DEPARTMENT	12901	LITTER CONTROL AND BEAUTIFICATION GRANT.	$ 20,000
NEW MEXICO TOURISM DEPARTMENT	12901	PROMOTIONAL FUNDS TO COLLABORATE WITH PARTNERS TO PROMOTE EVENTS IN BERAILLIO COUNTY.	$ 20,000
MCCUNE FOUNDATION	12901	IMPLEMENTATION OF CULTIVATING BERNALILLO COUNTY GROW THE GROWERS PROGRAM.	$ 75,000
UNITED STATES DEPARTMENT OF AGRICULTURE	12901	EDUCATION AND TECHNICAL ASSISTNACE FOR BEGINNING FARMERS AND RANCHERS.	$ 80,000
NEW MEXICO DEPARTMENT OF AGRICULTURE	12901	FEDERAL SPECIALTY CROP BLOCK GRANT.	$ 100,000
NEW MEXICO DEPARTMENT OF AGRICULTURE	12901	DEVELOPMENT AND PROMOTIONAL FUNDS SUPPORTING AGRICULTURE INITIATIVES.	$ 30,000
ABQ COMMUNITY FOUNDATION	12901	ART/CULTURE/ENVIRONMENTAL EDUCATION/HISTORIC PRESERVATION GRANT.	$ 25,000
CITY OF ALBUQUERQUE (AAA)	12901	FUNDING FOR PART TIME STAFF AT SOUTH VALLEY MULTIPURPOSE SENIOR. FOR THE PURPOSE OF SENIOR PROGRAMING.	$ 95,000
ADDICTION TREATMENT SERVICES	12901	RECREATION & FITNESS SERVICES FOR ATS PARTICIPANTS.	$ 90,900
STATE OF NEW MEXICO LEGISLATIVE APPROPRIATION	12901	BERN CO MULTI-USE INDOOR SPORTS FCLTY TWENTY-SEVEN THOUSAND THREE HUNDRED DOLLARS ($27,300) TO PLAN, DESIGN, CONSTRUCT, EQUIP AND FURNISH A MULTI-USE INDOOR SPORTS FACILITY IN BERNALILLO COUNTY.	$ 27,300
STATE OF NEW MEXICO LEGISLATIVE APPROPRIATION	12901	BERN COUNTY SOUTH VALLEY MULTI-PURPOSE SENIOR CENTER BUS PURCHASE SIXTY-TWO THOUSAND DOLLARS ($62,000) TO PURCHASE AND EQUIPMENT A WHEELCHAIR-ACCESSIBLE BUS FOR THE SOUTH VALLEY MULTIPURPOSE SENIOR CENTER IN BERNALILLO COUNTY.	$ 62,000
STATE OF NEW MEXICO LEGISLATIVE APPROPRIATION	12901	BERNALILLO COUNTY SOUTH VALLEY GYM & BOXING FACILITY FIFTY THOUSAND DOLLARS ($50,000) TO PLAN, DESIGN, CONSTRUCT, EQUIP AND FURNISH A GYMNASIUM AND YOUTH BOXING FACILITY IN THE SOUTH VALLEY IN BERNALILLO COUNTY.	$ 50,000
STATE OF NEW MEXICO LEGISLATIVE APPROPRIATION	12901	MID RIO GRANDE CONSERVANCY DISTRICT OPEN SPACE/TRAILS THIRTY-FIVE THOUSAND DOLLARS ($35,000) TO PLAN, DESIGN, CONSTRUCT AND RENOVATE OPEN SPACE AND TRAILS ALONG ACEQUIAS, DITCHES AND DRAINS IN THE MIDDLE RIO GRANDE CONSERVANCY DISTRICT IN ALBUQUERQUE IN BERNALILLO COUNTY.	$ 35,000
		PARKS & RECREATION TOTAL	$ 758,200
SHERIFF'S DEPARTMENT			
NEW MEXICO DEPARTMENT OF PUBLIC SAFETY	12901	PROVIDES FUNDING FOR REIMBURSEMENT OF OVERTIME TO COLLABORATING AGENCIES FOR ASSISTANCE IN CAPTURING GANG, NARCOTIC, AND/OR VIOLENT CRIMES FUGITIVES WITHIN NEW MEXICO.	$ 135,000
ALBUQUERQUE POLICE DEPARTMENT	12901	PROVIDES FUNDING FOR LAW ENFORCEMENT EQUIPMENT, SUPPLIES AND MISCELLANEUS SERVICES.	$ 100,000
ALBUQUERQUE POLICE DEPARTMENT	12901	PROVIDES FUNDING TO INCREASE POLICE OFFICER SAFETY BY ALLOWING SHERIFF'S OFFICE TO PURCHASE 30 BULLET PROOF VESTS FOR DEPUTIES.	$ 75,000
U.S. MARSHALS	12901	JOINT LAW ENFORCEMENT OPERATIONS.	$ 40,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	TRACS TECHNOLOGY FOR RECORDS & DATA COLLECTION.	$ 450,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	AWARDED TO INCREASE SEATBELT AND CHILD RESTRAINT USAGE. FUNDS USED FOR OVERTIME FOR PUBLICIZED OCCUPANT PROTECTION ACTIVITIES.	$ 32,000
BERNALILLO COUNTY DEPARTMENT OF SUBSTANCE ABUSE	12901	INTER-DEPARTMENT AGREEMENT BEWTEEN THE BERNALILLO COUNTY DWI PROGRAM AND THE SHERIFF'S DEPARTMENT TO REDUCE INCIDENTS OF DWI AND UNDERAGE DRINKING. FUNDS ARE USED FOR OVERTIME FOR A RANGE OF LAW ENFORCEMENT AND COMMUNITY DWI PREVENTION ACTIVITIES.	$ 135,000

FY19 GRANTS BY DEPARTMENT

SPONSOR	FUND	GRANT DESCRIPTION	AMOUNT
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	FEDERAL SECTION 164 FUNDS THAT ARE USED FOR ALCOHOL COUNTER MEASURE ACTIVITIES INCLUDING SOBRIETY CHECKPOINTS AND SATURATION PATROLS. FUNDS ARE USED FOR OVERTIME.	$ 175,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	SELECTIVE TRAFFIC ENFORCEMENT PROGRAM (STEP) FUNDED WITH FEDERAL SECTION 163 FUNDS FOR THE PURPOSE OF TRAFFIC SAFETY-RELATED ENFORCEMENT OVERTIME, EQUIPMENT AND TRAINING.	$ 80,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	STATE FUNDS AUTHORIZED BY STATE STATUTE 66-7-512. FUNDS ARE USED FOR A PRE-AUTHORIZED LIST OF COMMODITIES FOR PURCHASE AND USED BY THE TRAFFIC UNIT.	$ 54,500
NEW MEXICO DEPARTMENT OF PUBLIC SAFETY	12901	FUNDS USED TO IDENTIFY NEW GANGS. FUNDS ARE ALSO USED TO EDUCATE AND PREVENT YOUNG CHILDREN FROM BECOMING GANG MEMBERS.	$ 70,000
DEPARTMENT OF JUSTICE	12901	EXPAND THE ABILITY TO CONDUCT SEX OFFENDERS REGISTRATION, ADDRESS VERIFICATION AND ABSCONDER APPREHENSION TO INCREASE COMPLIANCE WITH THE ADAM WALSH ACT.	$ 225,000
CITY OF RIO RANCHO	12901	MULTI-JURISDICTIONAL GANG PREVENTION.	$ 155,000
DEPARTMENT OF HOMLAND SECURITY	12901	TO EDUCATE AND PREVENT TERRORISIM.	
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	FUNDS STREET RACING OPERATIONS.	$ 20,000
		SHERIFF'S DEPARTMENT TOTAL	$ 1,746,500
TECHNICAL SERVICES			
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	PROVIDES FUNDING TO PLAN, DESIGN AND CONSTRUCT ROAD IMPROVEMENTS, PAYMENT REHAB. & MISC. CONSTRUCTION TO VARIOUS COUNTY ROUTES FOR SCHOOL BUS AND VARIOUS COUNTY ARTERIAL ROAD IMPROVEMENT PROJECTS. COUNTY MATCH WILL BE REQUIRED.	$ 650,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	2ND STREET & RIO BRAVO INTERSECTION IMPROVEMENTS.	$ -
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	WOODWARD ROAD IMPROVEMENTS PROJECT.	
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	DESIGN, RECONSTRUCT AND OR WIDEN ROAD SECTION.	$ 6,420,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	TO PLAN, DESIGN AND CONSTRUCT IMPROVEMENTS TO ROADS, INCLUDING DRAINAGE AND UTILITY IMPROVEMENTS, IN COUNTY COMMISSION DISTRICT 5 IN BERNALILLO COUNTY.	$ 75,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	TO PLAN, DESIGN, CONSTRUCT AND IMPROVE ROADS AND DRAINAGE FOR AN INDUSTRIAL PARK AND TRANSLOAD FACILITY IN BERNALILLO COUNTY.	$ 605,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	TO DESIGN AND CONSTRUCT IMPROVEMENTS TO ISLETA BOULEVARD SW FROM MUNIZ ROAD SW TO INTERSTATE 25 IN BERNALILLO COUNTY.	$ 170,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	TO DESIGN AND CONSTRUCT SIDEWALKS AND DRAINAGE INFRASTRUCTURE ON PRINCE STREET SE, PROSPERITY AVENUE SE AND OTHER STREETS IN THE MOUNTAINVIEW NEIGHBORHOOD IN BERNALILLO COUNTY.	$ 80,000
NEW MEXICO DEPARTMENT OF TRANSPORTATION	12901	TO PLAN, DESIGN AND CONSTRUCT INFRASTRUCTURE, INCLUDING WATER, SEWER, ELECTRICITY AND ROADS, AT THE SOUTH VALLEY COMMONS IN BERNALILLO COUNTY.	$ 160,000
VARIOUS SPONSORS	12901	MISCELLANEOUS SMALL GRANTS BUCKET.	$ 500,000
		TECHNICAL SERVICES TOTAL	$ 8,660,000
YOUTH SERVICES CENTER			
STATE OF NEW MEXICO, CHILDRENS YOUTH AND FAMILIES DEPARTMENT	12901	PROVIDE A CONTINUUM OF GRADUATED SANCTION AND ALTERNATIVE TO JUVENILE DETENTION.	$ 254,700
BERNALILLO COUNTY DEPARTMENT OF SUBSTANCE ABUSE PROGRAMS	12901	REDUCE THE INCIDENCE OF JUVENILE ALCOHOL ABUSE.	$ 150,000
ANNIE E. CASEY FOUNDATION	12901	IMPLEMENT, DEEPEN AND SUSTAIN JUVINILE DETENTION TO INCARCERATION (JDAI) IN BERNALILLO COUNTY.	$ 50,000
ANNIE E. CASEY FOUNDATION	12901	SUPPORT FOR JUVENILE JUSTICE DEEP END LOCAL SITE GRANT.	$ 15,000
		YOUTH SERVICES TOTAL	$ 469,700
		GRAND TOTAL	$ 23,369,283

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUND
(IN DOLLARS)

Revenues	2017 Audited Actuals	2018 Original Budget	2019 Adopted Budget	2020 Approved Plan
Property Tax	6,098,360	5,600,000	5,800,000	5,800,000
Gross Receipts Tax	35,330,260	34,980,531	36,948,209	37,427,896
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**41,428,620**	**40,580,531**	**42,748,209**	**43,227,896**
Intergovernmental (1)	19,094,843	28,341,284	40,587,568	43,982,457
Licenses and Permits				
Fees for Services (3)	1,314,961	1,296,727	1,664,695	1,664,695
Investment Income	80,262			
Miscellaneous (4)	2,470,334	84,211,721	89,168,388	4,420,112
Revenues	**64,389,019**	**154,430,263**	**174,168,860**	**93,295,160**
Operating Revenue	64,389,019	154,430,263	174,168,860	93,295,160
Non-Operating Revenue				
Total Revenues	**64,389,019**	**154,430,263**	**174,168,860**	**93,295,160**
Expenditures				
General Government	6,132,476	7,434,877	9,991,607	8,241,407
Public Works		136	442,136	442,136
Public Safety	9,360,595	34,153,224	28,352,555	36,193,692
Health & Welfare	13,459,250	28,681,919	37,539,935	37,304,966
Housing	35,853	603,072	1,298,198	1,298,198
Culture & Recreation	165,498	605,000	1,392,100	585,900
Operating Functional Areas	**29,153,672**	**71,478,228**	**79,016,531**	**84,066,299**
Capital Functional Areas	8,827,411	79,015,264	89,361,175	9,236,289
Debt Functional Areas				
Total Expenditures (5)	**37,981,083**	**150,493,492**	**168,377,706**	**93,302,588**
Other Financing Sources (Uses)				
Transfers In				
Bonds issued & Premium				
Sale of Capital Assets				
Transfers Out	3,367,828	3,313,805	3,006,004	2,045,569
Total Other Financing Sources	(3,367,828)	(3,313,805)	(3,006,004)	(2,045,569)
Net Change to Fund Balance	23,040,108	622,966	2,785,150	(2,052,997)

Fund Balance				
Beginning Fund Balance	**57,448,049**	**80,488,157**	**81,111,123**	**83,896,273**
Change in Fund Balance (6)	23,040,108	622,966	2,785,150	(2,052,997)
Ending Fund Balance	**80,488,157**	**81,111,123**	**83,896,273**	**81,843,276**

NOTES:

(1) Fiscal year 2017 intergovernmental revenue includes grants and reimbursable contracts in the amount of $18.5 million. Housing added $14.1 million in vouchers in fiscal year 2018. Fiscal year 2019 has a grant budget of $24.3 million with an expected housing voucher budget increase of $2 million over fiscal year 2018. Fiscal year 2020 is anticipating an additional $3 million increase to grants.

(2) County Clerk fees are expected to increase by $92 thousand due to increased filing activity. EMS fund is also expected to increase by $190k from fiscal year 2017 to fiscal year 2018.

(3) Fiscal year 2018 increased behavioral health revenue of $409k is budgeted due to an expected increase. Fiscal year 2018 miscellaneous income anticipates carryforward funding of grants and reimbursable contracts of $79.8 million; administrative fee income for housing vouchers fund of $1.9 million.

(4) Fiscal year 2018 budgeted expenditures are $112.5 million greater than fiscal year 2017 primarily due to an increase of $74 million in grants and reimbursable contracts from fiscal year 2017 to Fiscal year 2018 mainly due to carryforward expenditures. The expected housing grant also increased by $15.1 million as well as an increase of $19.1 million in the behavioral health fund.

(5) Fiscal year 2018 change in fund balance for special revenue funds are due primarily to expenditures being equal to or exceeding revenues in behavioral health fund. Fiscal year 2019 has a projected decrease of $19.1 million in fund balance. Contracts are now being awarded and fund balance is being expended, whereas in previous years the fund was able to build up a healthy fund balance due to inactivity.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Environmental GRT 12002		Healthcare GRT 12003	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax	3,040,000	3,093,288	11,588,264	11,588,264
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**3,040,000**	**3,093,288**	**11,588,264**	**11,588,264**
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous				
Revenues	**3,040,000**	**3,093,288**	**11,588,264**	**11,588,264**
Operating Revenue	3,040,000	3,093,288	11,588,264	11,588,264
Non-Operating Revenue				
Total Revenues	**3,040,000**	**3,093,288**	**11,588,264**	**11,588,264**
Expenditures				
General Government				
Public Works	442,000	442,000		
Public Safety	914,393	1,073,393	136,973	136,973
Health & Welfare			10,718,293	11,451,291
Housing				
Culture & Recreation				
Operating Functional Areas	**1,356,393**	**1,515,393**	**10,855,266**	**11,588,264**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**1,356,393**	**1,515,393**	**10,855,266**	**11,588,264**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out	(2,273,006)	(2,045,569)	(732,998)	
Total Other Financing Sources	**(2,273,006)**	**(2,045,569)**	**(732,998)**	
Net Change to Fund Balance	**(589,399)**	**(467,674)**		

Fund Balance				
Beginning Fund Balance	**3,254,825**	**2,665,426**	**6,940,114**	**6,940,114**
Change in Fund Balance	(589,399)	(467,674)		
Ending Fund Balance	**2,665,426**	**2,197,752**	**6,940,114**	**6,940,114**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Reappraisal 12004		Behavioral Health 12006	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax	5,800,000	5,800,000		
Gross Receipts Tax			21,319,945	21,746,344
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**5,800,000**	**5,800,000**	**21,319,945**	**21,746,344**
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous				
Revenues	**5,800,000**	**5,800,000**	**21,319,945**	**21,746,344**
Operating Revenue	5,800,000	5,800,000	21,319,945	21,746,344
Non-Operating Revenue				
Total Revenues	**5,800,000**	**5,800,000**	**21,319,945**	**21,746,344**
Expenditures				
General Government	7,184,549	7,184,549	130,231	130,231
Public Works				
Public Safety			13,495,471	15,048,837
Health & Welfare			7,694,243	6,567,276
Housing				
Culture & Recreation				
Operating Functional Areas	**7,184,549**	**7,184,549**	**21,319,945**	**21,746,344**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**7,184,549**	**7,184,549**	**21,319,945**	**21,746,344**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance	**(1,384,549)**	**(1,384,549)**		

Fund Balance				
Beginning Fund Balance	**18,970,946**	**17,586,397**	**39,070,673**	**39,070,673**
Change in Fund Balance	(1,384,549)	(1,384,549)		
Ending Fund Balance	**17,586,397**	**16,201,848**	**39,070,673**	**39,070,673**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Fire Districts 12101		Emergency Medical Svcs 12102	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services	152,682	152,682	411,424	411,424
Investment Income	1,624,979	1,632,642		
Miscellaneous				
Revenues	**1,777,661**	**1,785,324**	**411,424**	**411,424**
Operating Revenue	1,777,661	1,785,324	411,424	411,424
Non-Operating Revenue				
Total Revenues	**1,777,661**	**1,785,324**	**411,424**	**411,424**
Expenditures				
General Government				
Public Works				
Public Safety	1,777,661	1,785,324	411,424	411,424
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas	**1,777,661**	**1,785,324**	**411,424**	**411,424**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**1,777,661**	**1,785,324**	**411,424**	**411,424**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**1,238,263**	**1,238,263**	**135,031**	**135,031**
Change in Fund Balance				
Ending Fund Balance	**1,238,263**	**1,238,263**	**135,031**	**135,031**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Dept of Substance Abuse 12105		Sheriff's Law Enforcement Protection 12151	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services			225,000	225,000
Investment Income				
Miscellaneous	600,000	600,000		
Revenues	**600,000**	**600,000**	**225,000**	**225,000**
Operating Revenue	600,000	600,000	225,000	225,000
Non-Operating Revenue				
Total Revenues	**600,000**	**600,000**	**225,000**	**225,000**
Expenditures				
General Government				
Public Works				
Public Safety	628,362	628,362	225,000	225,000
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas	**628,362**	**628,362**	**225,000**	**225,000**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**628,362**	**628,362**	**225,000**	**225,000**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance	**(28,362)**	**28,362-**		

Fund Balance				
Beginning Fund Balance	**1,936,630**	**1,908,268**	**340,693**	**340,693**
Change in Fund Balance	(28,362)	28,362-		
Ending Fund Balance	**1,908,268**	**1,879,906**	**340,693**	**340,693**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Sheriff's DWI Seizure 12151.1		Farm & Range 12202	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental			136	136
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous				
Revenues			**136**	**136**
Operating Revenue			136	136
Non-Operating Revenue				
Total Revenues			**136**	**136**
Expenditures				
General Government				
Public Works			136	136
Public Safety	110,681	15,789		
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas	**110,681**	**15,789**	**136**	**136**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**110,681**	**15,789**	**136**	**136**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance	**110,681-**	**15,789-**		

Fund Balance				
Beginning Fund Balance	**(145,261)**	**(255,942)**	**1,160**	**1,160**
Change in Fund Balance	110,681-	15,789-		
Ending Fund Balance	**(255,942)**	**(271,731)**	**1,160**	**1,160**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Indigent Care 12203		Clerks Recording & Filing 12204	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax	1,000,000	1,000,000		
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**1,000,000**	**1,000,000**		
Intergovernmental				
Licenses and Permits				
Fees for Services			770,004	770,004
Investment Income				
Miscellaneous				
Revenues	**1,000,000**	**1,000,000**	**770,004**	**770,004**
Operating Revenue	1,000,000	1,000,000	770,004	770,004
Non-Operating Revenue				
Total Revenues	**1,000,000**	**1,000,000**	**770,004**	**770,004**
Expenditures				
General Government			926,627	926,627
Public Works				
Public Safety				
Health & Welfare	1,000,000	1,000,000		
Housing				
Culture & Recreation				
Operating Functional Areas	**1,000,000**	**1,000,000**	**926,627**	**926,627**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**1,000,000**	**1,000,000**	**926,627**	**926,627**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance			**(156,623)**	**(156,623)**

Fund Balance				
Beginning Fund Balance	**224,286**	**224,286**	**1,254,386**	**1,097,763**
Change in Fund Balance			(156,623)	(156,623)
Ending Fund Balance	**224,286**	**224,286**	**1,097,763**	**941,140**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Grants 12901		Reimbursable Contracts 12901.1	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental	23,369,283	25,764,172	1,000,000	2,000,000
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous	70,956,195		13,799,744	
Revenues	**94,325,478**	**25,764,172**	**14,799,744**	**2,000,000**
Operating Revenue	94,325,478	25,764,172	14,799,744	2,000,000
Non-Operating Revenue				
Total Revenues	**94,325,478**	**25,764,172**	**14,799,744**	**2,000,000**
Expenditures				
General Government	1,750,200			
Public Works				
Public Safety	11,566,983	17,941,983		
Health & Welfare				
Housing				
Culture & Recreation	1,392,100	585,900		
Operating Functional Areas	**14,709,283**	**18,527,883**		
Capital Functional Areas	76,928,109	7,236,289	12,433,066	2,000,000
Debt Functional Areas				
Total Expenditures	**91,637,392**	**25,764,172**	**12,433,066**	**2,000,000**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance	**2,688,086**		**2,366,678**	

Fund Balance				
Beginning Fund Balance	**3,429,061**	**6,117,147**	**2,640,792**	**5,007,470**
Change in Fund Balance	2,688,086		2,366,678	
Ending Fund Balance	**6,117,147**	**6,117,147**	**5,007,470**	**5,007,470**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Housing Section 8 12950		Housing Linkages 12951	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental	14,580,321	14,580,321	445,215	445,215
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous	2,187,470	2,187,470		
Revenues	**16,767,791**	**16,767,791**	**445,215**	**445,215**
Operating Revenue	16,767,791	16,767,791	445,215	445,215
Non-Operating Revenue				
Total Revenues	**16,767,791**	**16,767,791**	**445,215**	**445,215**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare	16,767,791	16,767,791	445,215	445,215
Housing				
Culture & Recreation				
Operating Functional Areas	**16,767,791**	**16,767,791**	**445,215**	**445,215**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**16,767,791**	**16,767,791**	**445,215**	**445,215**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**1,803,585**	**1,803,585**	**5,583**	**5,583**
Change in Fund Balance				
Ending Fund Balance	**1,803,585**	**1,803,585**	**5,583**	**5,583**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE DETAIL
(in dollars)

	Transitional Housing 12952		Total All Special Revenue Funds	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax			5,800,000	5,800,000
Gross Receipts Tax			36,948,209	37,427,896
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes			**42,748,209**	**43,227,896**
Intergovernmental	1,192,613	1,192,613	40,587,568	43,982,457
Licenses and Permits				
Fees for Services	105,585	105,585	1,664,695	1,664,695
Investment Income			1,624,979	1,632,642
Miscellaneous			87,543,409	2,787,470
Revenues	**1,298,198**	**1,298,198**	**174,168,860**	**93,295,160**
Operating Revenue	1,298,198	1,298,198	174,168,860	93,295,160
Non-Operating Revenue				
Total Revenues	**1,298,198**	**1,298,198**	**174,168,860**	**93,295,160**
Expenditures				
General Government			9,991,607	8,241,407
Public Works			442,136	442,136
Public Safety			29,266,948	37,267,085
Health & Welfare			36,625,542	36,231,573
Housing	1,298,198	1,298,198	1,298,198	1,298,198
Culture & Recreation			1,392,100	585,900
Operating Functional Areas	**1,298,198**	**1,298,198**	**79,016,531**	**84,066,299**
Capital Functional Areas			89,361,175	9,236,289
Debt Functional Areas				
Total Expenditures	**1,298,198**	**1,298,198**	**168,377,706**	**93,302,588**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out			3,006,004	2,045,569
Total Other Financing Sources			**(3,006,004)**	**(2,045,569)**
Net Change to Fund Balance			**2,785,150**	**(2,052,997)**

Fund Balance				
Beginning Fund Balance	**10,357**	**10,357**	81,111,124	83,896,274
Change in Fund Balance			2,785,150	(2,052,997)
Ending Fund Balance	**10,357**	**10,357**	**83,896,274**	**81,843,277**

Bernalillo County
Capital Projects Funds

CAPITAL PROJECT FUNDS

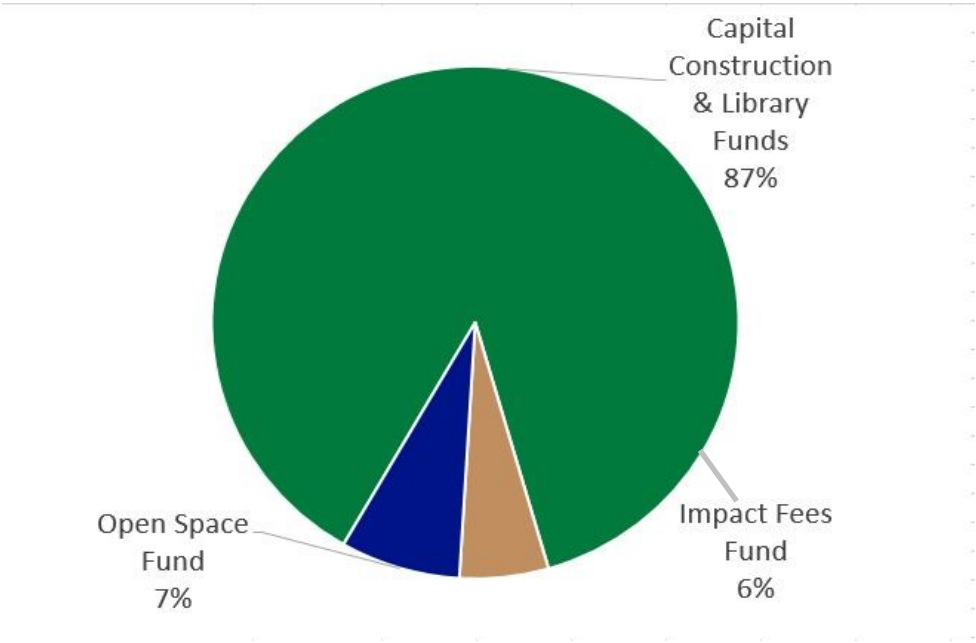
Description

Capital project funds are used for the acquisition or construction of capital facilities and land. Capital projects help maintain or improve a county asset, often called infrastructure. They can be new construction, expansion, renovation, or replacement projects for existing facilities. Purchases of major equipment or a major maintenance or rehabilitation projects for existing facilities also classify as capital projects.

Capital Project Budget Largest to Smallest

Fund	Description	FY19 Budget
13001 - 13002	Capital Construction & Library Funds	$ 90,716,458
13051	Open Space Fund	$ 7,670,684
13050	Impact Fees Fund	$ 5,674,245
TOTAL		**$ 104,061,387**

Percent Allocation by Fund



CAPITAL PROJECT FUNDS CONTINUED

FUND NUMBER	FUND NAME	DESCRIPTION
13001	Capital Construction	Accounts for funds received from bond proceeds from Gross Receipt Tax Revenue Bonds and General Obligation Bonds. General Obligation Bond funds are used to finance major capital construction projects for various purposes such as Roads, Storm Drain, Parks and Recreation, Public Safety, Public Health, Facilities Improvements, etc. Gross Receipt Tax Revenue Bond funds are used to finance more specific major capital construction projects, such as the construction of a jail, courthouse, etc.
13002	Library	Accounts for the financing and acquiring of library books and library resources. Financing is being provided by proceeds from General Obligation bonds and earnings from the investment of those proceeds.
13050	Impact Fees	Accounts for impact fees received from developers. Impact Fees are restricted for use in infrastructure improvements that will address the needs of new development. The impact fee fund was created by authority of Bernalillo County Ordinance 95-16. To encourage economic development, county commissioners approved an extension of the previous impact fees reduction indefinitely, which has decreased overall fee revenue.
13051	Open Space	Accounts for the financing and acquisition of open space land. In November 2014 Bernalillo County allowed voters to decide whether the county should establish a .20 mill levy for the next 15 years. The purpose of the mill levy is for acquiring, improving, operating, and maintaining natural areas, open spaces, and cultural, historic and nature education sites. Additionally, it protects drinking water sources, wildlife habitats, and agricultural land, including land along the Rio Grande

Animal Care and Resource Center

The Bernalillo County Animal Care Services Department broke ground in July on the new Animal Care and Resource Center at 3001 Second St. SW, near 2nd and Woodward. The center will cost approximately $7.8 million. The construction project will use general obligation bond money.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECT FUNDS
(IN DOLLARS)

Revenues	2017 Audited Actuals	2018 Original Budget	2019 Adopted Budget	2020 Approved Plan
Property Tax (1)	3,007,272	3,061,301	3,190,053	3,190,053
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**3,007,272**	**3,061,301**	**3,190,053**	**3,190,053**
Intergovernmental				
Licenses and Permits				
Fees for Services (2)	657,560	657,365	562,799	562,799
Investment Income	279,994			
Miscellaneous (3)	7,950	72,426,029	103,741,085	41,891,850
Revenues	**3,952,776**	**76,144,695**	**107,493,937**	**45,644,702**
Operating Revenue	3,952,776	76,144,695	107,493,937	45,644,702
Non-Operating Revenue				
Total Revenues	**3,952,776**	**76,144,695**	**107,493,937**	**45,644,702**
Expenditures				
General Government	158,102			
Public Works	730,111	1,366,607	1,268,391	1,268,391
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation	20,629			
Operating Functional Areas	**908,842**	**1,366,607**	**1,268,391**	**1,268,391**
Capital Functional Areas	9,878,154	70,465,120	102,792,997	22,209,171
Debt Functional Areas				
Total Expenditures (4)	**10,786,996**	**71,831,727**	**104,061,388**	**23,477,562**
Other Financing Sources (Uses)				
Transfers In (5)				
Bonds issued & Premium	19,463,032			
Sale of Capital Assets				
Transfers Out (6)	61,530			
Total Other Financing Sources	**19,401,502**			
Net Change to Fund Balance	**12,567,282**	**4,312,968**	**3,432,549**	**22,167,140**

Fund Balance				
Beginning Fund Balance	**38,683,871**	**51,251,153**	**55,564,121**	**58,996,670**
Change in Fund Balance (7)	12,567,282	4,312,968	3,432,549	22,167,140
Ending Fund Balance	**51,251,153**	**55,564,121**	**58,996,670**	**81,163,810**

NOTES:

(1) Fees for services revenue in fiscal year 2019 budget reflect a decrease in impact fees due economic development incentives.

(2) Miscellaneous budgeted revenue in fiscal year 2019 includes $34.2 million for Alvarado Square, and $3.9 million for the MDC energy performance project. The decrease in budget for fiscal year 2020 results from estimated project completions.

(3) Fiscal year 2017 bond issued & premium reflects the sale of the GRT revenue bond 2017 series.

(4) Fiscal year 2017 transfers out reflects accummulated G.O.Bond interest transferred to debt service and accummulated GRT Bond interests transferred to the general fund.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS DETAIL
(in dollars)

	Capital Construction 13001		Impact Fees 13050	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services			562,799	562,799
Investment Income				
Miscellaneous	93,077,004	40,810,546	5,889,617	778,171
Revenues	**93,077,004**	**40,810,546**	**6,452,416**	**1,340,970**
Operating Revenue	93,077,004	40,810,546	6,452,416	1,340,970
Non-Operating Revenue				
Total Revenues	**93,077,004**	**40,810,546**	**6,452,416**	**1,340,970**
Expenditures				
General Government				
Public Works			562,799	562,799
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas			**562,799**	**562,799**
Capital Functional Areas	90,716,458	19,715,409	5,111,446	
Debt Functional Areas				
Total Expenditures	**90,716,458**	**19,715,409**	**5,674,245**	**562,799**
Other Financing Sources (Uses)				
Transfers In				
Bonds issued & Premium				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance	**2,360,546**	**21,095,137**	**778,171**	**778,171**

Fund Balance				
Beginning Fund Balance	**46,845,168**	**49,205,714**	**5,844,686**	**6,622,857**
Change in Fund Balance	2,360,546	21,095,137	778,171	778,171
Ending Fund Balance	**49,205,714**	**70,300,851**	**6,622,857**	**7,401,028**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS DETAIL
(in dollars)

	Open Space 13051		Total All Capital Project Funds	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax	3,190,053	3,190,053		
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**3,190,053**	**3,190,053**	**3,190,053**	**3,190,053**
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous	4,774,464	303,133		
Revenues	**7,964,517**	**3,493,186**	**107,493,937**	**45,644,702**
Operating Revenue	7,964,517	3,493,186	107,493,937	45,644,702
Non-Operating Revenue				
Total Revenues	**7,964,517**	**3,493,186**	**107,493,937**	**45,644,702**
Expenditures				
General Government				
Public Works	705,592	705,592		
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas	**705,592**	**705,592**	**1,268,391**	**1,268,391**
Capital Functional Areas	6,965,093	2,493,762		
Debt Functional Areas				
Total Expenditures	**7,670,685**	**3,199,354**	**104,061,388**	**23,477,562**
Other Financing Sources (Uses)				
Transfers In				
Bonds issued & Premium				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance	**293,832**	**293,832**	**3,432,549**	**22,167,140**

Fund Balance				
Beginning Fund Balance	**2,874,267**	**3,168,099**	**55,564,121**	**58,996,670**
Change in Fund Balance	293,832	293,832	3,432,549	22,167,140
Ending Fund Balance	**3,168,099**	**3,461,931**	**58,996,670**	**81,163,810**

Bernalillo County
Debt Service Funds

DEBT SERVICE FUNDS

General Obligation Bond Series

Capital improvements for the county are primarily funded with General Obligation (GO) Bonds, which are self-imposed by the voters on all taxable property within the county.

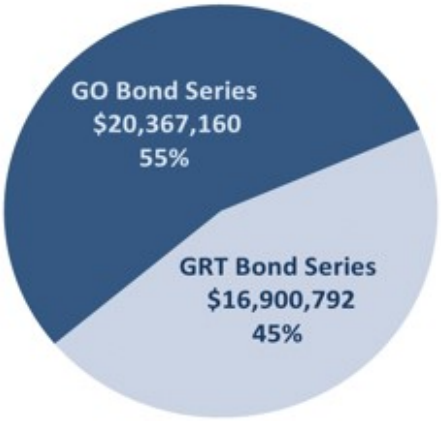
Gross Receipts Tax Bond Series

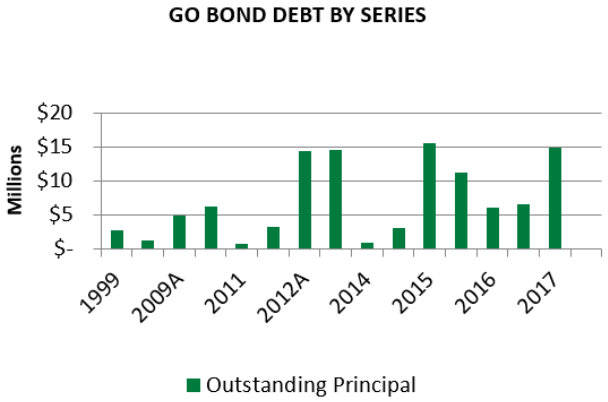
Bernalillo County has issued eight outstanding Gross Receipts Tax (GRT) revenue bonds. They are special limited obligations of the county, payable solely from net pledged revenues. The bonds are not general obligations of the county, and the county neither pledges its full faith and credit nor its ad valorem taxing power or general resources.

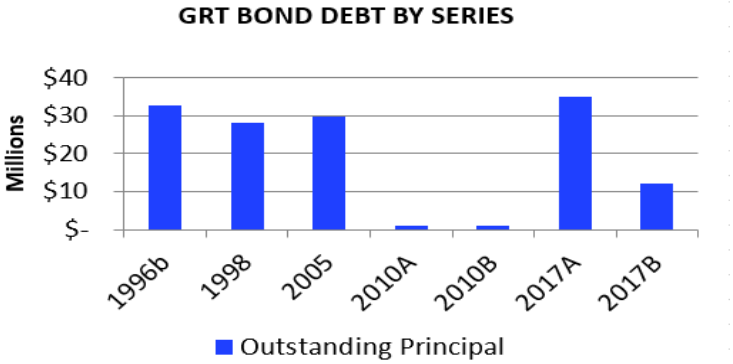
DEBT SERVICE FUNDS
(in dollars)

Fund	Description	Fiscal Year 2019 Budget
14101	General Obligation Bond Series	$20,367,160
14300 – 14399	Gross Receipts Tax Bond Series	16,900,792
		$37,267,952

% ALLOCATION BY BOND TYPE







DEBT SERVICE FUNDS

GENERAL OBLIGATION BOND SERIES

FUND NUMBER	SERIES	DESCRIPTION	ORIGINAL ISSUE
14101	1999	Finances projects for storm drain and water systems, library resources, public buildings, and parks and recreational facilities.	18,676,000
	2009	Finances projects for roads, facility improvements and library resources.	10,000,000
	2009A	Finances projects for storm drains, parks and recreations facilities and public safety.	10,750,000
	2010	Refunds the GO Series 2001 and 2002 bonds.	15,105,000
	2011	Finances projects for parks and recreation facilities, library book purchases, and facility improvements.	4,200,000
	2012	Refunds the GO Series 2003 bonds.	6,535,000
	2012A	Finances projects for Parks & Recreation facilities, purchase library books, public safety, and roads.	14,400,000
	2013	Finances projects for roads, storm drain, library books, parks and recreation facilities, public safety and facility improvements.	17,800,000
	2014	Finances projects for roads, storm drains, library books, and facility improvements.	8,700,000
	2014A	Refunds the GO Series 2004 bonds.	2,995,000
	2015	Finances projects for roads, storm drains, library books, parks and recreation facilities, public safety and facility improvements.	17,281,000
	2015A	Refunds the GO Series 2005, 2005A, and 2006 bonds.	14,010,000
	2016	Finances projects for roads, storm drains, library books, and parks and recreation.	9,860,000
	2016A	Refunds the GO Series 2007 and 2007A bonds.	14,380,000
	2017	The 2017 GO Series was used to finance roads, storm drain, library books, public safety, facilities, public housing and parks and recreational facilities. (As a result of the large premium received, this bond was resized.)	18,285,000
Total			**$ 182,977,000**

DEBT SERVICE FUNDS

GROSS RECEIPTS TAX BOND SERIES

FUND NUMBER	SERIES	DESCRIPTION	ORIGINAL ISSUE
14301	1996b	Finances projects for one or more public buildings, including a regional jail.	61,260,000
14303	1998	Refunds the GRT Series 1996A bonds	53,450,000
14304	2005	Partially refunds the GRT Series 1999 and improvement revenue bonds.	43,690,000
14305	2010A	Refunds the GRT Series 2009 bonds.	9,000,000
14309	2010B	Refunds the Series 1999 multifamily housing refunding and improvement revenue bond (El Centro Senior Housing Complex).	1,650,000
14310	2017A	Finances the studying, designing, developing, acquiring, constructing, reconstructing, rehabilitating, renovating, remodeling, modernizing, enhancing, equipping and otherwise improving the new County administrative office building and related properties to be located in downtown Albuquerque.	34,940,000
14311	2017B	Finances the studying, designing, developing, acquiring, constructing, reconstructing, rehabilitating, renovating, remodeling, modernizing, enhancing, equipping and otherwise improving certain energy conservation and renewable energy measures for the County's Metropolitan Detention Center.	$ 12,080,000
Total			**$ 216,070,000**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE FUNDS

Revenues	2017 Audited Actuals	2018 Original Budget	2019 Adopted Budget	2020 Approved Plan
Property Tax	19,557,084	19,283,645	20,317,160	20,317,160
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**19,557,084**	**19,283,645**	**20,317,160**	**20,317,160**
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income (1)	770,525	696,204	704,595	697,595
Miscellaneous (2)		118,463	70,000	75,000
Revenues	**20,327,609**	**20,098,312**	**21,091,755**	**21,089,755**
Operating Revenue	20,327,609	20,098,312	21,091,755	21,089,755
Non-Operating Revenue				
Total Revenues	**20,327,609**	**20,098,312**	**21,091,755**	**21,089,755**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas (2)	36,858,616	35,514,248	37,267,951	36,126,340
Total Expenditures	**36,858,616**	**35,514,248**	**37,267,951**	**36,126,340**
Other Financing Sources (Uses)				
Transfers In	14,223,098	14,008,412	15,157,877	15,048,437
Bonds issued & Premium (3)				
Sale of Capital Assets				
Transfers Out			900,000	
Total Other Financing Sources	**14,223,098**	**14,008,412**	**14,257,877**	**15,048,437**
Net Change to Fund Balance	**(2,307,909)**	**(1,407,524)**	**(1,918,319)**	**11,852**

Fund Balance				
Beginning Fund Balance	**34,965,055**	**32,657,146**	**31,249,622**	**29,331,303**
Change in Fund Balance	(2,307,909)	(1,407,524)	(1,918,319)	11,852
Ending Fund Balance	**32,657,146**	**31,249,622**	**29,331,303**	**29,343,155**

NOTES:
(1) Fiscal year 2017 Investment Income includes $66,000 of interest on investment of additional debt service reserves that weren't budgeted in fiscal year 2018. Going forward in fiscal year 2019, investment income from these additional reserves will be budgeted.
(2) General Fund funds are applied to the interest portion of the debt service for the multi-family housing GRT bond. Prior to fiscal year 2019, these funds were accounted for as miscellaneous revenue. Going forward in fiscal year 2019, these funds are accounted for as a transfer into the debt service fund for this GRT bond.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE DETAIL
(in dollars)

	General Obligation 14101		96-B Jail 14301	
Revenues	**2017 Adopted Budget**	**2018 Approved Plan**	**2017 Adopted Budget**	**2018 Approved Plan**
Property Tax	20,317,160	20,317,160	331,745	331,745
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes	**20,317,160**	**20,317,160**	**331,745**	**331,745**
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income	50,000	50,000		
Miscellaneous				
Revenues	**20,367,160**	**20,367,160**	**331,745**	**331,745**
Operating Revenue	20,367,160	20,367,160	331,745	331,745
Non-Operating Revenue				
Total Revenues	**20,367,160**	**20,367,160**	**331,745**	**331,745**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas	20,367,160	20,367,160	4,777,565	4,778,565
Total Expenditures	**20,367,160**	**20,367,160**	**4,777,565**	**4,778,565**
Other Financing Sources (Uses)				
Transfers In			4,445,820	4,446,820
Transfers Out				
Total Other Financing Sources			**4,445,820**	**4,446,820**
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**11,838,957**	**11,838,957**	**123,230**	**123,230**
Change in Fund Balance				
Ending Fund Balance	**11,838,957**	**11,838,957**	**123,230**	**123,230**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE DETAIL
(in dollars)

	96-B Jail Reserve 14301.2		1997 GRT Revenue Bond 14302	
Revenues	**2017 Adopted Budget**	**2018 Approved Plan**	**2017 Adopted Budget**	**2018 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous				
Revenues				
Operating Revenue				
Non-Operating Revenue				
Total Revenues				
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures				
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**5,438,448**	**5,438,448**	**24,562**	**24,562**
Change in Fund Balance				
Ending Fund Balance	**5,438,448**	**5,438,448**	**24,562**	**24,562**

	1997 GRT Revenue Bond Reserve 14302.2[1]		96-A Courthouse 14303	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income			275,550	275,550
Miscellaneous				
Revenues			**275,550**	**275,550**
Operating Revenue			275,550	275,550
Non-Operating Revenue				
Total Revenues			**275,550**	**275,550**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas			3,750,325	3,761,765
Total Expenditures			**3,750,325**	**3,761,765**
Other Financing Sources (Uses)				
Transfers In			3,474,775	3,486,215
Transfers Out				
Total Other Financing Sources			**3,474,775**	**3,486,215**
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**1,693,500**	**1,693,500**	**85,521**	**85,521**
Change in Fund Balance				
Ending Fund Balance	**1,693,500**	**1,693,500**	**85,521**	**85,521**

Notes:

1) Cash balance was available at time of report creation however, reserve was used prior to end of fiscal year 2019.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE DETAIL
(in dollars)

	96-A Courthouse Reserve 14303.2		2005 GRT Jail/Waste Water 14304	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income			40,000	40,000
Miscellaneous				
Revenues			**40,000**	**40,000**
Operating Revenue			40,000	40,000
Non-Operating Revenue				
Total Revenues			**40,000**	**40,000**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas			4,586,013	4,131,138
Total Expenditures			**4,586,013**	**4,131,138**
Other Financing Sources (Uses)				
Transfers In			4,546,013	4,091,138
Transfers Out				
Total Other Financing Sources			**4,546,013**	**4,091,138**
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**4,615,582**	**4,615,582**	**70,478**	**70,478**
Change in Fund Balance				
Ending Fund Balance	**4,615,582**	**4,615,582**	**70,478**	**70,478**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE DETAIL
(in dollars)

	2005 GRT Jail/Waste Water Reserve 14304.2		2010B GRT Debt Service 14305	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income			7,000	
Miscellaneous				
Revenues			**7,000**	
Operating Revenue			7,000	
Non-Operating Revenue				
Total Revenues			**7,000**	
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas			899,600	
Total Expenditures			**899,600**	
Other Financing Sources (Uses)				
Transfers In			732,998	
Transfers Out				
Total Other Financing Sources			**732,998**	
Net Change to Fund Balance			**159,602-**	

Fund Balance				
Beginning Fund Balance	**4,933,749**	**4,933,749**	**156,186**	**3,416-**
Change in Fund Balance			159,602-	
Ending Fund Balance	**4,933,749**	**4,933,749**	**3,416-**	**3,416-**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE DETAIL
(in dollars)

	2010A GRT Reserve 14305.2		2010B GRT Debt Service 14309	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous			70,000	75,000
Revenues			**70,000**	**75,000**
Operating Revenue			70,000	75,000
Non-Operating Revenue				
Total Revenues			**70,000**	**75,000**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas			116,363	119,088
Total Expenditures			**116,363**	**119,088**
Other Financing Sources (Uses)				
Transfers In			46,363	44,088
Transfers Out	900,000			
Total Other Financing Sources	**(900,000)**		**46,363**	**44,088**
Net Change to Fund Balance	**(900,000)**			

Fund Balance				
Beginning Fund Balance	**900,000**		**1,209,989**	**1,209,989**
Change in Fund Balance	(900,000)			
Ending Fund Balance			**1,209,989**	**1,209,989**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE DETAIL
(in dollars)

	2010B GRT Reserve 14309.2		2017A GRT Debt Service 14310	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous				
Revenues				
Operating Revenue				
Non-Operating Revenue				
Total Revenues				
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas			2,208,163	2,422,063
Total Expenditures			**2,208,163**	**2,422,063**
Other Financing Sources (Uses)				
Transfers In			1,336,793	2,422,063
Transfers Out				
Total Other Financing Sources			**1,336,793**	**2,422,063**
Net Change to Fund Balance			**(871,370)**	

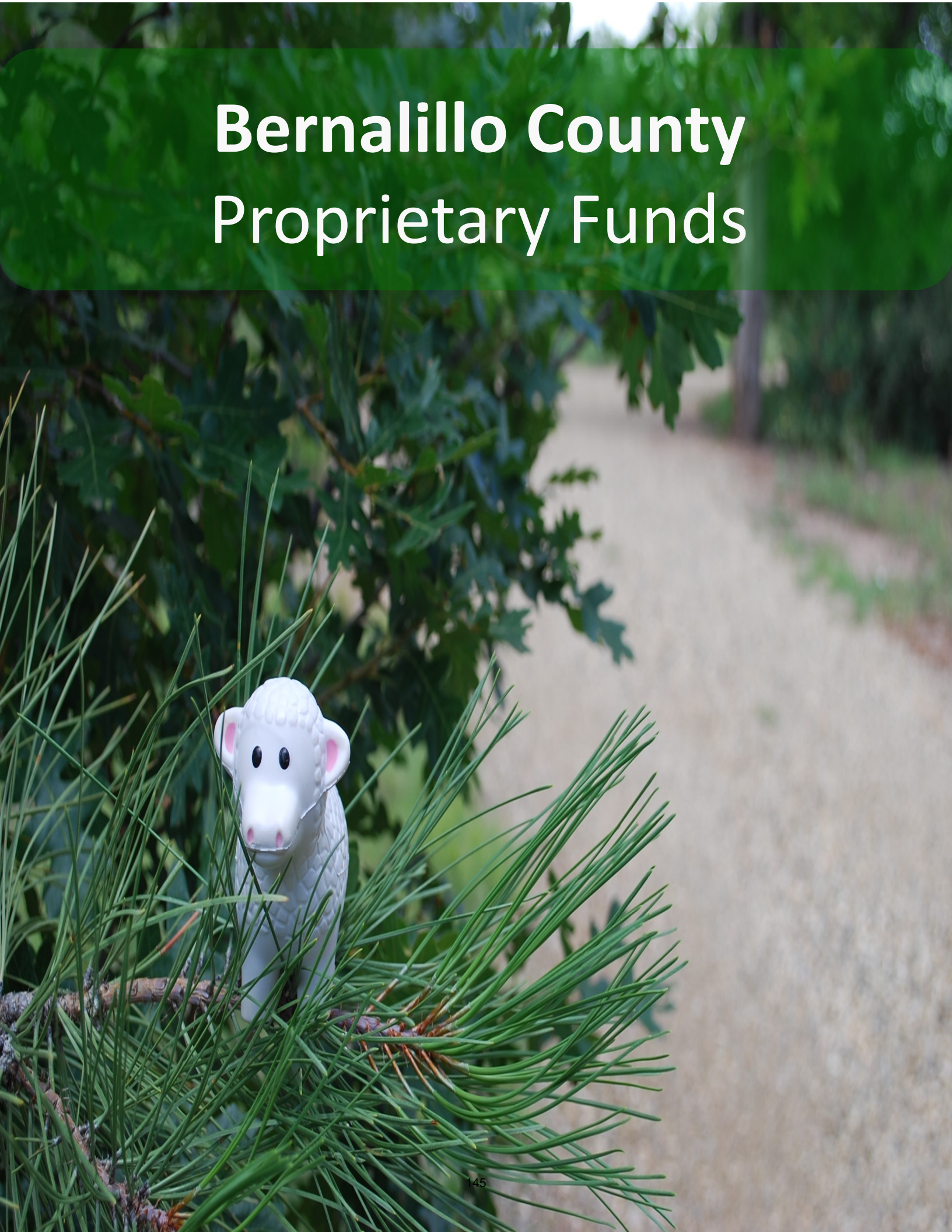
Fund Balance				
Beginning Fund Balance	**159,419**	**159,419**		**(871,370)**
Change in Fund Balance			(871,370)	
Ending Fund Balance	**159,419**	**159,419**	**(871,370)**	**(871,370)**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE DETAIL
(in dollars)

	2017B GRT Debt Service 14311		Total All Debt Service Funds	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax			20,648,905	20,648,905
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes			**20,648,905**	**20,648,905**
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income	300	300	372,850	365,850
Miscellaneous			70,000	75,000
Revenues	**300**	**300**	**21,091,755**	**21,089,755**
Operating Revenue	300	300	21,091,755	21,089,755
Non-Operating Revenue				
Total Revenues	**300**	**300**	**21,091,755**	**21,089,755**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas				
Debt Functional Areas	562,763	546,563	37,267,952	36,126,342
Total Expenditures	**562,763**	**546,563**	**37,267,952**	**36,126,342**
Other Financing Sources (Uses)				
Transfers In	575,115	558,114	15,157,877	15,048,438
Transfers Out			900,000	
Total Other Financing Sources	**575,115**	**558,114**	**14,257,877**	**15,048,438**
Net Change to Fund Balance	**12,652**	**11,851**	**(1,918,320)**	**11,851**

Fund Balance				
Beginning Fund Balance		**12,652**	**31,249,621**	**29,331,301**
Change in Fund Balance	12,652	11,851	(1,918,320)	11,851
Ending Fund Balance	**12,652**	**24,503**	**29,331,301**	**29,343,152**

Bernalillo County
Proprietary Funds



PROPRIETARY FUNDS

There are two types of proprietary funds used at Bernalillo County, enterprise and internal service.

Enterprise Funds

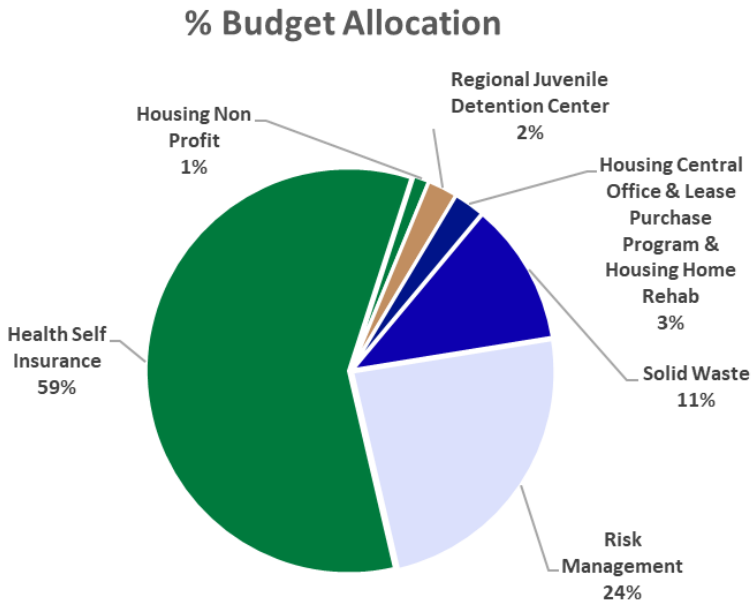
Enterprise funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing services on a continuing basis be financed or recovered primarily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

Internal Service Funds

The risk management internal service fund captures revenue and expense for 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 that get reimbursed back to the internal service fund include automobile insurance, jail liability, property insurance, and aviation insurance. The risk management insurance composite is included in this section.

Proprietary Budget Largest to Smallest
(in dollars)

Fund	Description	FY19 Budget
	Enterprise Funds	
21001	Solid Waste	$5,581,983
21101/21102/21110	Housing Central Office & Lease Purchase Program, Housing Home Rehab	$1,218,897
21002	Regional Juvenile Detention Center	$1,168,700
25001	Housing Non Profit	$607,705
21141/21142	Housing El Centro Project & New Construction	$0
21121/21122	Housing Seybold LIPH & capital Fund Program	$0
21001.1	Solid Waste EMTS	$0
	Internal Services Fund	
22002	Health Self Insurance	$28,853,979
22001	Risk Management	$11,765,882
	TOTAL	$49,197,146



PROPRIETARY FUNDS

ENTERPRISE FUNDS

FUND NUMBER	FUND NAME	FUND DESCRIPTION
21001	SOLID WASTE	To account for the operations of the solid waste program. All activities necessary to operate the program are accounted for in this fund to include administrative costs, operations and financing.
21001.1	SOLID WASTE EMTS	To account for operations of the East Mountain Transfer Station and to separate financials from the curbside operations fund 21001.
21002	REGIONAL JUVENILE DETENTION CENTER	To account for the operations of the Regional Juvenile Detention Center. All activities necessary to operate the program are accounted for in this fund, including, but not limited to, administration, operations and financing. The Regional Unit provides 24 hour regional detention services for Sandoval County and other jurisdictions requiring juvenile detainment. The Regional Unit provides a safe, secure and humane environment for youth booked and detained.
21101/21102 & 21110	BERNALILLO COUNTY HOUSING AUTHORITY CENTRAL OFFICE & LEASE PURCHASE, HOUSING HOME REHAB	To account for the provision of administrative services to the County's Housing Urban Development (HUD) Section 8 Annual Contribution Contract, No. FW-5325; property management services to the Bernalillo County Housing and Redevelopment Corporation, and for the costs of contracting for future construction of other housing projects of the county. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operations, maintenance, rental contract negotiation, and collection. To account for the operations in the home rehabilitation program that assists low-income homeowners with repairs to their homes. All activities to operate the program are accounted for, including but not limited to administrative costs, operation and financing.
21121/21122	HOUSING SEYBOLD-LIPH & CAPITAL FUND PROGRAM	To account for the operation and necessary rehabilitation of Seybold Village 21 Units Handicapped Housing Project. The Low Income Public Housing (LIPH) program includes all activities necessary to construct and operate the project will be accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and construction. These funds are to be eliminated this fiscal year 2019.
21141/21142	HOUSING EL CENTRO PROJECT & NEW CONSTRUCTION	To account for the operations of the El Centro Familiar housing project which consists of 40 units for the elderly. All activities necessary to operate the project are accounted for in this fund, including but not limited to administrative costs, operations, financing, and related debt services. In addition, revenue is used to construct new housing units. These funds are to be eliminated this fiscal year 2019.
25001	HOUSING NON PROFIT	To account for the activity of the Bernalillo County Affordable Housing Non Profit, which will include 75 housing units. This new fund will consolidate other housing funds into one fund and will be voucher driven and may be treated as asset management.

INTERNAL SERVICE FUNDS

FUND NUMBER	FUND NAME	FUND DESCRIPTION
22001	RISK MANAGEMENT	Internal services funds are propriety funds that account for operations that provide services to other departments or agencies of the county on a cost reimbursement basis. The Risk Management fund, which is used to account for its risk management activities.
22002	HEALTH SELF INSURANCE	To account for revenues collected from employee/employer contributions for the purpose of self funding health insurance administered by Presbyterian and Blue Cross.

BERNALILLO COUNTY
INSURANCE COMPOSITE FISCAL YEAR 2018 - FISCAL YEAR 2019

TYPE OF COVERAGE	COMPANY AGENT	COVERAGE LIMITS		DEDUCTIBLE	COVERAGE DATES	FY17 ACTUAL	FY18 ACTUAL	FY19 PROJ. COST
Limits of Coverage								
Section I - Multiline Coverage	NMCIA			25,000	01/01/17 - 12/31/17	2,031,007		
1. Buildings and Contents		150,000,000	Per Occurrence					
				100,000	01/01/18 - 12/31/18		2,133,517	
Including Valuable Papers, EDP Transit, Fine Arts,								
Accounts Receivable, Debris Removal, Loss of Rents					01/01/19 - 12/31/19			2,336,469
Replacement Cost On-Site Waiver								
2. Newly Acquired Property		150,000,000	Per Occurrence					
3. Builder's Risk		150,000,000	Per Occurrence					
(New Construction)								
4. Extra Expense		3,000,000						
5. Data Processing Extra Expense		2,000,000						
6. Contractor's and Mobile Equipment		31,000,000						
7. Automobile Physical Damage		31,000,000		5,000				
8. Unnamed Locations		2,000,000						
9. Building Ordinance		11,000,000						
10. Architects' and Engineers' Fees:		11,000,000						
7% of Loss, Note to Exceed								
11. Earthquake		30,000,000						
Annual Aggregate		for all Members						
12. Flood		30,000,000						
Annual Aggregate		for all Members						
13. Unscheduled Miscellaneous		25,000	Per County					
Property and Equipment		150,000	Per Occurrence					
Crime Coverage:								
14. Employee Dishonesty, Including Faithful Performance		500,000						
15. Money and Securities		500,000						
16. Depositors' Forgery		500,000						
(Includes Counterfeit Currency and Money Orders)								
The Pool will pay losses up to $250,000. Excess insurance or reinsurance pays above the $250,000 Self-Insured Retention (SIR) to the limits shown.								
TYPE OF COVERAGE	**COMPANY AGENT**	**COVERAGE LIMITS**		**DEDUCTIBLE**	**COVERAGE DATES**	**FY17 PROJ. COST**	**FY18 PROJ. COST**	**FY19 PROJ. COST**
		Limits of						
Section II - General Liability		**Liability**		0				
State Tort Claims Act Limits:		400,000	Bodily Injury Per Person					
		200,000	Property Damage					
		750,000	Per Occurrence					
		300,000	Medical Expenses					
		1,050,000	Combined Limit					
		10,000,000	Pool Aggregate					
Foreign Jurisdiction Coverage		1 million above the State Tort Claims Act Limits						
Public Officials Errors and Omissions Liability		6,000,000	Annual Aggregate					
Automobile Liability		2,000,000	Per Occurrence/Accident					
Sexual Abuse Defense - Defense Cost only		50,000	Per Perpetrator					
		100,000	Annual Aggregate					
		500,000	Subject to Annual Aggregate					
Sexual Abuse - Shared Liability		75%/25% Split	Settlement or Judgement payment between pool and named member per Occurrence			75%/25% split	75%/25% split	75%/25% split
Injunctive Relief Defense		10,000	Per claim					
Strip Searches		250,000	Per Occurrence					
		1,000,000	Pool Aggregate					
IPRA Defense		75,000	Plaintiff's Attorney's Fees and Costs Per Person/Per Occurrence					
Whistleblower Protection Act		100,000 sublimit	Per Occurrence					
Civil Rights				6,000				
The Pool will pay for civil rights liability losses between the individual County's deductible and the Pool's (SIR) of $250,000. Excess insurance								
provides coverage above $250,000.								
Employee Benefits								
State Tort Claims Act Limits (See Above)								
		10,000	Per Person					
Premises Medical		150,000	Per Loss					
The Pool will pay losses up to $250,000. Excess insurance or reinsurance pays above the $250,000 Self-Insured Retention (SIR) to the limits shown.								
Excess Liability Coverage-Class A Counties		5,000,000	Per Occurrence			239,775	240,660	240,660
(includes Bernalillo, Sandoval, Santa Fe and Dona Ana)		5,000 000	Aggregate					

BERNALILLO COUNTY
INSURANCE COMPOSITE FISCAL YEAR 2018 - FISCAL YEAR 2019

		Coverage						
		Limits		5,000				
Section III - Automobile Liability		400,000	Bodily Injury Per Person					
State Tort Claims Act Limits:		200,000	Property Damage					
		750,000	Per Occurrence					
		300,000	Medical Expenses					
		1,050,000	Combined Limit					
		10,000,000	Pool aggregate					
Auto Medical Payments		10,000	Per Person					
		150,000	Per Loss					
Uninsured Motorist Coverage		In accordance with the applicable limits of liability required by state law.						
The Pool will pay losses up to $250,000. Excess insurance or reinsurance pays above the $250,000 Self-Insured Retention (SIR) to the limits shown.								
Note: Uninsured motorist coverage is not provided for by this Coverage Agreement unless otherwise endorsed.								
Law Enforcement Liability	NMCIA	1,050,000		100,000	01/01/17 - 12/31/17	3,488,957		
Jail Liability				100,000	01/01/18 - 12/31/18		3,884,636	
				100,000	01/01/19 - 12/31/19			4,467,331
Equipment Breakdown	NMCIA	30,000,000		1,000	01/01/17 - 12/31/17	8,006		
(fka Boiler & Machinery)					01/01/18 - 12/31/18		9,263	
					01/01/19 - 12/31/19			9,263
Land Use Coverage	NMCIA				01/01/17 - 12/31/17	15,000		
Per Occurrence		40,000			01/01/18 - 12/31/18		15,000	
Annual		100,000			01/01/19 - 12/31/19			15,000
Land Use Coverage-Civil Rights	NMCIA			25,000	01/01/17 - 12/31/17	15,000		
Per Occurrence		1,000,000			01/01/18 - 12/31/18		15,000	
Annual		1,000,000			01/01/19 - 12/31/19			15,000
Surety Bond Coverage - Elected Officials	NMCIA			**3yr. Coverage**	01/01/12 - 12/31/14	1,196		
				3yr. Coverage	01/01/15 - 12/31/17		1,196	
				3yr. Coverage	01/01/18 - 12/31/20			1,196
Coverage for Fuel Storage Tanks	NMCIA			**3yr. Coverage**	01/01/11 - 12/31/13	3,461		
				3yr. Coverage	01/01/14/ 12/31/16		7,031	
				3yr. Coverage	01/01/17 - 12/31/19			8,983
Medical (Sheriff Reserve)	VFIS-AJG				01/01/17 - 12/31/17	9,709		
Accidental Death		100,000			01/01/18 - 12/31/18		10,220	
Accidental Medical Expense-Primary Per Life Max		100,000			01/01/19 - 12/31/19			10,220
Medical Professional Liability	Landmark-AJG				09/01/17 - 09/01/18	7,725		
					09/01/18- 09/01/19		7,725	
					09/01/19 - 09/01/20			7,725
Aviation (Helicopter)	Westchester-AJG							
Liability		5,000,000			07/01/16 - 07/01/17	47,633		
					07/01/17 - 07/01/18		43,858	
					07/01/18 - 07/01/19			43,858
Fuel Truck Pollution	NMCIA	2,000,000		25,000	01/01/17 - 12/31/17	4,120		
	Colony				01/01/18 - 12/31/18		3,605	
					01/01/19 - 12/31/19			3,605
Cyber Liability	NMCIA				01/01/17 -12/31/17	39,862		
					01/01/18 - 12/31/18		45,320	
					01/01/19 - 12/31/19			45,320
Flood	NMCIA				01/01/17 - 12/31/17	5,995		
					01/01/18 - 12/31/18		5,884	
					01/01/19 - 12/31/19			5,884
Pollution	NMCIA				01/01/18 -12/31/18		29,880	
					01/01/19 - 12/31/19			29,880
Volunteer Accident Insurance	HUB				10/01/16 - 10/01/17	1,270		
					10/01/17 - 10/01/18		940	
					10/01/18 - 10/01/19			940
					TOTAL	3,596,687	4,078,618	4,663,265
TYPE OF COVERAGE	**COMPANY AGENT**	**COVERAGE LIMITS**		**DEDUCTIBLE**	**COVERAGE DATES**	**FY17 Actual**	**FY18 Actual**	**FY19 Proj. Cost**
WC Premium	NMCIA			0	July 1-June 30	949,630	879,715	922,029
Workers' Compensation		Statutory						
Workers' Compensation								
Employers' Liability		2,000,000						
Each Accident		2,000,000						
Each Employee For Occupational Disease								
WC Claims					July 1-June 30	1,750,000	2,000,000	2,000,000
Workers' Compensation	NMCIA			0				
Workers' Compensation		Statutory						
Employers' Liability								
Each Accident		2,000,000						
Each Employee For Occupational Disease		2,000,000						
Total						**2,699,630**	**2,879,715**	**2,922,029**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
PROPRIETARY FUNDS
(in dollars)

Revenues	2017 Audited Actuals	2018 Original Budget	2019 Adopted Budget	2020 Approved Plan
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental (1)		450,000	220,000	220,000
Licenses and Permits				
Fees for Services	38,741,109	44,634,896	48,058,505	48,999,505
Investment Income	39,334			
Miscellaneous	1,731,507	716,035	653,305	653,305
Revenues	**40,511,950**	**45,800,931**	**48,931,810**	**49,872,810**
Operating Revenue	40,511,950	45,800,931	48,931,810	49,872,810
Non-Operating Revenue				
Total Revenues	**40,511,950**	**45,800,931**	**48,931,810**	**49,872,810**
Expenditures				
General Government (2)	32,971,723	37,510,268	40,619,861	41,485,861
Public Works (3)	4,989,496	5,471,245	5,581,983	5,626,126
Public Safety				
Health & Welfare				
Housing (4)	1,350,425	1,450,358	1,222,387	1,068,723
Culture & Recreation				
Operating Functional Areas	**39,311,644**	**44,431,871**	**47,424,231**	**48,180,710**
Capital Functional Areas	965,979	1,819,958	1,772,915	1,825,102
Debt Functional Areas				
Total Expenditures	**40,277,623**	**46,251,829**	**49,197,146**	**50,005,812**
Other Financing Sources (Uses)				
Transfers In (5)	70,000	118,463	70,000	75,000
Bonds issued & Premium				
Sale of Capital Assets				
Transfers Out				
Total Other Financing Sources	**70,000**	**118,463**	**70,000**	**75,000**
Net Change to Fund Balance	**304,327**	**(332,436)**	**(195,336)**	**(58,002)**

Fund Balance				
Beginning Fund Balance	**14,154,841**	**14,459,168**	**14,126,733**	**13,931,397**
Change in Fund Balance	304,327	(332,436)	(195,336)	(58,002)
Ending Fund Balance	**14,459,168**	**14,126,733**	**13,931,397**	**13,873,395**

NOTES:

(1) Funds are allocated from the Mortgage Finance Authority (MFA) based on the number of assessments that housing can complete, which dictates the number of units funded. Due to short staffing in the housing department, only a limited number of assessments could be completed, thereby reducing the funding allocated from MFA.

(2) Expected fiscal year 2018 increases in health and liability insurance claim and premium expenses are covered by a revenue increase of just under $5.9 million in fees for services. Risk management charges the insurance expense to departments and this allocation is in turn received as revenue to risk management in the fees for services.

(3) During fiscal year 2017 the accounting department requested a one-time transaction to correct a receivable dated before the implementation of the new financial system. This and increased U.S Department of Housing and Development (HUD) receivables factored into the fiscal year 2017 revenue increase. The HUD revenue is for recurring expenses that are billed to HUD for reimbursement.

(4) The fiscal year 2018 budget reflects an expected increase of $4.5 million in premiums, claims, and other cost requirements associated with the health self-insurance fund and risk management fund.

(5) Fiscal year 2018 budget increase is primarily due to an increase in waste management contractual services coupled with a rise in anticipated payroll expenditures within the solid waste fund.

(6) In fiscal year 2019 there is a decrease in the regional juvenile detention center operating expenditures due to expenses being reallocated to the general fund, and additional decreases planned in fiscal year 2020. Expenditures were temporarily moved in fiscal year 2017 and fiscal year 2018 to offset shortages in general fund.

(7) Capital expense budget was increased for fiscal year 2018 in anticipation of housing construction projects.

(8) Budget has been adjusted in fiscal year 2019 and fiscal year 2020 to correctly reflect only principal debt service payments being made in this fund and not interest payments.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
PROPRIETARY - ENTERPRISE DETAIL
(in dollars)

	Solid Waste 21001		Regional JDYSC 21002	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services	5,385,324	5,460,324	1,062,223	1,062,223
Investment Income				
Miscellaneous	65,800	65,800		
Revenues	**5,451,124**	**5,526,124**	**1,062,223**	**1,062,223**
Operating Revenue	5,451,124	5,526,124	1,062,223	1,062,223
Non-Operating Revenue				
Total Revenues	**5,451,124**	**5,526,124**	**1,062,223**	**1,062,223**
Expenditures				
General Government				
Public Works	5,581,983	5,626,126		
Public Safety				
Health & Welfare				
Housing			1,168,700	1,062,223
Culture & Recreation				
Operating Functional Areas	**5,581,983**	**5,626,126**	**1,168,700**	**1,062,223**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**5,581,983**	**5,626,126**	**1,168,700**	**1,062,223**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance	**(130,859)**	**(100,002)**	**(106,477)**	

Fund Balance				
Beginning Fund Balance	**3,104,295**	**2,973,436**	**(693,126)**	**(799,603)**
Change in Fund Balance	(130,859)	(100,002)	(106,477)	
Ending Fund Balance	**2,973,436**	**2,873,434**	**(799,603)**	**(799,603)**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
PROPRIETARY - ENTERPRISE DETAIL
(in dollars)

	Housing Central Ofc/Lease Purchase/Hsg Home Rehab 21101/21102/21110		Housing-Seybold LIPH/Capital Fund Program 21121/21122	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental	220,000	220,000		
Licenses and Permits				
Fees for Services	991,097	991,097		
Investment Income				
Miscellaneous	7,800	7,800		
Revenues	**1,218,897**	**1,218,897**		
Operating Revenue	1,218,897	1,218,897		
Non-Operating Revenue				
Total Revenues	**1,218,897**	**1,218,897**		
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing	53,687	6,500		
Culture & Recreation				
Operating Functional Areas	**53,687**	**6,500**		
Capital Functional Areas	1,165,210	1,212,397		
Debt Functional Areas				
Total Expenditures	**1,218,897**	**1,218,897**		
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**2,725,899**	**2,725,899**	**843,322**	**843,322**
Change in Fund Balance				
Ending Fund Balance	**2,725,899**	**2,725,899**	**843,322**	**843,322**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
PROPRIETARY - ENTERPRISE DETAIL
(in dollars)

	Housing EC Proj/New Construction 21141/21142		Housing Non-Profit Fund 25001	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services				
Investment Income				
Miscellaneous			579,705	579,705
Revenues			**579,705**	**579,705**
Operating Revenue			579,705	579,705
Non-Operating Revenue				
Total Revenues			**579,705**	**579,705**
Expenditures				
General Government				
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas				
Capital Functional Areas			607,705	612,705
Debt Functional Areas				
Total Expenditures			**607,705**	**612,705**
Other Financing Sources (Uses)				
Transfers In			70,000	75,000
Transfers Out				
Total Other Financing Sources			**70,000**	**75,000**
Net Change to Fund Balance			**42,000**	**42,000**

Fund Balance				
Beginning Fund Balance	**1,086,789**	**1,086,789**	**30,211**	**72,211**
Change in Fund Balance			42,000	42,000
Ending Fund Balance	**1,086,789**	**1,086,789**	**72,211**	**114,211**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
PROPRIETARY - ENTERPRISE DETAIL
(in dollars)

	Risk Management Fund 22001		Health Self-Insurance Fund 22002	
Revenues	**2019 Adopted Budget**	**2020 Approved Plan**	**2019 Adopted Budget**	**2020 Approved Plan**
Property Tax				
Gross Receipts Tax				
Motor Vehicle				
Cigarette				
Gasoline Tax				
Taxes				
Intergovernmental				
Licenses and Permits				
Fees for Services	11,765,882	12,631,882	28,853,979	28,853,979
Investment Income				
Miscellaneous				
Revenues	**11,765,882**	**12,631,882**	**28,853,979**	**28,853,979**
Operating Revenue	11,765,882	12,631,882	28,853,979	28,853,979
Non-Operating Revenue				
Total Revenues	**11,765,882**	**12,631,882**	**28,853,979**	**28,853,979**
Expenditures				
General Government	11,765,882	12,631,882	28,853,979	28,853,979
Public Works				
Public Safety				
Health & Welfare				
Housing				
Culture & Recreation				
Operating Functional Areas	**11,765,882**	**12,631,882**	**28,853,979**	**28,853,979**
Capital Functional Areas				
Debt Functional Areas				
Total Expenditures	**11,765,882**	**12,631,882**	**28,853,979**	**28,853,979**
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources				
Net Change to Fund Balance				

Fund Balance				
Beginning Fund Balance	**4,402,005**	**4,402,005**	**2,627,339**	**2,627,339**
Change in Fund Balance				
Ending Fund Balance	**4,402,005**	**4,402,005**	**2,627,339**	**2,627,339**

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
PROPRIETARY - ENTERPRISE DETAIL
(in dollars)

	Total All Proprietary Funds	
Revenues	2019 Adopted Budget	2020 Approved Plan
Property Tax		
Gross Receipts Tax		
Motor Vehicle		
Cigarette		
Gasoline Tax		
Taxes		
Intergovernmental	220,000	220,000
Licenses and Permits		
Fees for Services	48,058,505	48,999,505
Investment Income		
Miscellaneous	653,305	653,305
Revenues	**48,931,810**	**49,872,810**
Operating Revenue	48,931,810	49,872,810
Non-Operating Revenue		
Total Revenues	**48,931,810**	**49,872,810**
Expenditures		
General Government	40,619,861	41,485,861
Public Works	5,581,983	5,626,126
Public Safety		
Health & Welfare		
Housing	1,222,387	1,068,723
Culture & Recreation		
Operating Functional Areas	**47,424,231**	**48,180,710**
Capital Functional Areas	1,772,915	1,825,102
Debt Functional Areas		
Total Expenditures	**49,197,146**	**50,005,812**
Other Financing Sources (Uses)		
Transfers In	70,000	75,000
Transfers Out		
Total Other Financing Sources	**70,000**	**75,000**
Net Change to Fund Balance	**(195,336)**	**(58,002)**

Fund Balance		
Beginning Fund Balance	**14,126,734**	**13,931,398**
Change in Fund Balance	(195,336)	(58,002)
Ending Fund Balance	**13,931,398**	**13,873,396**

COUNTY MANAGER

BOARD OF COUNTY COMISSIONERS

The Board of County Commissioners serves as the legislative body for the County of Bernalillo. The board adopts policy, establishes zoning, and business regulations and approves the budget.

COUNTY MANAGER

The county manager is hired by the Board of County Commissioners to coordinate and oversee the day-to-day operations of the county. The manager is responsible for ensuring that policies and regulations adopted by the board are implemented, and that federal, state or other local mandates are followed.

LEGAL

The County Attorney's Office provides legal services to the Bernalillo County Board of Commissioners. The Compliance Office provides resources necessary to assist county employees and elected officials to make ethical decisions in their work.

HUMAN RESOURCES

The Human Resources Department provides guidance and support to all activities concerning human resources. Human Resources is responsible for recruiting and retaining a talented work-force essential to providing the county's high-quality services. Human Resources provides training programs to improve efficiency, morale, and the county's overall ability to serve the public through prudent training and educational assistance investments.

ECONOMIC DEVELOPMENT

The Economic Development Department helps create jobs by growing and developing sustainable and successful business in Bernalillo County. Economic Development initiatives enhance the quality of life through arts, community outreach, and cultural events.

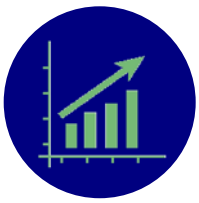
METROPOLITAN DETENTION CENTER

The Metropolitan Detention Center protects the public and provides a safe and secure environment for both inmates and staff. MDC provides comprehensive health care and inmate programming in an effort to maintain inmate health and reduce recidivism.

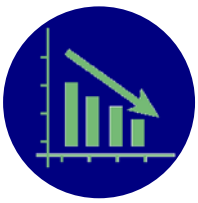
COUNTY MANAGER DIVISION

The County Manager is appointed by the Board of County Commissioners to carry out policies and serve as Chief Executive Officer of County Government. The Manager also assures that the administrative and budget requirements of departments headed by elected officials are met.

696
FULL TIME EMPLOYEES

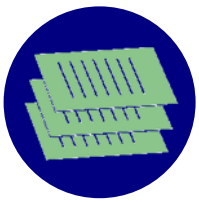


$31,064,249
DEP. REVENUES



$109,006,384
DEP. EXPENDITURES

6
NUMBER OF DEPARTMENTS

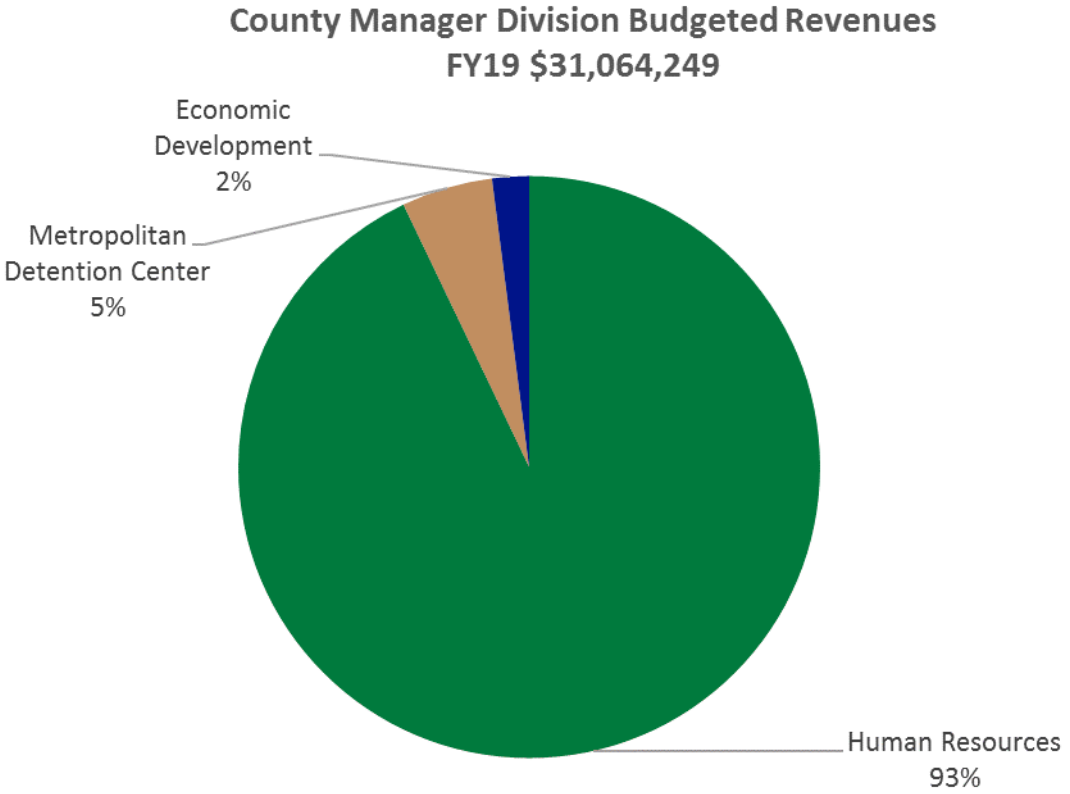


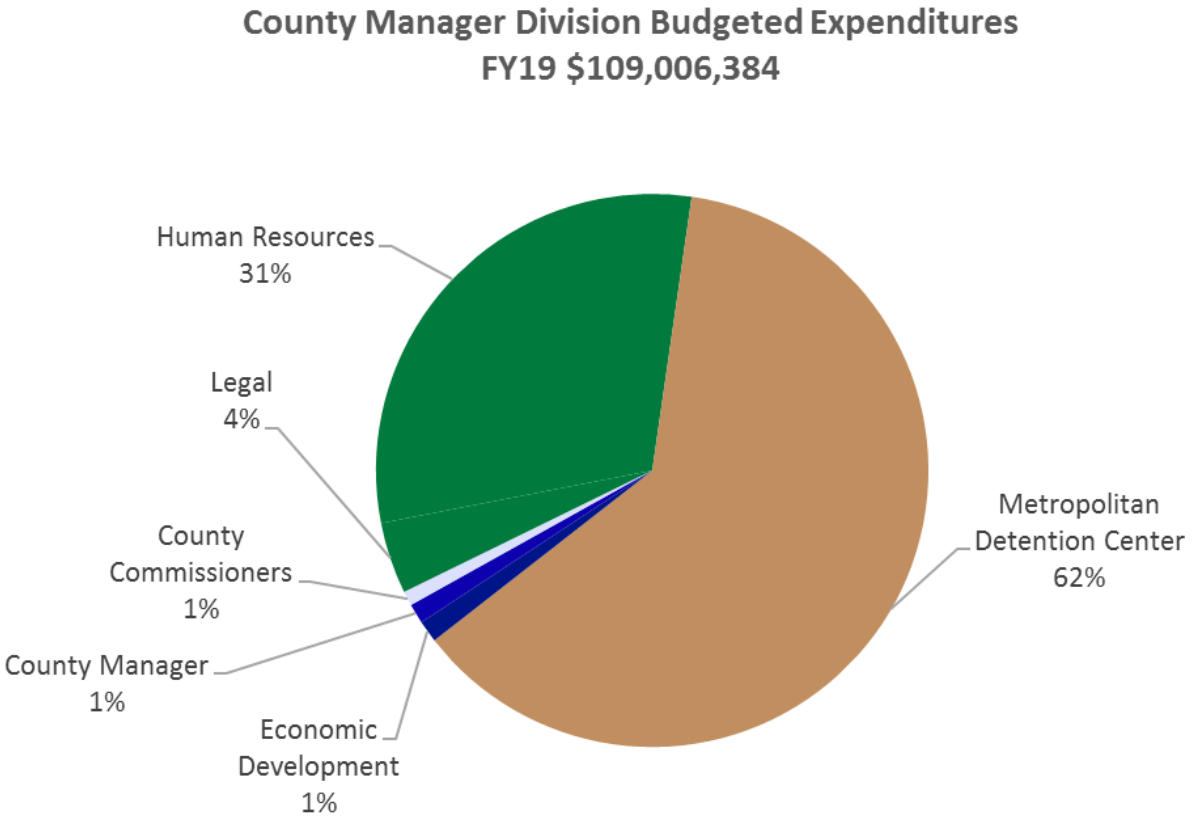
5
REVENUE SOURCES

County Manager Division Revenues				
Revenue Projections by Department	**FY17 Actuals**	**FY18 Budget**	**FY19 Budget**	**FY20 Budget**
11001 General Fund	77,729	139,350	83,318	87,483
12005 Industrial Rev Bonds-PILTS	649,662	251,846	551,792	551,792
12901 Grants	334,987			
Economic Development	**1,062,378**	**391,196**	**635,110**	**639,275**
11001 General Fund	3,980	-	-	-
Legal	**3,980**	**-**	**-**	**-**
11001 General Fund	8,396			
22002 Health Self Insurance Fund	23,364,838	27,259,039	28,853,979	28,853,979
Human Resources	**23,373,234**	**27,259,039**	**28,853,979**	**28,853,979**
11002 Metro Detention Center	1,988,520	1,456,082	1,575,160	1,575,160
12901 Grants	10,200			
Metropolitan Detention Center	**1,998,720**	**1,456,082**	**1,575,160**	**1,575,160**
TOTAL DIVISION CONTRIBUTION	**26,438,312**	**29,106,317**	**31,064,249**	**31,068,414**
General Revenue Support	67,776,155	71,846,742	77,942,135	77,937,970
TOTAL DIVISION REVENUES	**94,214,467**	**100,953,059**	**109,006,384**	**109,006,384**

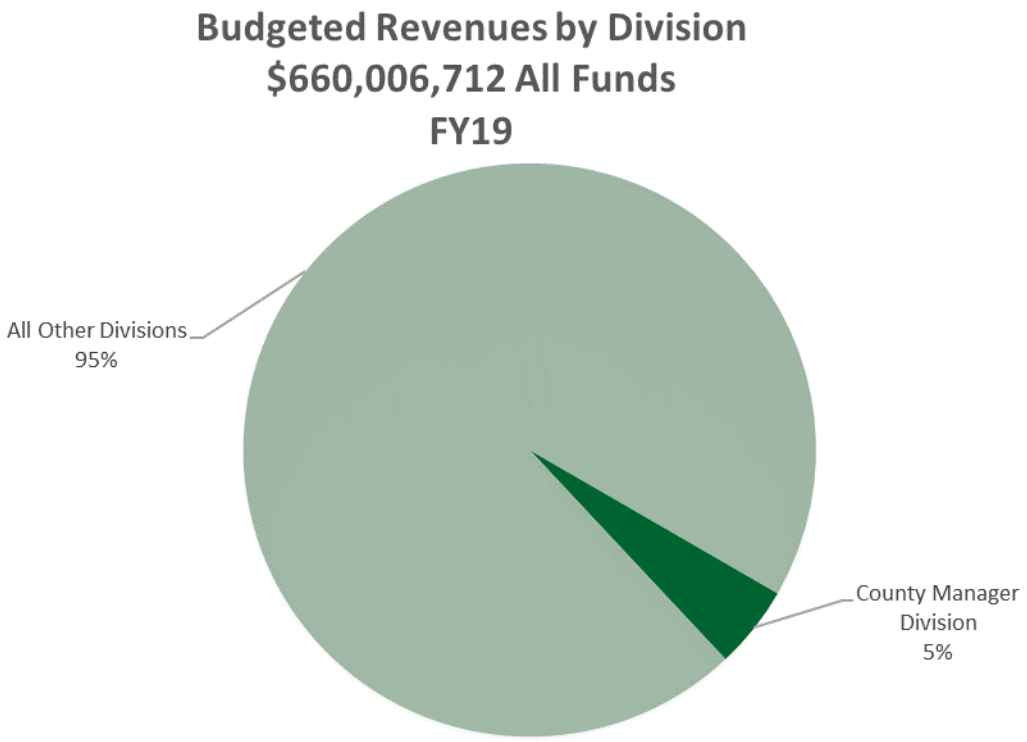
County Manager Division Expenditures				
	FY17 Actuals	FY18 Budget	FY19 Budget	FY20 Budget
11001 General Fund	1,124,236	1,208,191	1,267,396	1,267,396
County Manager	**1,124,236**	**1,208,191**	**1,267,396**	**1,267,396**
11001 General Fund	719,621	749,652	928,869	928,869
County Commissioners	**719,621**	**749,652**	**928,869**	**928,869**
11001 General Fund	937,355	629,846	848,222	848,222
12005 Industrial Rev Bonds-PILTS	596,186	251,846	551,792	551,792
12901 Grants	146,373			
Economic Development	**1,679,914**	**881,692**	**1,400,014**	**1,400,014**
11001 General Fund	2,921,252	4,330,310	4,555,877	4,555,877
Legal	**2,921,252**	**4,330,310**	**4,555,877**	**4,555,877**
11001 General Fund	5,985,623	4,964,399	4,221,834	4,221,834
22002 Health Self Insurance Fund	23,873,670	27,259,039	28,853,979	28,853,979
Human Resources	**29,859,293**	**32,223,438**	**33,075,813**	**33,075,813**
11002 Metro Detention Center	57,657,861	61,559,776	67,013,224	67,013,224
11005 1/16th PS GRT			765,191	765,191
Metropolitan Detention Center	**57,657,861**	**61,559,776**	**67,778,415**	**67,778,415**
TOTAL DIVISION EXPENDITURES	**93,962,177**	**100,953,059**	**109,006,384**	**109,006,384**

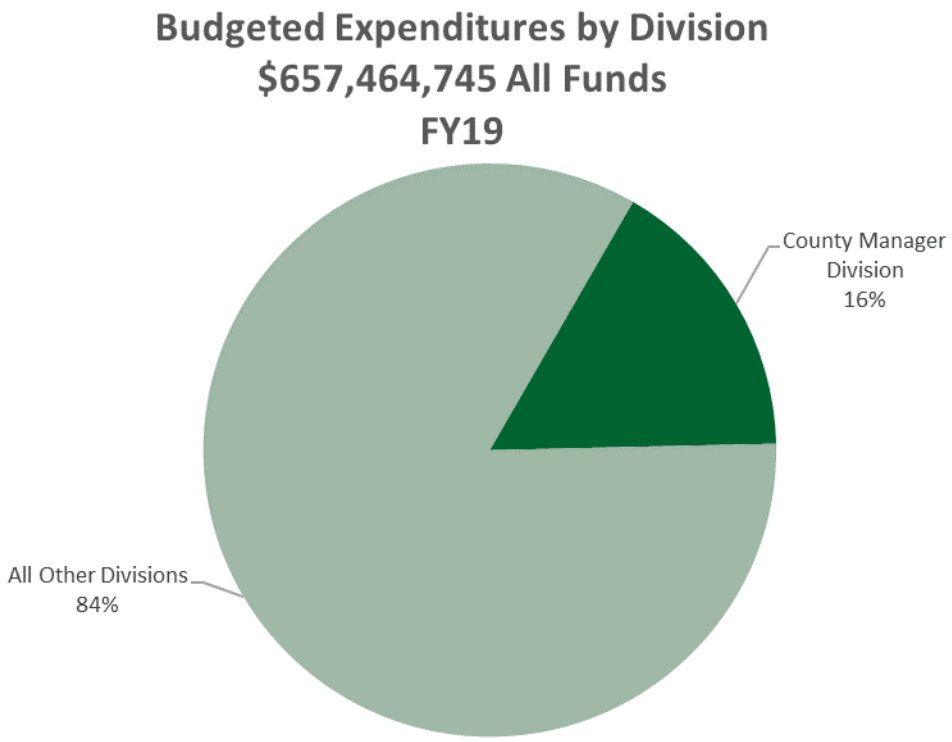
REVENUES AND EXPENDITURES BY DEPARTMENT





DIVISION REVENUES AND EXPENDITURES
as a percentage of total county





The program summaries on the following pages describe department operations and reflect the objectives of each department. These objectives are directly tied to the Countywide goals included in the strategic plan on pages 23- 32 of the budget book.

Board of County Commissioners

Why do we exist?

The mission of the Board of County Commissioners is to govern, establish a range of policies for Bernalillo County, be an effective steward of county resources, and be a catalyst in cultivating a high quality of life for county residents, communities and businesses.

What do we do?

SERVICES

- ⇒ Serves as the County Canvassing Board (for elections) and the Board of Finance (for county funds).
- ⇒ Approves Bernalillo County's annual operating budget.
- ⇒ Affirms property tax rates and has the power to levy special taxes (gross receipts, hospital tax, road levies, gasoline tax, liquor excise tax, fire protection tax, and other).
- ⇒ Issues general obligation bonds after voter approval.
- ⇒ Passes ordinances and resolutions (local laws).
- ⇒ Develops joint projects and agreements with other government entities.
- ⇒ Makes appointments to various boards and commissions.
- ⇒ Creates fire districts.
- ⇒ Approves zoning, land uses, and business regulations within their jurisdiction.
- ⇒ Recognizes worthy citizen achievements and/or contributions to the community through proclamations and certificates.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
***** General Fund Contribution**	**719,621**	**749,652**	**928,869**	**928,869**
* Total Department Contribution	**719,621**	**749,652**	**928,869**	**928,869**
****** Total Revenue Sources**	**719,621**	**749,652**	**928,869**	**928,869**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	550,886	617,152	646,369	646,369
*** Salary and Benefits**	**550,886**	**617,152**	**646,369**	**646,369**
1101 General Fund	168,735	132,500	282,500	282,500
*** Operating Expense**	**168,735**	**132,500**	**282,500**	**282,500**
**** Total Department Expenditures**	**719,621**	**749,652**	**928,869**	**928,869**
**** Total Expenditures**	**719,621**	**749,652**	**928,869**	**928,869**
Full-time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	10.0	10.0	10.0	10.0
*** Total Full-Time Equivalents**	**10.0**	**10.0**	**10.0**	**10.0**

County Manager

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The County Manager's mission is to manage and coordinate all county government operations as specified by federal, state, and local law, and as directed by the Board of County Commissioners. This work is done daily, transparently, and with accountability in order to provide innovative, effective, necessary, and fiscally responsible services to the people of Bernalillo County.

What do we do?

COUNTY MANAGER	CIP
⇒ To courteously and equitably administer all programs, ordinances and laws. ⇒ To provide efficient and effective services. ⇒ To foster open communication between county government and the citizens of Bernalillo County. ⇒ To maintain a professional administration through the application of sound personnel and management practices.	⇒ Provide technical evaluation to prioritize major capital projects and improvements. ⇒ Provides a link between the needs and visions of the public and the county's capital expenditure budgets. ⇒ Ensure alignment of capital projects and operational budget.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
P46	Project entries are cross referenced between the State of NM Infrastructure Capital Improvement Program (ICIP) database and the Bernalillo County CIP database, annually Aug./Sept. (Y/N).			Yes	Yes	N/A	Yes	Yes
P47	Proposed projects are technically evaluated in 45 working days (Even numbered years, June/July) (Y/N).			Yes	N/A	N/A	N/A	Yes
P48	Commission approval of general obligation bonds package for voters by Sept. 1 of every even numbered year (Y/N).			Yes	N/A	N/A	N/A	Yes
P49	Commission approval of an ICIP for the State of NM by Sept. 30 annually (Y/N).			Yes	Yes	N/A	Yes	Yes
P50	Commission approval of a package of capital outlay requests within 120 days of the ICIP, annually.			No	Yes	N/A	Yes	Yes
P51	AAA General Obligation Bond Ratings by all three rating agencies (AAA/Aaa/AAA) - Administered by the Deputy County Manager of Finance (#).			3	3	N/A	3	3
P52	County Administrative Agendas available 96 hours before meeting (%).			N/A	N/A	100%	98%	98%
P53	Ensure responsiveness to public inquiries via phone calls or emails (%).			N/A	75%	100%	95%	95%
P54	Inform the public on the status of the number of active capital outlay appropriations (%).			N/A	100%	100%	100%	100%

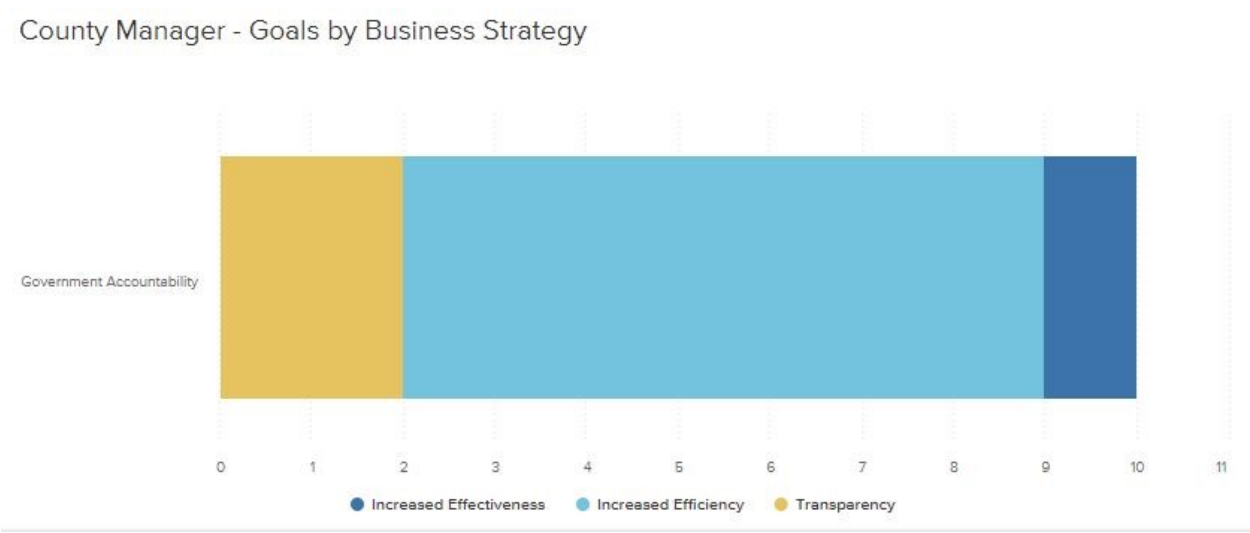
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/county-manager-subpage.aspx.

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O24	Develop procedures for County staff and non-governmental agencies to adhere to when managing State Capital Outlay projects on behalf of non-governmental agencies where the County acts as the Fiscal Agent.	Complete	FY17

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	**1,124,236**	**1,208,191**	**1,267,396**	**1,267,396**
** Total Department Contribution	**1,124,236**	**1,208,191**	**1,267,396**	**1,267,396**
**** Total Revenue Sources	**1,124,236**	**1,208,191**	**1,267,396**	**1,267,396**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	836,574	919,660	958,365	958,365
*** Salary and Benefits**	**836,574**	**919,660**	**958,365**	**958,365**
1101 General Fund	287,662	288,531	309,031	309,031
*** Operating Expense**	**287,662**	**288,531**	**309,031**	**309,031**
**** Total Department Expenditures**	**1,124,236**	**1,208,191**	**1,267,396**	**1,267,396**
**** Total Expenditures**	**1,124,236**	**1,208,191**	**1,267,396**	**1,267,396**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	9.0	9.0	9.0	9.0
*** Total Full-Time Equivalents**	**9.0**	**9.0**	**9.0**	**9.0**

Legal

Strategic Plan Goals

Economic Vitality | Public Safety | **Government Accountability** | Community Health | Public Infrastructure

Why do we exist?

The County Attorney's Office provides legal services to the Board of County Commissioners of the County of Bernalillo. The office also represents the interests of other elected or appointed officials when those interests are compatible with those of the Board of County Commissioners. The attorneys employed by the County Attorney's Office provide service that is competent and dedicated to public service. The attorneys commit themselves to professionalism and to understand and further the needs and goals of the Board of County Commissioners while adhering to the highest standards of ethics and confidentiality. The Compliance Office provides resources necessary to assist county employees and elected officials to make ethical decisions in their work.

What do we do?

LEGAL	COMPLIANCE OFFICE
⇒ Rendering of legal opinions.	⇒ Develop and distribute the Employee Code of Conduct.
⇒ Review and approval of documents.	⇒ Facilitate legal compliance and guidance/training to county employees, elected officials, or the public, concerning issues related to the Code of Conduct, and ethical decision making.
⇒ Drafting of a variety of legal documents including contracts, ordinances, resolutions, county policies and procedures and joint powers agreements.	⇒ Process complaints for alleged violations of the County Code of Conduct, (both formal & informal) to ensure that they are routed to the proper person or body for resolution.
⇒ Attendance and the provision of legal advice at meetings of the Bernalillo County Commission, Board of Finance, County Planning Commission, Albuquerque/Bernalillo County Government Committee and other public boards.	⇒ Provide additional channels for citizens and employees to voice their concerns.
⇒ The procurement of specialized legal counsel and an internal legal staff.	⇒ Facilitate better decisions, and more effective relationships between county government, and the public it serves.
⇒ Make staff available to advise county commissioners and county administration.	⇒ Provide informal discussions with employees and the public in order to resolve issues before they escalate to a formal complaint.
⇒ Prosecute cases involving violations of county ordinances in Metropolitan Court, initiate and defend lawsuits in state and federal trial and appellate courts.	⇒ Administer Liquor License Hearings.
⇒ Educate and train county departments to prevent legal problems.	⇒ Support the Metropolitan Detention Center off site sexual abuse reporting telephone lines under the Prison Rape Elimination Act (PREA).
⇒ Oversee and manage all outside litigation provided through the New Mexico Association of Counties.	

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
P70	Code enforcement complaints filed within one week (%).			100%	100%	100%	100%	100%
P71	Sworn complaints resolved within 90 day timeframe (%).			N/A	82%	50%	100%	100%
P72	Acknowledgement by county employees & Elected County Officials of Ethics Training and receiving copy of Code of Conduct (#) (converted from % to #).			85%	N/A	48%	1,250	1,250
P74	Agency requested training provided (Respond within 3 business days of request) (%).			N/A	100%	100%	100%	100%
P75	Contract review completed within 3 business days(%).			98%	95%	99%	100%	100%
P76	Agenda items reviewed within 3 business days (%).			91%	94%	100%	100%	100%
P77	All internal issues will be responded to within 3 business days (%).			79%	100%	100%	100%	100%
P78	Process Liquor License Applications with			100%	100%	100%	100%	100%

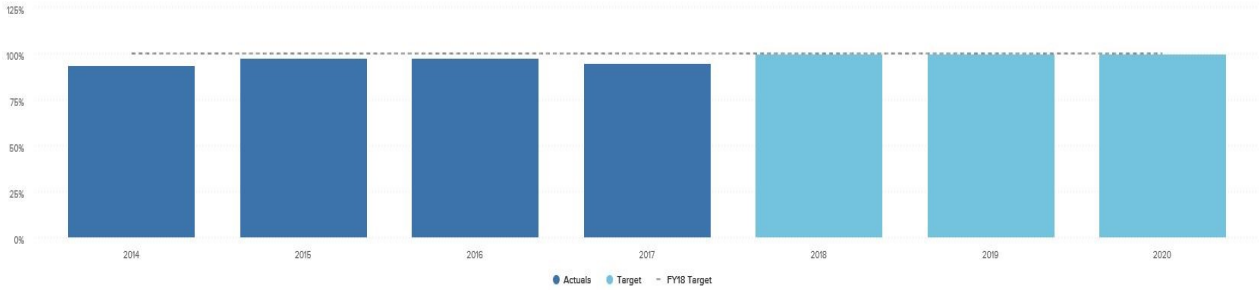
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

Performance Highlights

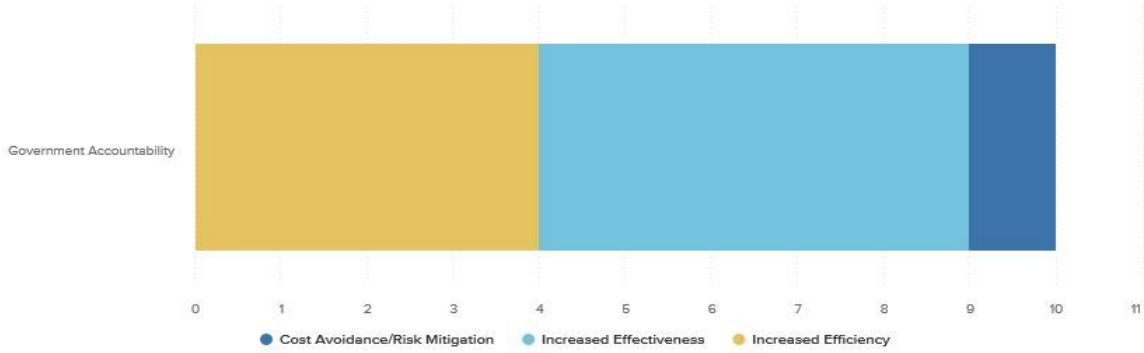
The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/legal.aspx.

P75 - History - Contract review completed within 3 business days (%)



Goals by Business Strategy

Legal - Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O33	The Compliance Office will train employees countywide in the Code of Conduct by June 30, 2017. (Estimate of 2500 employees) (Training is on a 2 year cycle current cycle is 2016 & 2017).	Complete	FY17*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	**2,917,272**	**4,330,310**	**4,555,877**	**4,555,877**
11001 General Fund	3,980			
*Miscellaneous	**3,980**			
** Total Department Contribution	**3,980**			
**** Total Revenue Sources	**2,921,252**	**4,330,310**	**4,555,877**	**4,555,877**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	1,445,938	1,860,592	2,021,772	2,021,772
*** Salary and Benefits**	**1,445,938**	**1,860,592**	**2,021,772**	**2,021,772**
1101 General Fund	1,475,314	2,469,717	2,534,105	2,534,105
*** Operating Expense**	**1,475,314**	**2,469,717**	**2,534,105**	**2,534,105**
**** Total Department Expenditures**	**2,921,252**	**4,330,310**	**4,555,877**	**4,555,877**
**** Total Expenditures**	**2,921,252**	**4,330,310**	**4,555,877**	**4,555,877**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	14.0	14.0	17.0	17.0
*** Total Full-Time Expenditures**	**14.0**	**14.0**	**17.0**	**17.0**

Human Resources (HR)

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The Human Resources Department will take a leadership role to provide service in support of the county by promoting the concept that our employees are our most valuable resource.

What do we do?

EMPLOYMENT

- ⇒ Recruit and retain a talented workforce essential to providing the county's high-quality services.
- ⇒ Manages recruitment, job fairs, job postings, selection, and hiring process.

BENEFITS

- ⇒ Remain competitive in the labor market including both wages (direct) and benefits (indirect).
- ⇒ Administers County's self-funded medical plans.
- ⇒ Oversees dental, vision, life, disability, and wellness plans.
- ⇒ Administers Flex spending accounts.
- ⇒ Facilitates Family Medical Leave Act (FMLA).
- ⇒ Monitors HIPPA privacy policy.
- ⇒ Administers Military leave.

COMPENSATION

- ⇒ Support the county's strategic goals and objectives by being competitive both internally and within comparable labor markets.
- ⇒ Develops and administers classification, reclassifications, classification studies, job descriptions and job evaluations.
- ⇒ Compensation, wage analysis, appropriate placement.
- ⇒ Performance management for employee evaluations.

TRAINING

- ⇒ Provide training programs to improve efficiency, morale and overall ability to serve the public through prudent training and educational assistance investments.
- ⇒ Oversees training needs of employees.
- ⇒ Manages Educational Assistance Plan.

LABOR RELATIONS

- ⇒ Ensure that the county is complying with employment laws.
- ⇒ Administers issue resolutions between management & employees.
- ⇒ Administers ADA interactive process.
- ⇒ Provides pre-employment screening.
- ⇒ Compliance with the County's Drug and Alcohol Policy.
- ⇒ Routes and track employee complaints and inquiries.

Performance Measures & Objectives

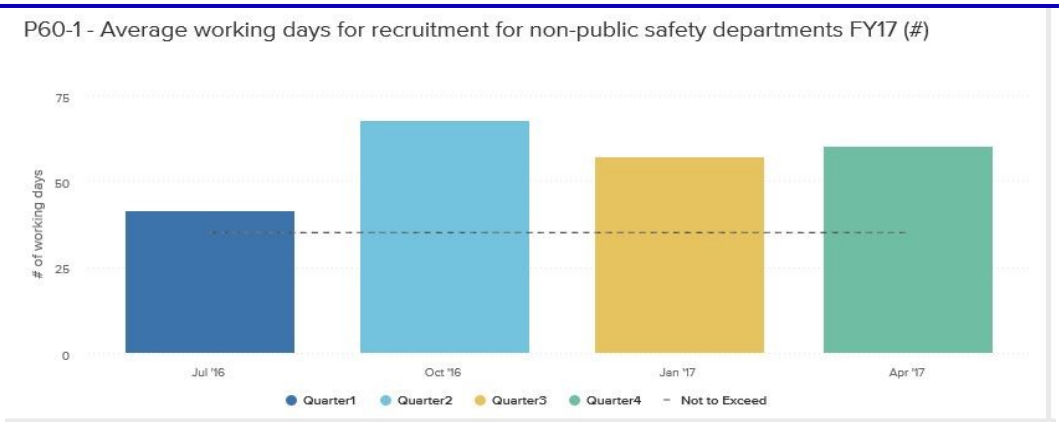
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
P243	Employee Development: Provide a variety of both instructor led and online training courses to meet learning needs countywide (MyBLC new training)			N/A	N/A	N/A	80%	80%
P244	Provide countywide mandatory training to managers and supervisors on sexual harassment identification, prevention, elimination, and responsibilities			N/A	N/A	N/A	80%	80%
P245	Timeliness of billing for employee insurance			N/A	N/A	N/A	100%	100%
P60	Average working days for recruitment for Non-Public Safety departments (#)			42	57	56	35	34
P61	Average working days for recruitment for Public Safety (#)			57	76	78	35	34
P69	Employees attend mandatory New Hire Orientation (%)			100%	99%	88%	100%	100%

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

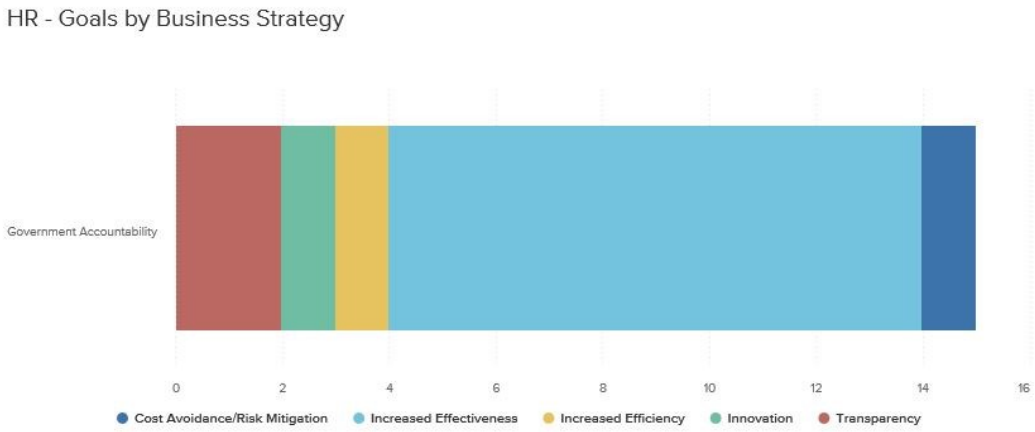
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/human-resources-hr.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O27	Employment: Improve Recruitment Model to support hiring managers and communicate recruiting services.	Complete	FY18
O28	Electronic Onboarding: To improve the onboarding experience for new employees with electronic onboarding fully developed-completed/roll out in phases- Total of five (20% each phase).	Complete	FY18
O29	Employee Development: Provide a variety of both instructor led and online training courses to meet learning needs county-wide (MyBLC new training).	Complete	FY18*
O30	Equal Employment Opportunity Compliance (EEOC)/Labor Relations: Provide countywide mandatory training to managers and supervisors on sexual harassment identification, prevention, elimination, and responsibilities.	Cancelled	Not Tracking*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	**6,486,059**	**4,964,399**	**4,221,834**	**4,221,834**
* Investment Income	28,342			
11001 General Fund	**8,396**			
22002 Health Self Insurance Fund	23,336,496	27,259,039	28,853,979	28,853,979
*Miscellaneous	**23,336,496**	**27,259,039**	**28,853,979**	**28,853,979**
** Total Department Contribution	**23,373,234**	**27,259,039**	**28,853,979**	**28,853,979**
*** Total Revenue Sources	**29,859,293**	**32,223,438**	**33,075,813**	**33,075,813**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	4,694,282	3,451,256	2,936,906	2,936,906
22002 Health Self Insurance Fund	23,873,670	27,259,039	28,853,979	28,853,979
*** Salary and Benefits**	**28,567,952**	**30,710,295**	**31,790,885**	**31,790,885**
1101 General Fund	1,291,341	1,513,143	1,284,928	1,284,928
*** Operating Expense**	**1,291,341**	**1,513,143**	**1,284,928**	**1,284,928**
**** Total Department Expenditures**	**29,859,293**	**32,223,438**	**33,075,813**	**33,075,813**
**** Total Expenditures**	**29,859,293**	**32,223,438**	**33,075,813**	**33,075,813**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	55.0	55.0	37.0	37.0
*** Total Full-Time Equivalents**	**55.0**	**55.0**	**37.0**	**37.0**

Economic Development

Strategic Plan Goals

- Economic Vitality
- Public Safety
- Government Accountability
- Community Health
- Public Infrastructure

Why do we exist?

The Mission of Bernalillo County Economic Development Department is to attract, retain and grow business activity and jobs for Bernalillo County through providing economic development services to county business owners. Maintaining a viable business community contributes to enhancing the quality of life for all Bernalillo County residents and makes best use of taxpayer dollars.

What do we do?

SERVICES

- ⇒ Guide businesses, operating in every type of business and industry, to the appropriate public/private assistance.
- ⇒ Provide quantitative incentive analysis of local and state incentives.
- ⇒ Provide economic development tools such as Industrial Revenue Bonds, Project Revenue Bonds, and Tax Increment Development Districts.
- ⇒ Provide Small Business Assistance.
- ⇒ International trade program.
- ⇒ Assist businesses in accessing county services and departments.
- ⇒ Issue film production permits and site development.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY20 Target
P196	Successfully permit 12 film productions per year.			N/A	N/A	9	14	14
P55	Days from IRB (Industrial Revenue Bond) application to action by Commission (#).			20	50	0	60	60
P56	Jobs created by IRB (Industrial Revenue Bond) / LEDA (Local Economic Development Act) transactions (#).			373	1,263	N/A	1,176	1,276
P57	Percent of jobs created above median income (%).			45%	45%	N/A	18%	18%
P58	Economic Development Incentive cost per jobs created ($).			$39,971	$65,945	N/A	$23,000	$23,000
P59	Pay back period for Economic Development Incentives (years) (#).			N/A	9	0	10	10

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

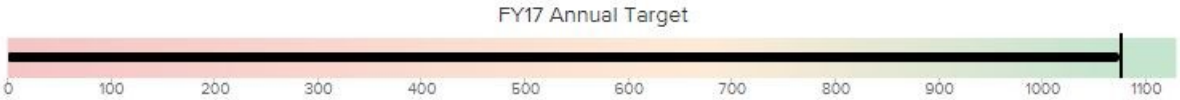
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/economic-development.aspx.

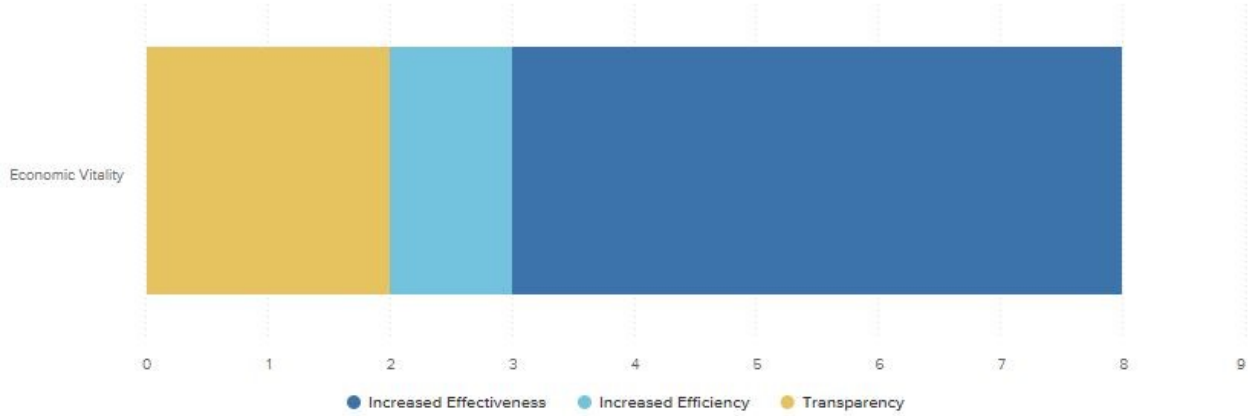
P56-1 - Jobs created by IRB/LEDA transactions (#)

1,076



Goals by Business Strategy

Economic Development - Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O25	Grow jobs by minimum of 100 per year.	Complete	FY17*
O26	Successfully permit 12 film productions per year.	Complete	FY17*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	**859,626**	**490,496**	**764,904**	**760,739**
12005 INDUSTRIAL REV BONDS - PILTS	649,662	251,846	551,792	551,792
12901 GRANTS	334,987			
*** Intergovernmental**	**984,649**	**251,846**	**551,792**	**551,792**
11001 GENERAL FUND	77,729	139,350	83,318	87,483
*Miscellaneous	**77,729**	**139,350**	**83,318**	**87,483**
** Total Department Contribution	**1,062,378**	**391,196**	**635,110**	**639,275**
**** Total Revenue Sources	**1,922,004**	**881,692**	**1,400,014**	**1,400,014**

Expenditures by Fund & Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	565,290	545,467	691,843	691,843
*** Salary and Benefits**	**565,290**	**545,467**	**691,843**	**691,843**
1101 General Fund	372,065	84,379	156,379	156,379
12005 INDUSTRIAL REV BONDS - PILTS	596,186	251,846	551,792	551,792
12901 GRANTS	**968,251**	**336,225**	**708,171**	**708,171**
*** Operating Expense**	146,373			
12901 GRANTS	**146,373**			
*** Capital Expenditures**	**1,679,914**	**881,692**	**1,400,014**	**1,400,014**
**** Total Department Expenditures**	**1,679,915**	**881,692**	**1,400,014**	**1,400,014**
**** Total Expenditures**	**1,679,915**	**881,692**	**1,400,014**	**1,400,014**

Full–Time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	6.0	6.0	6.0	6.0
*** Total Full-Time Equivalents**	**6.0**	**6.0**	**6.0**	**6.0**

Metropolitan Detention Center

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The Mission of the Metropolitan Detention Center is to protect the public and provide a safe and secure environment of both inmates and staff under the principles of direct supervision and in accordance with the American Correctional Association (ACA) standards.

What do we do?

ADMINISTRATION SERVICES

- ⇒ Create, implement, and manage compliance operations to meet federal, state, and local regulations, laws etc.; and accreditation agencies ACA and NMAC.
- ⇒ To conduct management of MDC record retention, disposition, retrieval processes in compliance with IPRA and federal court mandates.
- ⇒ Provide benefit education and case management to inmates.
- ⇒ Manage major contract services such as medical and food.
- ⇒ Manage MDC financial and human resources.

OPERATIONS

- ⇒ Training, policy & procedure management, operations, facilities, warehouse, programs.
- ⇒ Oversee volunteer programs.
- ⇒ Recruitment and retention of staff.
- ⇒ Develop and maintain a sustainable recruitment and retention program for correctional officers.

SECURITY SERVICES

- ⇒ Security, Unit D-F, segregation, release/discharge/transfer, psychiatric acute care (PAC), transport, records/property/intake, CCP, classification.
- ⇒ Improve the processes to ensure safety of all in the facility.
- ⇒ Streamline the movement of inmates and services for housing, court, medical, intake, and releasing.

DETENTION CTR CHIEF/ JAIL ADMIN

- McClendon executive oversight.
- Public Information Office (PIO).
- ⇒ Reinstatement and completing the backlog of workload for the Office of Professional Standards (OPS).

Performance Measures & Objectives

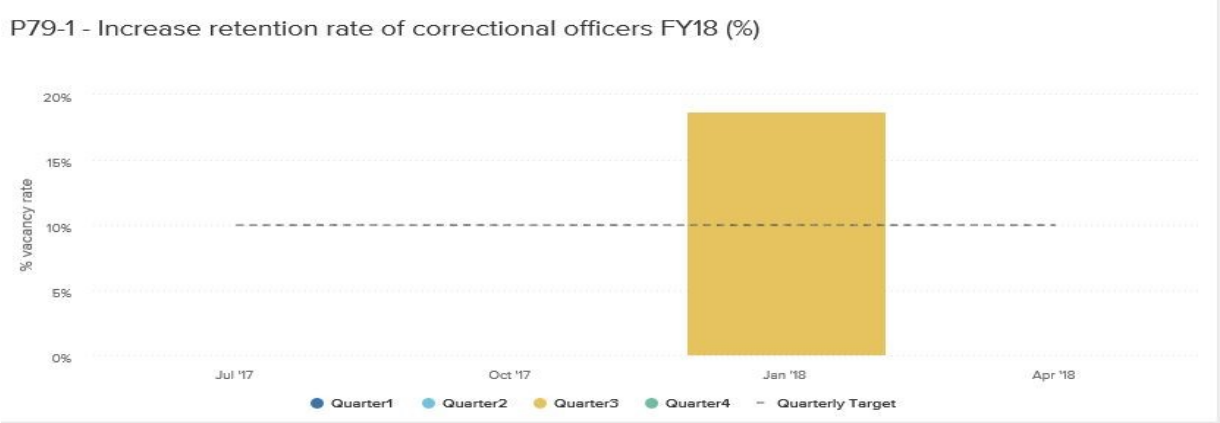
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O175	McClendon settlement compliance: move into sustainability phase for the check out agreements.			N/A	N/A	N/A	1	2
O176	Update policy and procedures to coincide with current standards and certifying agencies.			N/A	N/A	N/A	80%	80%
O35	Implementation and Post-Implementation Evaluation of the New Jail Management System (JMS) for MDC.			N/A	N/A	N/A	60%	40%
P265	Increase number of correctional officers who graduate and remain employed 1 year after graduating .			N/A	N/A	N/A	60%	85%
P266	Complete request for information meeting IPRA timeframe requirements.			N/A	N/A	N/A	100%	100%
P267	Respond to McClendon requests for information within 45 days.			N/A	N/A	N/A	100%	100%
P268	Reduce number of union staff grievances.			N/A	N/A	N/A	138	125
P269	Meet the PREA law regulations of investigating PREA allegations.			N/A	N/A	N/A	100%	100%
P270	Increase number of people hired through recruitment efforts.			N/A	N/A	N/A	30	50
P281	Minimize unjustified correctional officer use of force (%).			N/A	N/A	N/A	10%	10%
P79	Increase retention rate of correctional officers (%).			10%	12%	19%	30%	50%

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

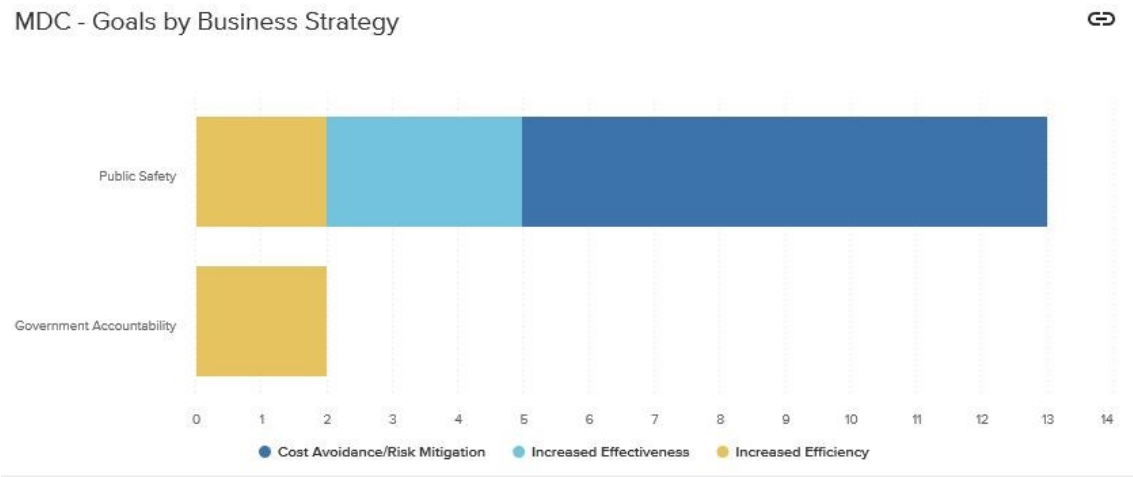
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/metropolitan-detention-center-mdc.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O34	Obtain American Correctional Association (ACA) re-accreditation by June 2018. (Two year cycle).	Complete	FY18
O36	Obtain re-accreditation from the National Commission on Correction Healthcare (NCCHC).	Complete	FY18
O37	Implement the new Use of Force Program.	Complete	FY18

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	**55,669,341**	**60,103,694**	**66,203,255**	**66,203,255**
12901 GRANTS	10,200			
*** Intergovernmental**	**10,200**			
11002 METRO DETENTION CNTR	1,033,598	568,918	738,600	738,600
*** License, Fees, Services**	**1,033,598**	**568,918**	**738,600**	**738,600**
11002 METRO DETENTION CNTR	954,922	887,164	836,560	836,560
*Miscellaneous	**954,922**	**887,164**	**836,560**	**836,560**
** Total Department Contribution	**1,998,720**	**1,456,082**	**1,575,160**	**1,575,160**
**** Total Revenue Sources	**57,668,061**	**61,559,776**	**67,778,415**	**67,778,415**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11002 METROPOLITAN DETENTION CENTER	43,378,885	46,424,233	51,060,168	51,060,168
11005 1/16th PS GRT			755,191	755,191
*** Salary and Benefits**	**43,378,885**	**46,424,233**	**51,815,359**	**51,815,359**
11002 METROPOLITAN DETENTION CENTER	14,278,976	15,135,544	15,953,055	15,953,055
11005 1/16th PS GRT			10,000	10,000
*** Operating Expense**	**14,278,976**	**15,135,544**	**15,963,055**	**15,963,055**
**** Total Department Expenditures**	**57,657,861**	**61,559,776**	**67,778,415**	**67,778,415**
**** Total Expenditures**	**57,657,861**	**61,559,776**	**67,778,415**	**67,778,415**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	531.0	531.0	617.0	617.0
*** Total Full-Time Expenditures**	**531.0**	**531.0**	**617.0**	**617.0**

FINANCE

DEPUTY COUNTY MANAGER FOR FINANCE

The deputy county manager for Finance oversees and is responsible for operations of all departments within the division.

ACCOUNTING AND BUDGET

The Accounting and Budget Department manages and maintains the county's budget, ensures compliance with state regulations, produces accurate and timely reporting to facilitate prudent financial management decision-making. Provides timely and accurate financial reporting, tracking and disposal of fixed assets, and grant administration.

BUSINESS IMPROVEMENT AND PERFORMANCE OFFICE

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives relating to county goals, and promoting and supporting organizational learning.

INFORMATION TECHNOLOGY

The Information Technology Department provides services, supports and maintains technology equipment and software to ensure the county's technological investments meet the needs of the organization and the public.

TREASURER'S OFFICE

The Treasurer's Office is the banker for the county, responsible for investments following the prudent person rule and is also responsible for collecting and distributing property taxes for the county as well as other governmental and school entities.

ASSESSOR'S OFFICE

The Assessor's Office determines the property value of homes, businesses, and other taxable proper-ty in Bernalillo County. The office also prepares the tax roll for the county treasurer on real property, personal property , livestock, and mobile homes.

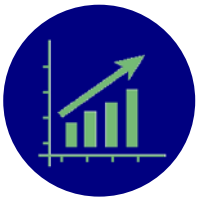
GENERAL COUNTY

The General County provides for countywide services and emergency contingency funding.

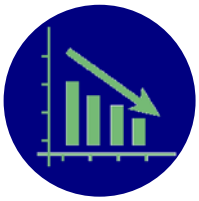
FINANCE DIVISION

The Finance Division oversees Accounting & Budget, Information Technology, Business Improvements & Performance Office Departments as well General County and the issuance of bonds. The Deputy County Manager for Finance serves as liaison to the elected Treasurer and Assessor.

287
FULL TIME EMPLOYEES

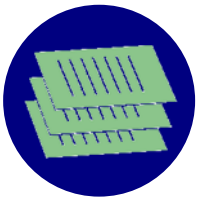


$407,686,271
DEP. REVENUES



$171,072,756
DEP. EXPENDITURES

6
NUMBER OF DEPARTMENTS

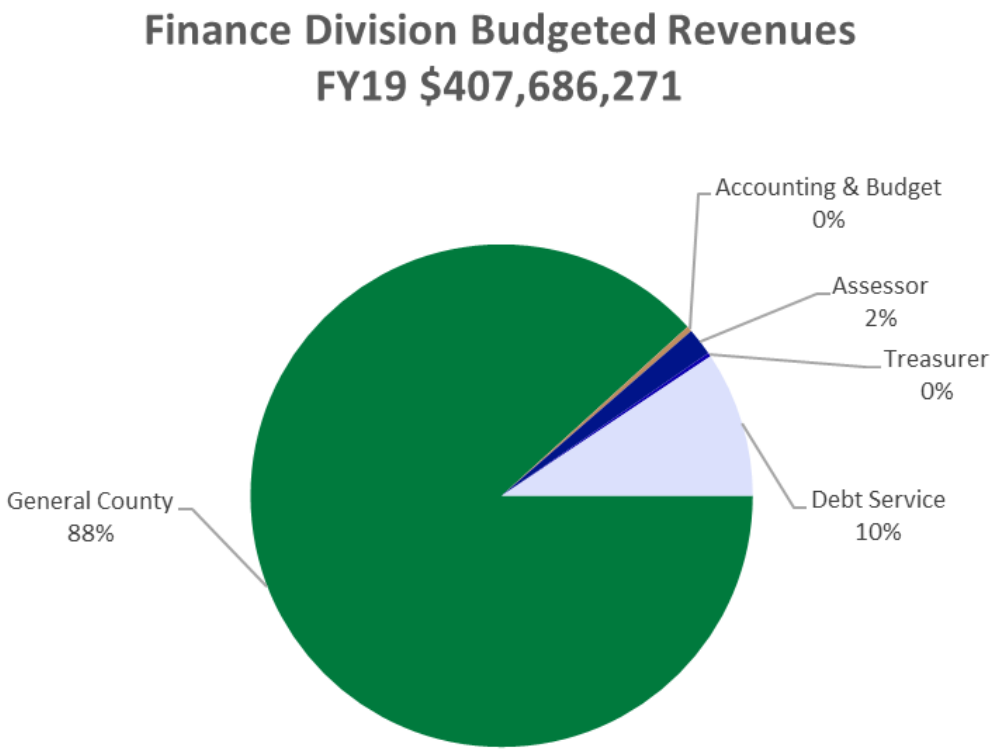


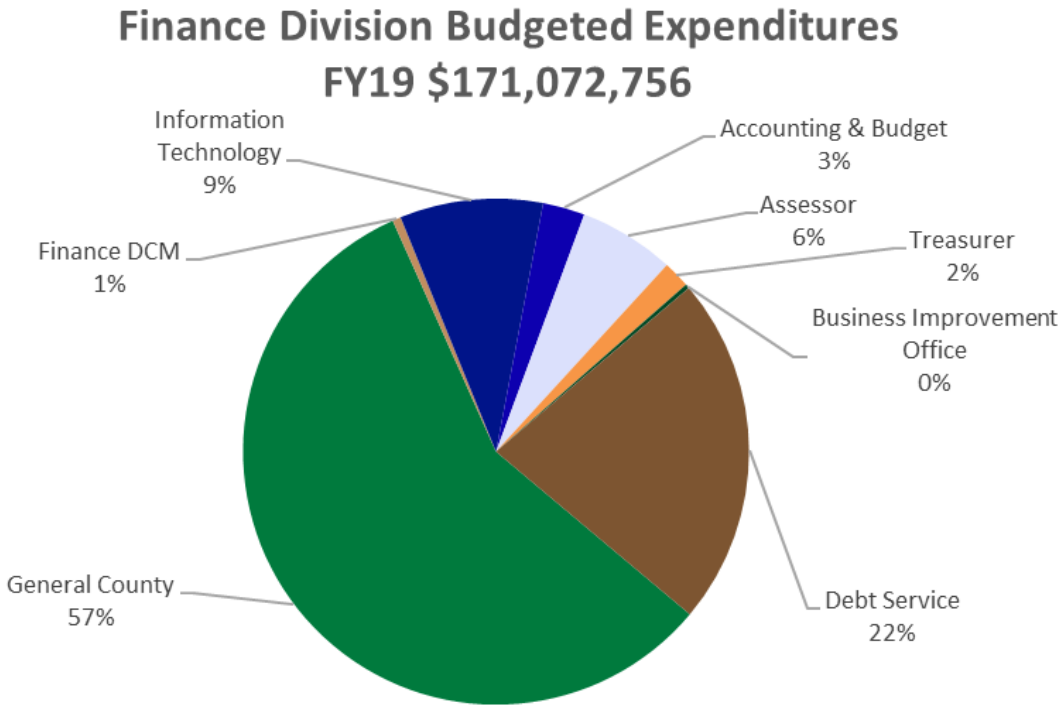
10
REVENUE SOURCES

Finance Division Revenues				
Revenue Projections by Department	**FY17 Actuals**	**FY18 Budget**	**FY19 Budget**	**FY20 Budget**
11001 General Fund	246,058,395	259,172,076	265,846,531	269,443,312
11005 1/16th PS GRT	-	8,333,333	11,464,962	11,419,228
12003 1/16 Healthcare GRT	11,185,616	11,698,049	11,588,264	11,588,264
12901 Grants	-	46,623,674	70,956,195	-
General County	**257,244,011**	**325,827,132**	**359,855,952**	**292,450,804**
11001 General Fund	530,000	595,000	634,000	634,000
12005 Industrial Revenue Bonds - PILTS	711,369	712,710	717,613	717,613
12104 Regional Detention Center	-	125,000	99,554	99,554
12901 Grants	11,085	-	-	-
Accounting & Budget	**1,252,454**	**1,432,710**	**1,451,167**	**1,451,167**
11001 General Fund	1,144,902	660,000	1,010,000	1,010,000
11003 T500-County Judgements	474.59			
Treasurer	**1,145,377**	**660,000**	**1,010,000**	**1,010,000**
11001 General Fund	4,732	3,500	4,000	4,000
12004 Reappraisal Fund	6,104,967	6,839,938	7,184,549	7,184,549
Assessor	**6,109,698**	**6,843,438**	**7,188,549**	**7,188,549**
Library GO Bonds	612,817	-	-	-
General Obligation Bonds	19,712,336	-	-	-
Bonds	**20,325,152**	-	-	-
General Obligation Bond Debt Service	19,661,651	20,691,168	20,367,160	20,367,160
Gross Receipt Tax Rev Bond Debt Service	14,889,056	14,823,080	17,813,443	15,771,032
Debt Service	**34,550,707**	**35,514,248**	**38,180,603**	**36,138,192**
TOTAL DIVISION CONTRIBUTION	**320,627,400**	**370,277,528**	**407,686,271**	**338,238,712**
General Revenue Support	(213,156,679)	(267,857,368)	(287,431,690)	(285,117,481)
TOTAL DIVISION REVENUES	**107,470,721**	**102,420,159**	**120,254,581**	**53,121,231**

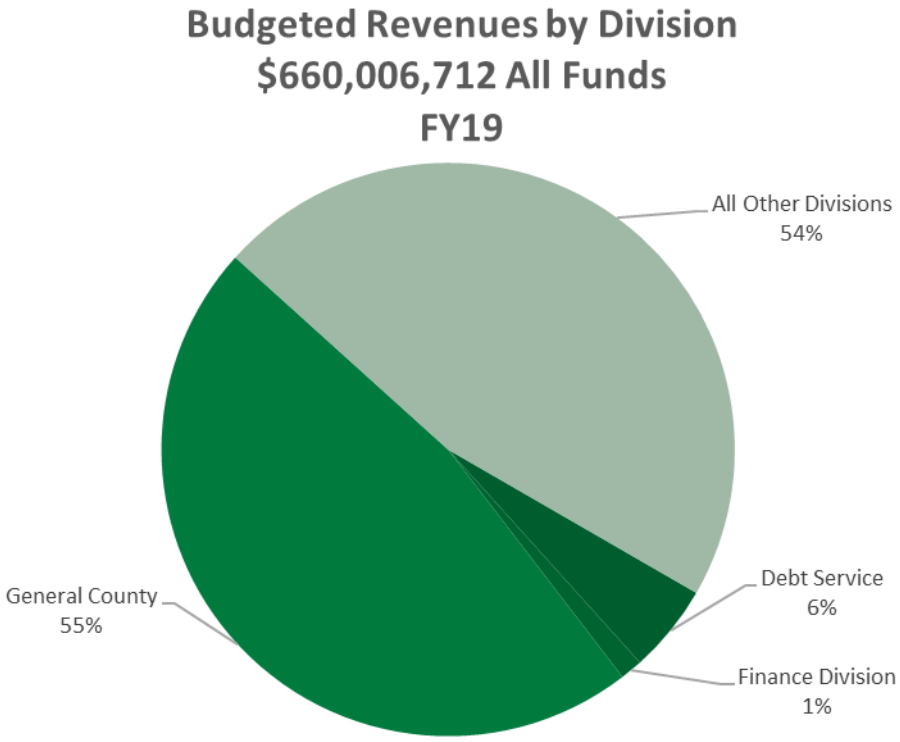
Finance Division Expenditures				
Expenditures by Department	**FY17 Actuals**	**FY18 Budget**	**FY19 Budget**	**FY20 Budget**
11001 General Fund	11,968,557	19,092,853	18,783,303	21,960,473
11005 1/16th PS GRT	-	8,333,333	-	-
12003 1/16 Healthcare GRT	10,299,307	10,898,049	10,788,264	10,788,264
12901 Grants	-	43,313,008	68,268,109	-
General County	**22,267,864**	**81,637,243**	**97,839,676**	**32,748,737**
11001 General Fund	737,965	899,439	920,831	920,831
Finance DCM	**737,965**	**899,439**	**920,831**	**920,831**
11001 General Fund	11,388,342	14,250,789	15,341,077	15,341,077
11005 1/16th PS GRT	-	-	300,000	300,000
Information Technology	**11,388,342**	**14,250,789**	**15,641,077**	**15,641,077**
11001 General Fund	2,446,635	3,608,138	3,776,777	3,776,777
12005 Industrial Revenue Bonds - PILTS	565,936	712,710	717,613	717,613
12104 Regional Detention Center	2,732,297	125,000	99,554	99,554
13001 Capital Construction	158,102			
Accounting & Budget	**5,902,969**	**4,445,848**	**4,593,944**	**4,593,944**
11001 General Fund	383,590	442,573	469,462	469,462
Business Improvement & Performance Office	**383,590**	**442,573**	**469,462**	**469,462**
11001 General Fund	2,324,327	2,742,740	2,943,338	2,943,338
Treasurer	**2,324,327**	**2,742,740**	**2,943,338**	**2,943,338**
11001 General Fund	2,687,142	2,982,301	3,311,929	3,311,929
12004 Reappraisal Fund	5,288,521	6,839,938	7,184,549	7,184,549
Assessor	**7,975,663**	**9,822,239**	**10,496,478**	**10,496,478**
Library GO Bonds	899,999	-	-	-
General Obligation Bonds	6,166,308	-	-	-
Bonds	**7,066,307**			
General Obligation Bond Debt Service	21,930,844	20,691,168	20,367,160	20,367,160
Gross Receipt Tax Rev Bond Debt Service	14,927,773	14,823,080	17,800,791	15,759,180
Debt Service	**36,858,617**	**35,514,248**	**38,167,951**	**36,126,340**
TOTAL DIVISION EXPENDITURES	**94,905,644**	**149,755,118**	**171,072,756**	**103,940,207**

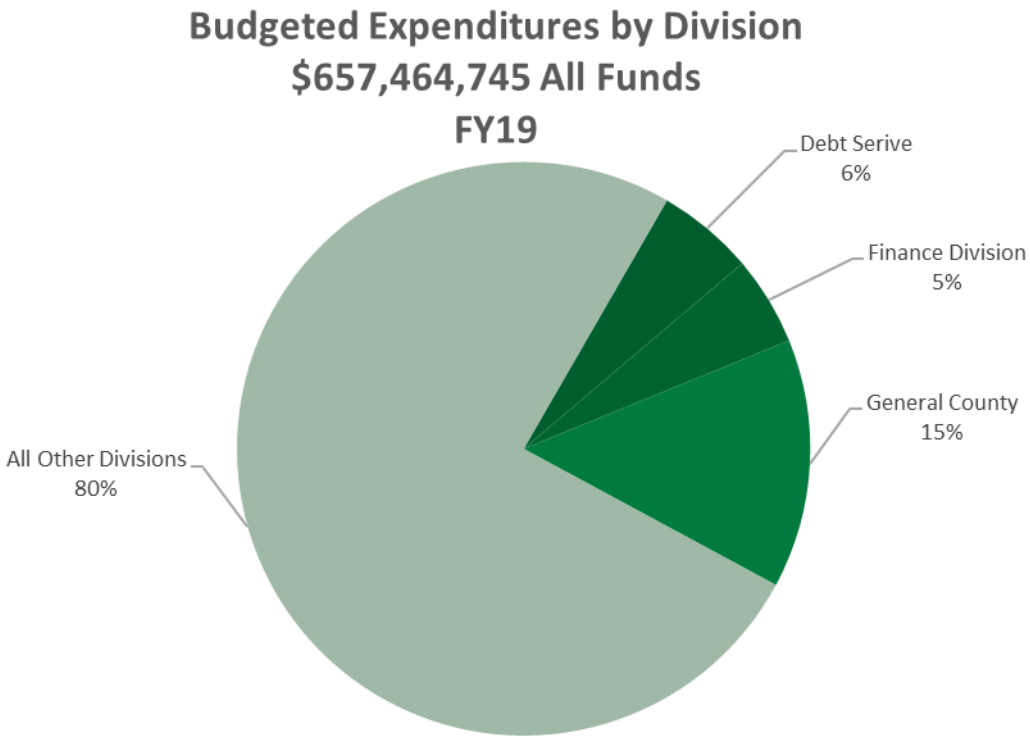
REVENUES AND EXPENDITURES BY DEPARTMENT





DIVISION REVENUES AND EXPENDITURES
as a percentage of total county





The program summaries on the following pages describe department operations and reflect the objectives of each department. These objectives are directly tied to the Countywide goals included in the strategic plan on pages 23-32 of the budget book.

Deputy County Manager Finance

Why do we exist?

The mission of the Finance Deputy County Manager is to ensure financial integrity, transparency and effective stewardship of taxpayer dollars by overseeing and supporting the Finance Division, providing guidance to the other county departments, and adhering to financial policies and procedures that align with industry best practices.

What do we do?

SERVICES

- ⇒ The Finance Division oversees: Accounting & Budget, Information Technology and the Business Improvement and Performance Office departments.
- ⇒ Serves as liaison to the internal and external auditors, as well as to the elected offices of the Assessor and Treasurer.
- ⇒ Departments within the Division are responsible for developing the annual and biennial budgets and Comprehensive Annual Financial Report (CAFR), managing and maintaining the County's information technology infrastructure, systems, governance process, and ensuring alignment to Strategic Plan by working with departments to develop and report objectives and performance measures.
- ⇒ The Finance Division is responsible for the issuance of bonds, and through its efforts the County maintains the highest possible (AAA) bond rating, and it also organizes and oversees the County's Investor Relations page: http://bernco.gov/finance/investor-relations.aspx.
- ⇒ Departments within this Division fulfill the County's Strategic Plan Goal of Government Accountability, ensuring transparency and good stewardship of taxpayer dollars.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	737,965	899,439	920,831	920,831
** Total Department Contribution				
**** Total Revenue Sources	**737,965**	**899,439**	**920,831**	**920,831**
Expenditures by Category and Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	465,391	578,384	594,319	594,319
* Salary and Benefits	465,391	578,384	594,319	594,319
1101 General Fund	272,574	321,055	326,512	326,512
* Operating Expense	272,574	321,055	326,512	326,512
** Total Department Expenditures	737,965	899,439	920,831	920,831
**** Total Expenditures**	**737,965**	**899,439**	**920,831**	**920,831**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	5.0	5.0	5.0	5.0
*** Total Full-Time Equivalents**	187 **5.0**	**5.0**	**5.0**	**5.0**

Accounting and Budget

Strategic Plan Goals

Economic Vitality | Public Safety | **Government Accountability** | Community Health | Public Infrastructure

Why do we exist?

The Accounting and Budget Department plans and accounts for the county's finances. The county budget and projects are managed; accurate and timely reports are generated to facilitate prudent financial management and decision making. Financial transactions are recorded in accordance with professional standards and county policy and procedures. Both budget and actual transactions are reported in compliance with statutory and regulatory requirements. The department ensures the county maintains a system of internal controls and oversees the internal audits. The department tracks and disposes of fixed assets. Grants are administered through the grant module.

What do we do?

ACCOUNTING

- ⇒ Produce County's Comprehensive Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR) and other financial reports.
- ⇒ Oversight of internal and external audits.
- ⇒ Oversight of cash receipting and accounts receivables of funds for the majority of miscellaneous accounts due to the county.
- ⇒ Accounting for assets and projects.
- ⇒ Oversight of grant process and financials reporting for grants.

BUDGET

- ⇒ Prepare the county's budget adhering to statutory deadlines and produce the biennial budget book meeting state and national award criteria for excellence in budgeting.
- ⇒ Quarterly budget reviews with all departments to monitor budget to actual variances.
- ⇒ Forecast and monitor major revenue sources, property and gross receipts taxes.
- ⇒ Review fiscal impact reports for all agenda items taken to the Board of County Commissioner.

FIXED ASSETS

- ⇒ Coordinate fixed assets and surplus items in accordance with administrative instructions and state laws.
- ⇒ Manage the disposal of surplus that can be recycled providing additional resources for the county.
- ⇒ Conduct and manage the online public surplus web auctions for county surplus property sales.
- ⇒ Perform state mandated physical inventories of all county fixed assets annually.
- ⇒ Administer and maintain the county's online internal reallocation.

HOUSING (FINANCIAL)

- ⇒ Financial Data Schedule (FDS) reporting is submitted to the US Department of Housing and Urban Development on an annual basis and is provided to Accounting as part of the CAFR.
- ⇒ Provide Housing financials, reconciliations, budget, and supplemental information to Accounting and Budget as required, by meeting timelines.

PAYROLL

- ⇒ Ensure accurate payroll processing and reporting.
- ⇒ Processes payroll and payroll deductions on a biweekly basis, among other payroll functions such as PERA reporting and processing W2s.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O145	Develop policy for carry forward process.			N/A	N/A	N/A	100%	
O146	Implement a new shipping process/ handling fee for online orders.			N/A	N/A	N/A	$3,000	$3,000
O147	Develop process for identifying errors before payroll runs.			N/A	N/A	N/A	50%	50%
O155	Update payroll processes and procedures.			N/A	N/A	N/A	30%	70%
O177	Implement Radio Frequency Identification (RFID) tracking system for Asset Module.			N/A	N/A	N/A	N/A	100%
P174	Complete standard work orders within 7 working days.			N/A	90%	92%	98%	98%
P239	Complete Voucher Management System (VMS) reporting by the 22nd of the following month.			N/A	N/A	N/A	Yes	Yes
P240	Project departments actuals for all funds (%).			N/A	N/A	N/A	5%	5%
P241	Minimize variance between general fund revenue projections vs year end actuals.			N/A	N/A	N/A	5%	5%
P85	Departmental month end close on the 10th of the following month, except June and July will be closed by 31 of the following month. (# days)			10	9	5	10	10
P88	GFOA Certificate achievement for Financial Reporting Prior Year (Y/N).			Yes	Yes	Yes	Yes	Yes
P89	Assets inventoried (%).			100%	100%	90%	100%	100%
P90	Provide county departments with grant opportunities.			N/A	241	214	200	200
P91	Complete financial analysis, close, reporting, and reconciliation by the 25th of the prior month for Housing, , except July, Aug, & Sept information will be zero (conveted from # to Y/N)			N/A	37	N/A	Yes	Yes

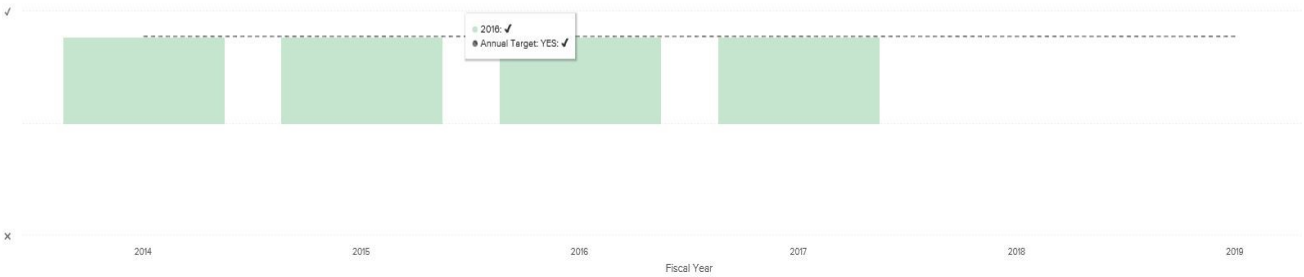
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

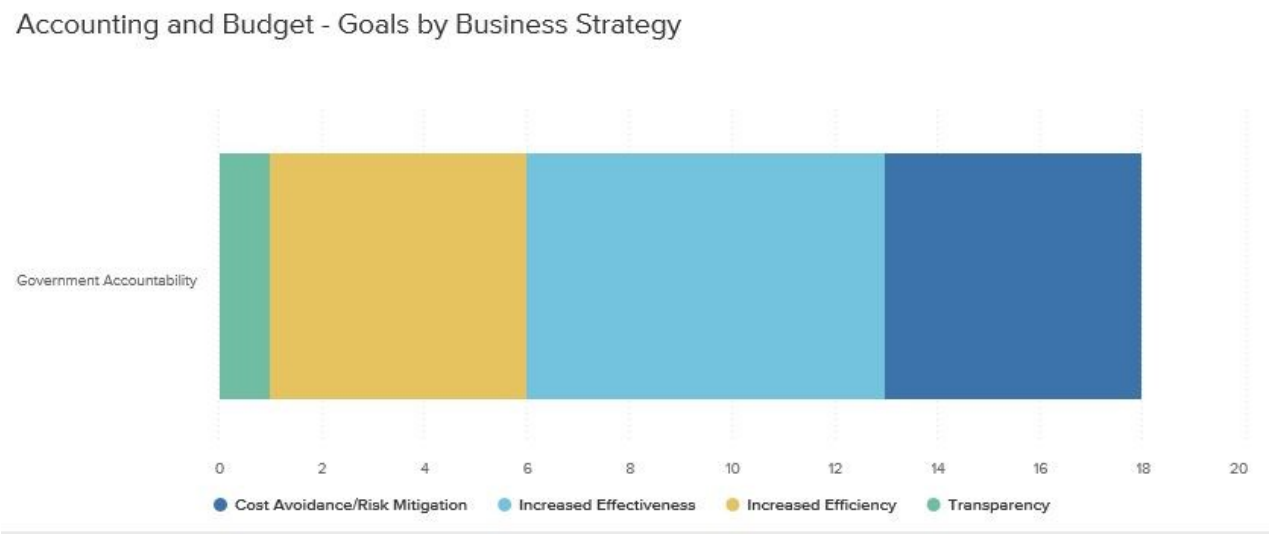
Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/accounting-and-budget.aspx.

P88 - GFOA Certificate Financial Reporting Prior Year (Y/N)



Goals by Business Strategy



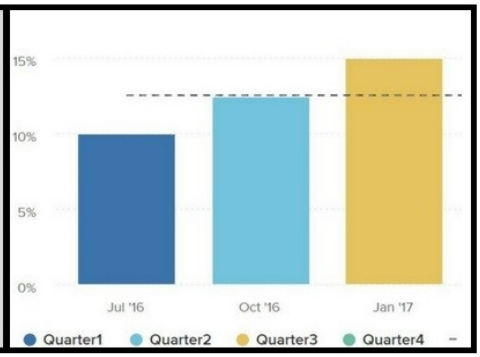
Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O38	Centralize and train oversight of the cash receipts function.	Complete	FY17
O39	Oversee development of replacement schedules for fleet.	Complete	FY18
O40	Develop long range forecasting schedule for general fund.	Complete	FY18
O103	Oversee development of replacement schedules for building maintenance.	Complete	FY18
O104	Oversee development of replacement schedules for IT.	Complete	FY18
O105	Develop long range forecasting schedule for Solid Waste.	Complete	FY18

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	1,916,635	3,013,138	3,142,777	3,142,777
12005 INDUS REV BOND PILT	711,369	712,710	717,613	717,613
* Intergovernmental	711,369	712,710	717,613	717,613
11001 GENERAL FUND	530,000	595,000	634,000	634,000
12104 REGIONAL DET CENTER		125,000	99,554	99,554
12901 GRANTS	11,085			
* Miscellaneous	541,085	720,000	733,554	733,554
** Total Department Contribution	1,252,454	1,432,710	1,451,167	1,451,167
****** Total Revenue Sources**	**3,169,089**	**4,445,848**	**4,593,944**	**4,593,944**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	1,944,116	2,578,584	2,755,156	2,755,156
*** Salary and Benefits**	1,944,116	2,578,584	2,755,156	2,755,156
1101 General Fund	502,519	1,029,554	1,021,621	1,021,621
12005 Indus Rev Bond PILT	565,936	712,710	717,613	717,613
12104 Regional Det Center	2,732,297	125,000	99,554	99,554
13001 Capital Construction	158,102			
*** Operating Expense**	3,958,853	1,867,264	1,838,788	1,838,788
**** Total Department Expenditures**	5,902,969	4,445,848	4,593,944	4,593,944
**** Total Expenditures**	**5,902,969**	**4,445,848**	**4,593,944**	**4,593,944**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	28.0	28.0	32.0	32.0
*** Total Full-Time Equivalents**	**28.0**	**28.0**	**32.0**	**32.0**

Business Improvement and Performance Office



Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

Engage the public, elected officials, management and County employees in transparent and accountable strategic planning and performance management to ensure efficient, effective and innovative services that meet the needs of the community.

What do we do?

SERVICES

⇒ Communicate and align the County's vision and goals into a comprehensive strategic plan that aligns the performance measures, projects/ initiatives, services, and tasks of all departments with the Strategic Plan Goals.

⇒ Provide organizational performance management, which aligns resources to the County's Strategic Plan, maximizing performance for a positive impact on citizens.

⇒ Guide and assist departments with developing and tracking performance measures, objectives, and benchmarking while ensuring the focus is on measuring what matters.

⇒ Provide the information needed for County leaders to continuously improve the organization, compare performance over time, review trend analysis, evaluate and benchmark results.

⇒ Enable the public and decision makers with data and analytics through the use of transparent, easy to use operational and financial dash-boards and reports.

⇒ Research and provide guidance on industry leading practices, seek opportunities to introduce new ideas to the organization, and assist in business improvement initiatives through collaboration with county departments and peer organizations.

Performance Measures & Objectives

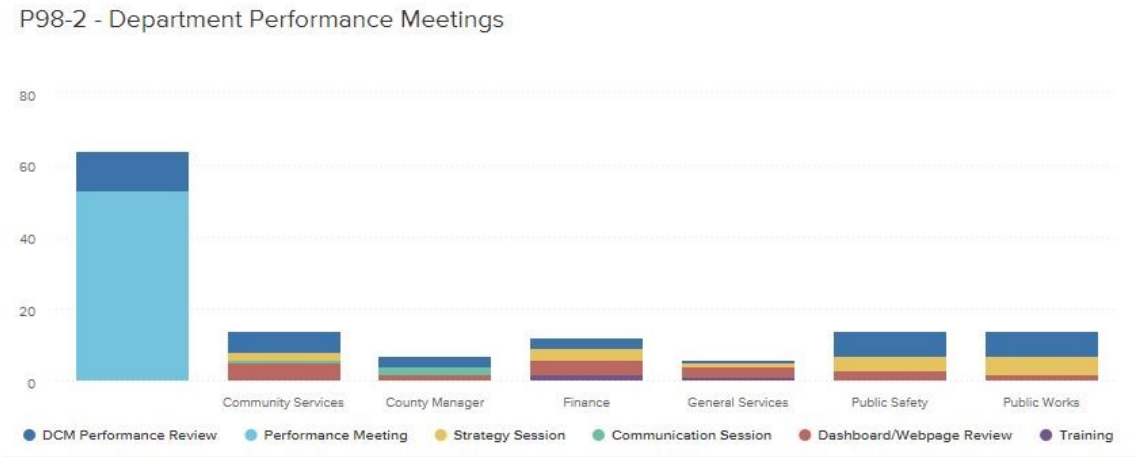
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O164	Enhance transparency, accountability and operational efficiencies by expanding the utilization of OpenGov, which brings together interactive dashboards, reports and web content for enriched story-telling and operational analysis.			N/A	N/A	N/A	10	15
P254	Publish and update performance measures and objectives on transparency webpages and dashboards.			N/A	N/A	N/A	90%	95%
P98	Conduct Performance Meetings with Departments.			N/A	67	64	50	50

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

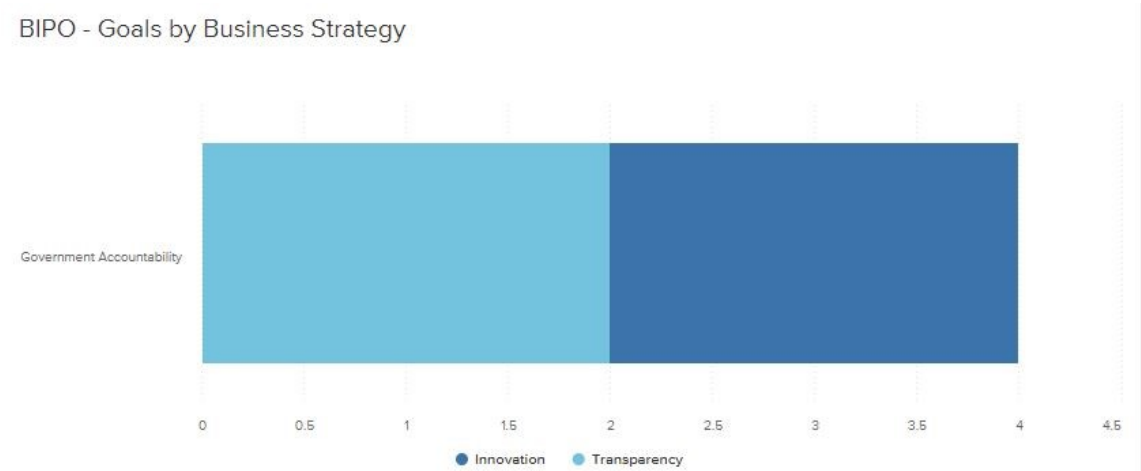
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/business-improvement-and-performance-office-bipo.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O45	Establish processes, build framework, and provide tools and templates for business improvement initiatives.	Complete	FY17

Revenues & Expenditures

Revenues by Fund and Type	2015 Actuals	2016 Budget	2017 Budget	2018 Budget
*** General Fund Contribution	383,590	442,573	469,462	469,462
* Total Department Contribution				
****** Total Revenue Sources**	**383,590**	**442,573**	**469,462**	**469,462**
Expenditures by Fund & Type	**2015 Actuals**	**2016 Budget**	**2017 Budget**	**2018 Budget**
11001 GENERAL FUND	256,817	271,276	384,572	384,572
* Salary and Benefits	256,817	271,276	384,572	384,572
11001 GENERAL FUND	126,773	171,297	84,890	84,890
* Operating Expense	126,773	171,297	84,890	84,890
** Total Department Expenditures	383,590	442,573	469,462	469,462
**** Total Expenditures**	**383,590**	**442,573**	**469,462**	**469,462**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	3.0	3.0	4.0	4.0
*** Total Full-Time Equivalents**	**3.0**	**3.0**	**4.0**	**4.0**

Information Technology (IT)

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The Information Technology Department provides secure, reliable, and integrated technology solutions in alignment with the County's mission. Provides an exciting, challenging, and rewarding environment where team members derive satisfaction from challenging assignments, continued professional growth, and personal accomplishments.

What do we do?

INFRASTRUCTURE

- ⇒ Desktop Support - end-user support of desktop hardware.
- ⇒ Network - administration, design, implementation and support of advanced network components, e.g. switches, routers, CAT5-CAT6 cable plants, wireless access points, firewalls, VoIP phone systems and mobile broadband devices.
- ⇒ System Administration - administration, design, implementation and support of advanced back-end systems that run the County's applications and services, includes servers, cloud based services.
- ⇒ Service Desk - IT service requests and end-user support.

APPLICATIONS

- ⇒ Applications Support - provides technical services and support for over 70 County department applications. Plans to migrate legacy applications to web-based versions.
- ⇒ Application Development - developed specialized applications for county departments & specialized interfaces.
- ⇒ DBA Group is responsible for creating and maintaining all the underlying databases for county applications.

PEOPLE SYSTEMS & ENTERPRISE

- ⇒ ERP Functional - liaison between department end users and technical support.
- ⇒ ERP Technical - developers, basis (maintaining servers and databases), and security.
- ⇒ Project Management - responsible for IT Governance and Project Management.

EXECUTIVE/SECURITY

- ⇒ Security of the entire County network, protecting it from both internal and external threats, e.g. responsible for firewalls, remote access, gateways, Web filtering, etc.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O167	Complete YSC Video Surveillance Upgrade.			N/A	N/A	N/A	N/A	50%
O168	Complete RMS Implementation at BCSO.			N/A	N/A	N/A	100%	
O169	Develop Plan for Single Sign On (SSO) and Implement Phase I.			N/A	N/A	N/A	50%	50%
O31	Complete Phase I of Kronos Telestaff/ Timekeeper.			N/A	12%	46%	43%	
O47	Complete iasWorld V2018 upgrade.			N/A	N/A	N/A	100%	
O48	Establish a fully operational Data Center & Disaster Recovery site (%).			N/A	25%	0%	75%	
P103	Uptime for public website (%).			99%	99%	99%	100%	100%
P186	Measurably improve the organizational health of the Bernalillo County IT department.			N/A	N/A	N/A	35	35
P257	Update IT Risk Register.			N/A	N/A	N/A	Yes	Yes
P258	% of calls resolved on first contact.			N/A	N/A	N/A	30%	30%
P259	% of links clicked-PhishMe Metrics .			N/A	N/A	N/A	25%	25%
P99	Days to close normal priority work order (#).			1.9	1.8	2	3	3

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

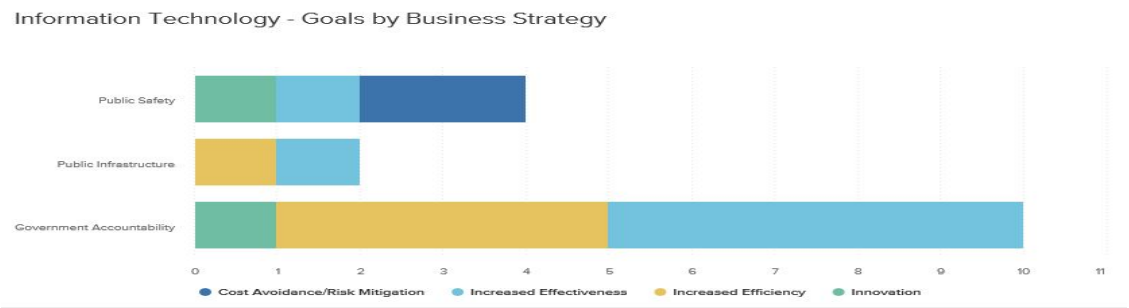
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/information-technology-it.aspx.

P99 - Days to close normal priority work order (#)

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O46	Upgrade MDC security system, phase 1.	Complete	FY17
O49	Measurably improve the organizational health of the Bernalillo County IT department.	Complete	FY17
O55	Complete the Vendor Invoice Management (VIM) Phase II project with Enterprise Resource Planning (ERP); includes tools to assist AP with invoice aging/payment analysis .	Complete	FY18
O68	Design and implement a Client Tracking System to track client admissions and their progress while receiving services in the department. -(ATS).	Deferred	Future Review

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	11,388,342	14,250,789	15,641,077	15,641,077
11001 GENERAL FUND				
* Miscellaneous				
** Total Department Contribution				
****** Total Revenue Sources**	**11,603,254**	**14,250,789**	**15,641,077**	**15,641,077**
Expenditures by Category & Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	6,721,543	8,789,761	9,355,555	9,355,555
* Salary and Benefits	6,721,543	8,789,761	9,355,555	9,355,555
11001 GENERAL FUND	3,804,319	5,461,028	5,985,523	5,985,523
11005 1/16th PS GRT			300,000	300,000
* Operating Expense	4,666,799	5,461,028	6,285,523	6,285,523
11001 GENERAL FUND	862,480			
* Capital Expenditures	862,480			
** Total Department Expenditures	12,250,822	14,250,789	15,641,077	15,641,077
**** Total Expenditures**	**11,388,342**	**14,250,789**	**15,641,077**	**15,641,077**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	96.0	96.0	107.0	107.0
*** Total Full-Time Equivalents**	**96.0**	**96.0**	**107.0**	**107.0**

Treasurer

Strategic Plan Goals

Economic Vitality | Public Safety | **Government Accountability** | Community Health | Public Infrastructure

Why do we exist?

The mission of the Bernalillo County Treasurer's office is to provide exceptional collection services to the taxpayers in terms of efficiency, timeliness and accountability while providing the highest level of customer service and satisfaction.

What do we do?

ACCOUNTING

- ⇒ Accepts property tax payments from constituents in various forms such as ACH, monthly, online, and drop off locations.
- ⇒ Payment Plan option to help the public needs such as seniors, fixed income, delinquent and partial payment accounts.

PROGRAM SUPPORT– ADMINISTRATION

- ⇒ Safe-keeping of public money and investments.
- ⇒ Meet all state laws and county charter for the Treasurer's office.
- ⇒ Provide operational standards and policies.

DELINQUENCY

- ⇒ Proactive tax collections on overdue property taxes, to assist taxpayers and provide revenues of any late charges to remain with the County.
- ⇒ Properly protect and secure tax collections on manufactured homes, personal property and bankruptcy.

SPECIAL ACCOUNTS

- ⇒ Tax researchers.
- ⇒ Tax adjustments.
- ⇒ Work with Assessor on protested properties to refund property taxes.
- ⇒ Annual tax bill (e-billing).

CUSTOMER SERVICE/ CASHIERING

- ⇒ Provide customer service by answering taxpayer inquiries in a timely manner via online or by telephone.

Performance Measures & Objectives

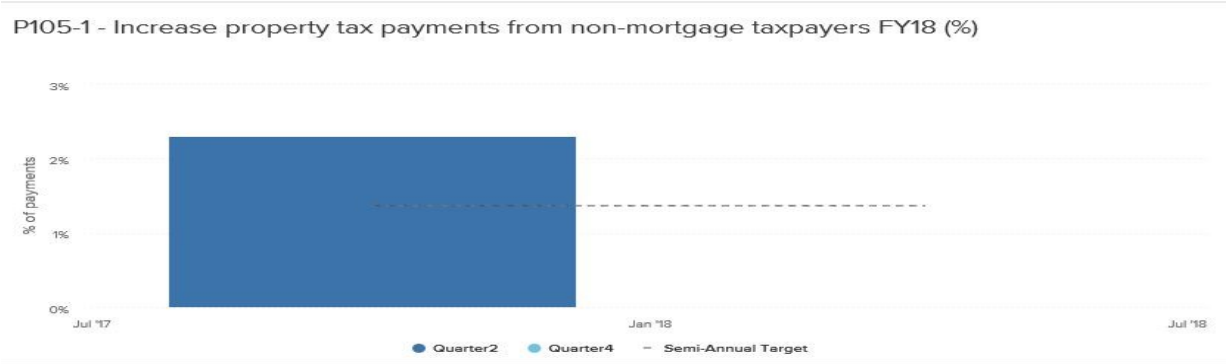
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O178	Automate e-billing for property tax payments.			N/A	N/A	N/A	50%	50%
O179	Invest department staff resources to address community needs by educating property owners on payment programs to assist with fiscal constraints.			N/A	N/A	N/A	10	10
O180	Pursue collections on uncollectable and delinquent personal property business equipment.			N/A	N/A	N/A	68	108
O181	Pursue collections on delinquent mobile homes.			N/A	N/A	N/A	5	8
O50	Increase e-notifications sent to taxpayers.			N/A	24,026	19,582	15,995	17,595
P104	Provide data for all collections (%).			97%	97%	56%	98%	98%
P105	Increase monthly property tax payments from non-mortgage taxpayers (%).			3%	6%	2%	3%	3.5%
P106	Increase online property tax payment transactions (%).			12%	11%	6%	10%	11%
P107	Decrease delinquent property tax notices (%).			10%	10.7%	N/A	10.5%	10.5%
P274	Increase Social Media Presence.			N/A	N/A	N/A	156	156
P275	Investments – Core Portfolio performance.			N/A	N/A	N/A	2.29%	2.61%
P276	Investments – Liquid Portfolio performance.			N/A	N/A	N/A	2.07%	2.47%
P277	Close the previous month by the 20th of the current month.			N/A	N/A	N/A	20	20
P278	Obtain clean audit free from material misstatements.			N/A	N/A	N/A	2	2
P279	Decrease dropped calls.			N/A	N/A	N/A	675	650
P280	Answer calls within timeframe.			N/A	N/A	N/A	12	10

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

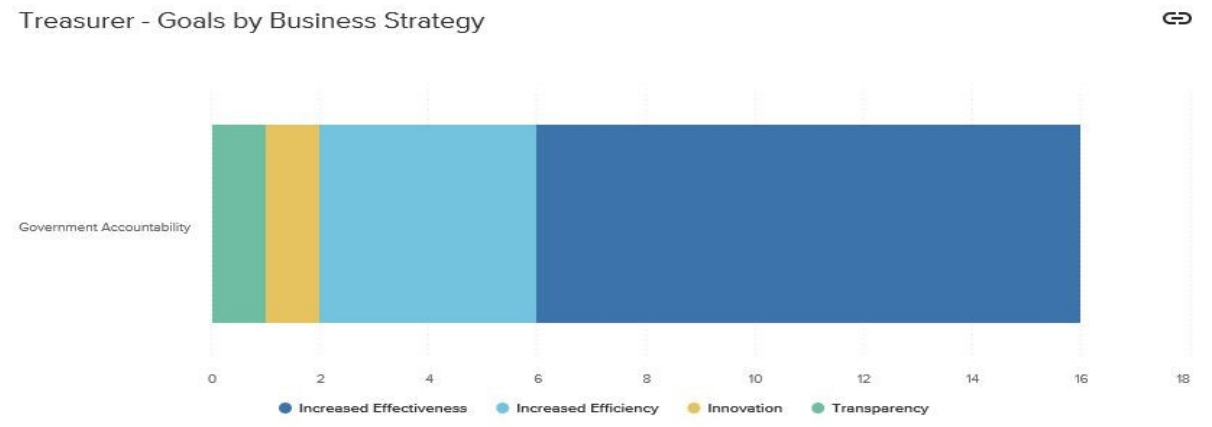
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/treasurer.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O51	Implementation of iasWorld. Anticipated goals of efficiency, effectiveness, speed, eliminations of errors, cost avoidance, enhancements of visibility, and transparency. Beginning phases of iasWorld implementation .	Cancelled	Not Tracking

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	1,178,950	2,082,740	1,933,338	1,933,338
11001 GENERAL FUND				
11003 T500-COUNTY JUDGEMENTS	475			
* Property Tax	475			
11001 GENERAL FUND	1,128,083	650,000	1,000,000	1,000,000
* Investment Income	1,128,083	650,000	1,000,000	1,000,000
11001 GENERAL FUND	16,820	10,000	10,000	10,000
* Miscellaneous	16,820	10,000	10,000	10,000
** Total Department Contribution	1,145,377	660,000	1,010,000	1,010,000
****** Total Revenue Sources**	**2,324,327**	**2,742,740**	**2,943,338**	**2,943,338**

Expenditures by Category and Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	1,906,532	2,231,171	2,431,769	2,431,769
* Salary and Benefits	1,906,532	2,231,171	2,431,769	2,431,769
11001 GENERAL FUND	417,795	511,569	511,569	511,569
* Operating Expense	417,795	511,569	511,569	511,569
** Total Department Expenditures	2,324,327	2,742,740	2,943,338	2,943,338
**** Total Expenditures**	**2,324,327**	**2,742,740**	**2,943,338**	**2,943,338**

Full–Time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	38.0	38.0	38.0	38.0
*** Total Full-Time Equivalents**	**38.0**	**38.0**	**38.0**	**38.0**

Assessor

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

With integrity and the highest quality of customer service, administer all laws and regulations set forth in the New Mexico Property Tax Code and constitution in order to ensure the fair and equitable assessment of all taxable property in the County of Bernalillo.

What do we do?

SERVICES

- ⇒ Agricultural Department preserves the limited lands available in New Mexico for agricultural purposes and grazing, the New Mexico Legislature has given a special method of valuation to irrigated agricultural land, dry agricultural land, and grazing land (NMSA 1978, Chapter 7 -36-20).
- ⇒ Business Personal Property (BPP) Department is charged with assessing tangible business equipment annually.
- ⇒ Commercial Appraisal Department is responsible for locating, identifying and assessing all taxable commercial property within Bernalillo County.
- ⇒ GIS/Mapping Department provides the parcel and spatial database management of all real property located within the boundaries of Bernalillo County for the development and operation of the Geographic Information System.
- ⇒ Manufactured Homes Department is responsible for locating, identifying, and assessing all manufactured homes in Bernalillo County.
- ⇒ Residential Appraisal Department is responsible for locating, identifying, and assessing all taxable residential property within Bernalillo County.
- ⇒ Research & Information Department is a vital piece to the valuation protest process, and applying exemptions for governmental agencies, school, churches and special status exemptions.
- ⇒ Quality Control Department works closely with the commercial and residential departments, to ensure all data from the field is entered accurately and consistently.
- ⇒ Customer Service Department provides assistance to the general public with all individual exemption requests (i.e., Head of Family, Veterans, 100% Disabled Veterans, Value Freeze), ownership changes, mailing address changes and any questions regarding property owner-

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O42	Ensure accuracy of all residential property information for fair and equitable assessments with an expected completion date of March 01, 2020.			N/A	22,228	10,042	66,205	66,205
P173	Provide transparency, data and information to the residents of Bernalillo County public events.			N/A	12	28	20	20
P213	Promote newly enacted legislation to allow property owners to elect to receive electronic Notice of Values (NOV). NMSA 1978 7-38-84.			N/A	N/A	N/A	625	625
P93	Completion rate to customer inquiry within three business days (%).			86%	77%	97%	95%	95%
P95	Uncertified appraisal staff to be state certified (%).			15%	65%	21%	50%	50%
P96	Percent of protests resolved informally (%).			100%	98%	98%	98%	98%
P97	Inspections resulting from building permits by Jan. 30 (%)			100	92	N/A	95	95

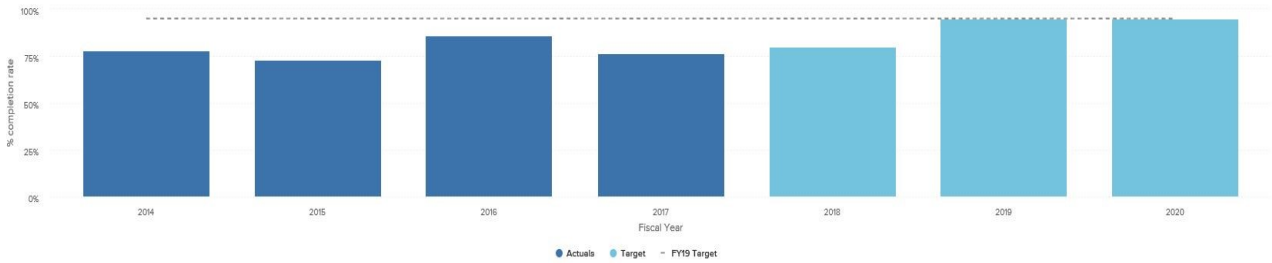
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

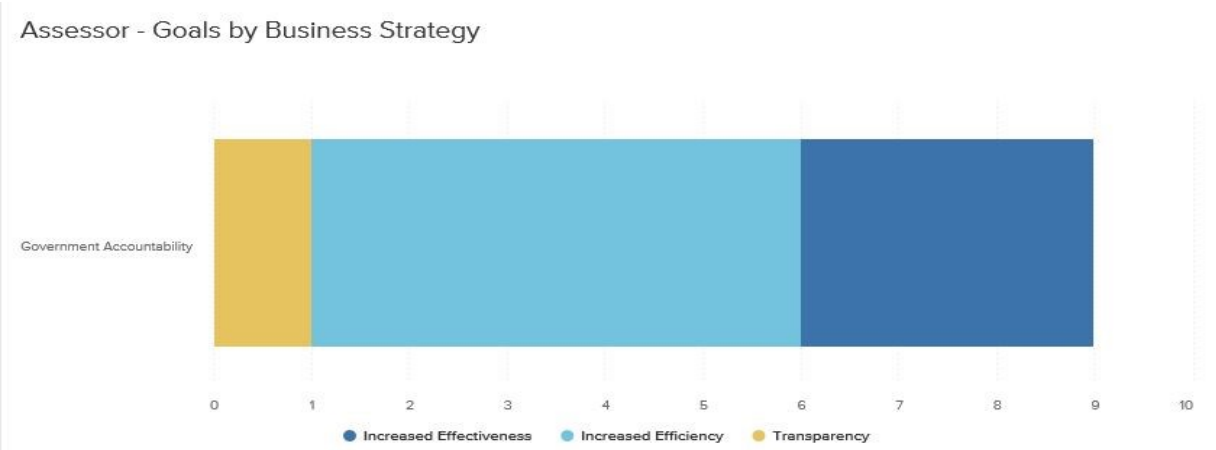
Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/assessor.aspx.

P93 - History - Completion rate to inquiry within three business days (%)



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O41	Provide transparency, data and information more easily to the residents of Bernalillo County through public outreach.	Complete	Not Tracking*
O43	Ensure an ongoing training plan for all appraisal staff by completing the required classes offered by the International Association of Assessing Officers (IAAO).	Cancelled	FY18*
044	Promote newly enacted legislation to allow property owners to elect to receive electronic Notice of Values (NOV). NMSA 1978 7-38-84.	Complete	Fy18*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	2,682,411	2,978,801	3,307,929	3,307,929
11001 General Fund	4,732	3,500	4,000	4,000
* License, Fees, Services	4,732	3,500	4,000	4,000
12004 Reappraisal Fund	6,104,967	6,839,938	7,184,549	7,184,549
*Miscellaneous	6,104,967	6,839,938	7,184,549	7,184,549
** Total Department Contribution	6,109,698	6,843,438	7,188,549	7,188,549
****** Total Revenue Sources**	**8,792,109**	**9,822,239**	**10,496,478**	**10,496,478**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	2,618,250	2,891,313	3,128,941	3,128,941
12004 Reappraisal Fund	3,515,407	5,005,506	5,099,903	5,099,903
* Salary and Benefits	6,133,657	7,896,819	8,228,843	8,228,843
1101 General Fund	68,892	90,988	182,988	182,988
12004 Reappraisal Fund	1,773,114	1,486,286	2,084,646	2,084,646
* Operating Expense	1,842,007	1,577,274	2,267,634	2,267,634
** Total Department Expenditures	7,975,663	9,474,093	10,496,478	10,496,478
12004 Reappraisal Fund		348,146		
* Transfers Out		348,146		
**** Total Expenditures**	**7,975,663**	**9,822,239**	**10,496,478**	**10,496,478**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	51.0	51.0	51.0	51.0
12004 Reappraisal Fund	49.0	49.0	50.0	50.0
*** Total Full-Time Equivalents**	**100.0**	**100.0**	**101.0**	**101.0**

COMMUNITY SERVICES

DEPUTY COUNTY MANAGER FOR COMMUNITY SERVICES

The deputy county manager for Community Services oversees and is responsible for operations of all departments within the division.

PARKS AND RECREATION

The Parks and Recreation Department provides community recreation services, aquatics, park maintenance, open space, sports, fitness, and youth programs.

PLANNING AND DEVELOPMENT SERVICES

The Planning and Development Services Department provides permits and inspection services for construction projects and zoning matters; the department works with residents on land use, and community planning

HOUSING

The Housing Department administers federal housing and economic development dollars to benefit low and moderate income individuals.

CLERK'S OFFICE

The Clerk's Office conducts elections, registers voters, maintains voter rolls, maintains all public records 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 records.

COURT OF WILLS ESTATES AND PROBATE

The Court of Wills Estates and Probate Office is responsible for the probate of estates of deceased persons. The office appoints personal representatives for deceased person's estates, shares concur-rent jurisdiction with district court over informal probate cases, conducts wedding ceremonies, hosts school tours and offers other community and educational outreach.

COMMUNICATION SERVICES

The Communication Services Department communicates activities and public information about Bernalillo County to its citizens.

OFFICE OF SENIOR & SOCIAL SERVICES

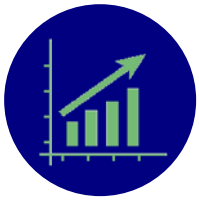
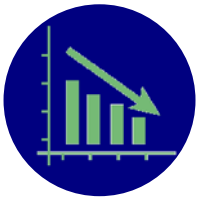
The Office of Social Services exists to serve disadvantaged populations to live healthy and thriving lives.

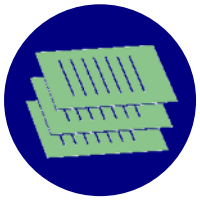
ABC COMMUNITY SCHOOL PARTNERSHIP

ABC Community Schools provide health and quality of life initiatives for Bernalillo County residents to improve economic well-being, education, health, and family & community development.

COMMUNITY SERVICES DIVISION

The Community Services Division oversees Communication Services, Zoning, Building, Planning and Environmental Health, Community Health Council, Parks and Recreation, Housing, ABC Community Schools, and Social Service programs. The Deputy County Manager for Community Services serves as liaison between the elected County Clerk and Probate Judge.



319 **$36,283,108** **$60,867,181** **9** **17**

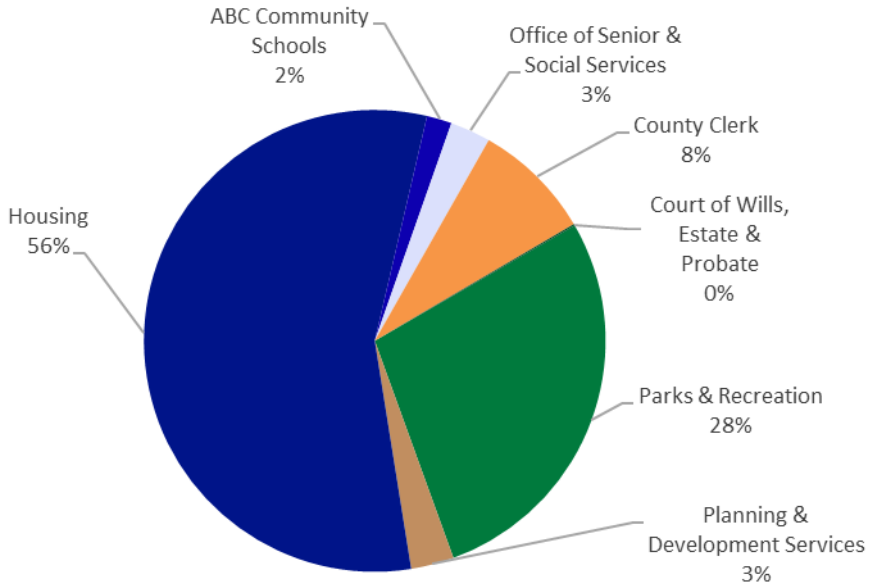
Community Services Division Revenues				
Revenue Projections by Department	**FY17 Actuals**	**FY18 Budget**	**FY19 Budget**	**FY20 Budget**
11001 General Fund	1,371,060	1,248,603	1,362,721	1,362,971
12901 Grants	1,237,270	605,000	758,200	585,900
13051 Open Space Prop Tax Mill Levy	3,020,554	6,486,100	7,964,517	3,493,187
Parks & Recreation	**5,628,885**	**8,339,703**	**10,085,438**	**5,442,058**
11001 General Fund	1,236,922	1,077,882	1,092,100	1,092,100
12002 1/8 Envir Svcs GRT	4,726	-	-	-
Planning & Development Services	**1,241,648**	**1,077,882**	**1,092,100**	**1,092,100**
12950 Housing Grant	662,780	15,687,618	16,767,791	16,767,791
12951 Housing Subsidy Linkages	7,153	446,337	445,215	445,215
12952 County Housing Initiatives	46,210	603,072	1,298,198	1,298,198
21101 Housing Central Office	824,887	754,594	951,097	951,097
21101.2 Housing Reserve	973	-	-	-
21110 Housing Home Rehab	216,503	450,000	267,800	267,800
21121 Housing Seybold LIPH	86,866	-	-	-
21141 Housing EC Proj	26,724	-	-	-
21142 Housing EC New Const	142,551	-	-	-
25001 BC Aff. Housing NP	-	763,835	649,705	654,705
Housing	**2,014,649**	**18,705,456**	**20,379,806**	**20,384,806**
11001 General Fund	101,364	100,436	500	500
12901 Grants	-	-	633,900	-
12901.1 Reimbursable Contracts	101,324	-	-	-
ABC Community Schools	**202,688**	**100,436**	**634,400**	**500**
11001 General Fund	128,317	16,500	-	-
12201 Community Services	19,262	58,226	28,637	28,637
12203 Indigent Care 1/8 Cent GRT	1,000,000	1,000,000	1,000,000	1,000,000
12901 Grants	866,779	646,400	-	-
Office of Senior & Social Services	**2,014,358**	**1,721,126**	**1,028,637**	**1,028,637**
11001 General Fund	2,155,200	2,101,050	2,098,800	2,098,800
12204 Clerk Recd Filing	720,912	933,085	926,627	926,627
12901.1 Reimbursable Contracts	1,139,850	10,000	-	-
County Clerk	**4,015,962**	**3,044,135**	**3,025,427**	**3,025,427**

11001 General Fund	40,666	33,800	37,300	37,300
Court of Wills, Estate & Probate	**40,666**	**33,800**	**37,300**	**37,300**
TOTAL DIVISION CONTRIBUTION	**15,158,854**	**33,022,538**	**36,283,108**	**31,010,828**
General Revenue Support	18,057,836	3,736,425	9,560,277	9,333,090
TOTAL DIVISION REVENUES	**33,216,691**	**36,758,963**	**45,843,386**	**40,343,918**

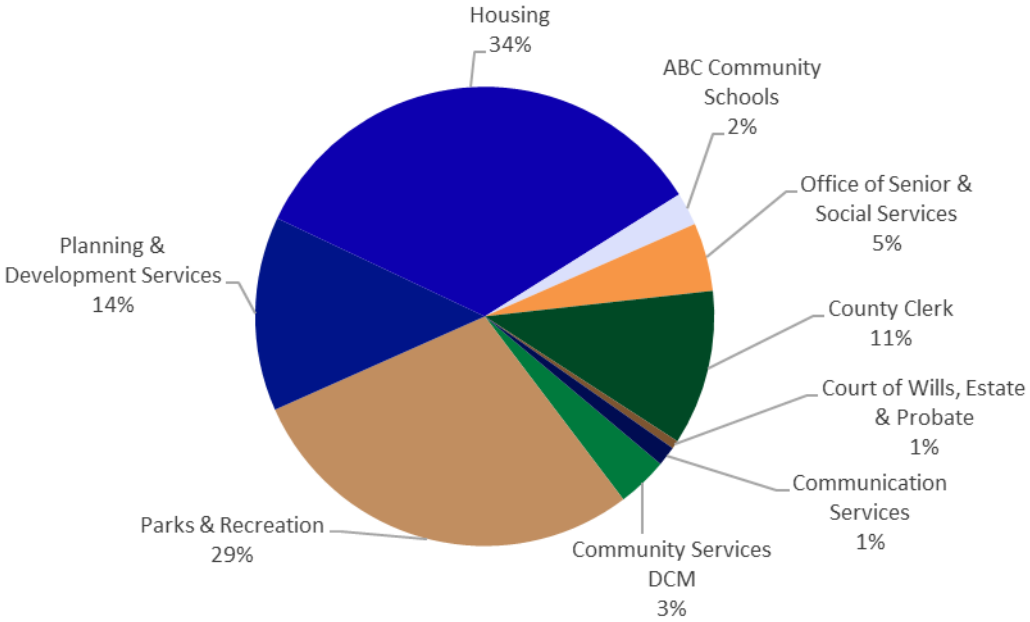
Community Services Division Expenditures				
Expenditures by Department	**FY17 Actuals**	**FY18 Budget**	**FY19 Budget**	**FY20 Budget**
11001 General Fund	434,667	306,855	2,170,438	2,170,438
Community Services DCM	**434,667**	**306,855**	**2,170,438**	**2,170,438**
11001 General Fund	9,509,385	10,618,014	9,021,535	9,021,535
12901 Grants	1,062,264	605,000	758,200	585,900
13001 Capital Construction	1,722,885	-	-	-
13050 Impact Fee	38,559	-	-	-
13051 Open Space Prop Tax Mill Levy	3,032,918	6,486,100	7,670,685	3,199,354
Parks & Recreation	**15,366,012**	**17,709,114**	**17,450,420**	**12,806,789**
11001 General Fund	4,110,913	4,697,979	6,057,606	6,057,606
12002 1/8 Envir Svcs GRT	1,821,991	1,771,459	2,273,006	2,045,569
Planning & Development Services	**5,932,903**	**6,469,438**	**8,330,612**	**8,103,175**
11001 General Fund	351,197	438,789	386,028	386,028
12950 Housing Grant	663,040	15,715,104	16,767,791	16,767,791
12951 Housing Subsidy Linkages	1,570	446,337	445,215	445,215
12952 County Housing Initiatives	35,853	603,072	1,298,198	1,298,198
21101 Housing Central Office	549,163	754,594	951,097	951,097
21110 Housing Home Rehab	255,666	450,000	267,800	267,800
21121 Housing Seybold LIPH	87,041	-	-	-
21141 Housing EC Proj	26,724	-	-	-
21142 Housing EC New Const	75,714	-	-	-
25001 BC Aff. Housing NP	-	711,235	607,705	612,705
Housing	**2,045,968**	**19,119,130**	**20,723,834**	**20,728,834**
11001 General Fund	651,575	714,346	779,994	779,994
12901 Grants	-	-	633,900	-
12901.1 Reimbursable Contracts	8,825	-	-	-
ABC Community Schools	**660,401**	**714,346**	**1,413,894**	**779,994**
11001 General Fund	1,425,865	1,977,825	1,903,467	1,903,467
12201 Community Services	-	58,226	28,637	28,637
12203 Indigent Care 1/8 Cent GRT	1,021,333	1,000,000	1,000,000	1,000,000
12901 Grants	573,721	646,400	-	-
13001 Capital Construction	204,879			
Office of Senior & Social Services	**3,020,919**	**3,682,451**	**2,932,104**	**2,932,104**
11001 General Fund	5,147,157	5,500,955	5,722,724	5,722,724
12204 Clerk Recd Filing	605,762	933,085	926,627	926,627
12901.1 Reimbursable Contracts	587,280	10,000	-	-
County Clerk	**6,340,198**	**6,444,040**	**6,649,351**	**6,649,351**
11001 General Fund	222,307	338,900	353,986	353,986
Court of Wills, Estate & Probate	**222,307**	**338,900**	**353,986**	**353,986**
11001 General Fund	647,166	713,512	842,542	842,542
Communication Services Department	**647,166**	**713,512**	**842,542**	**842,542**
TOTAL DIVISION EXPENDITURES	**34,670,540**	**55,497,785**	**60,867,181**	**55,367,213**

REVENUES AND EXPENDITURES BY DEPARTMENT

Community Services Division Budgeted Revenues
FY19 $36,283,108

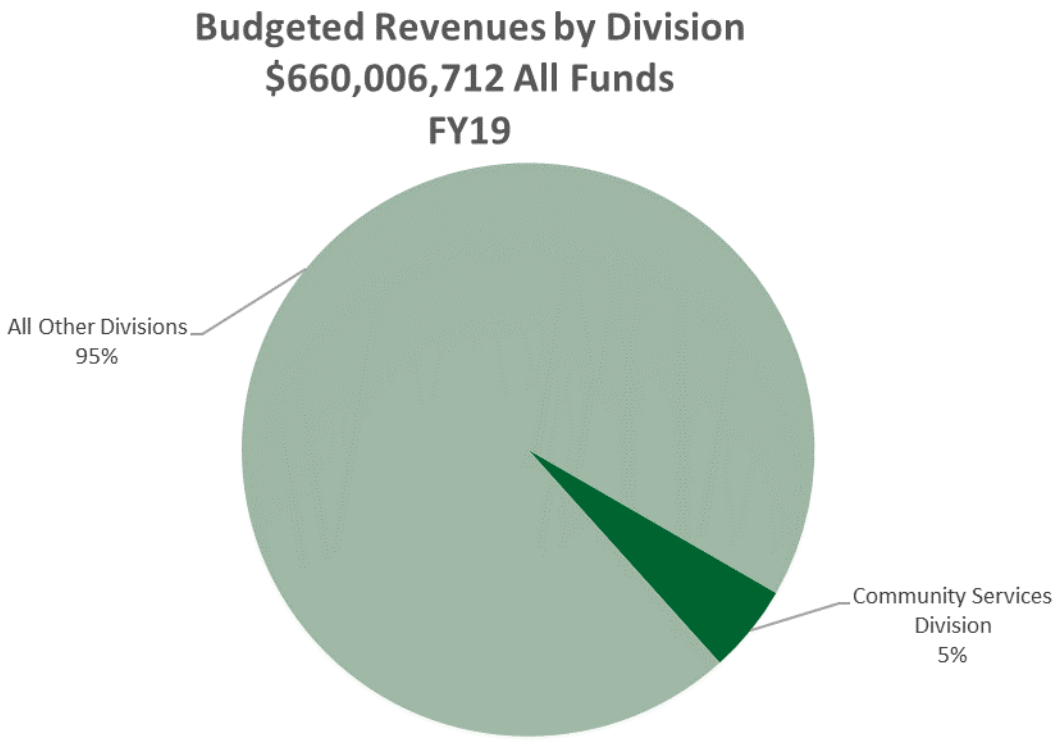


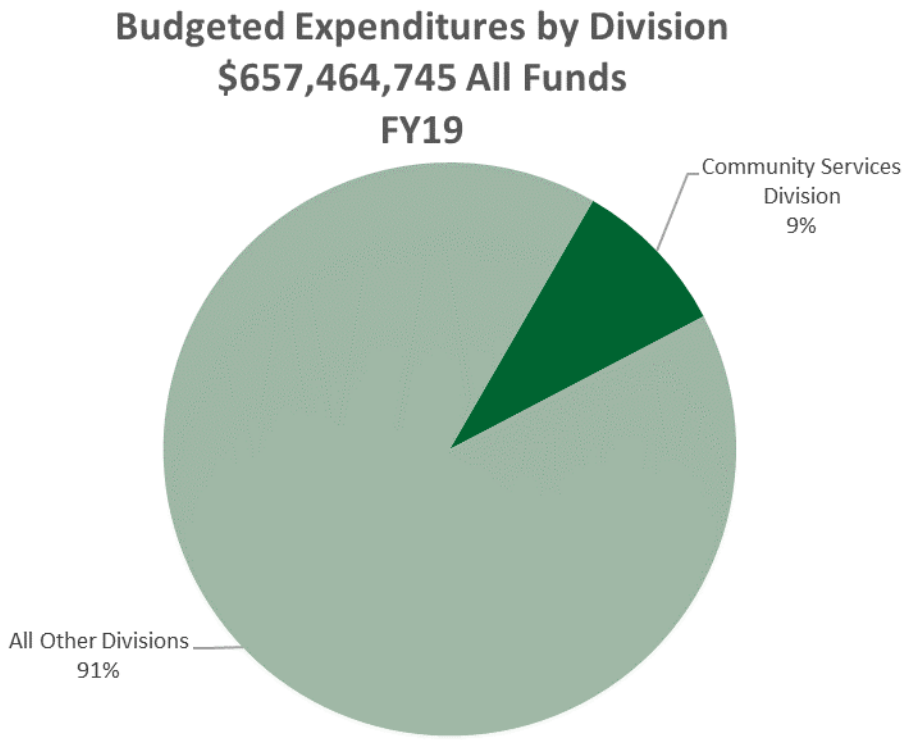
Community Services Division Budgeted Expenditures
FY19 $60,867,181



The program summaries on the following pages describe department operations and reflect the objectives of each department. These objectives are directly tied to the Countywide goals included in the strategic plan on pages 23-32 of the budget book.

DIVISION REVENUES AND EXPENDITURES
as a percentage of total county





Deputy County Manager Community Services

Why do we exist?

To provide leadership and guidance in the operations of the Community Services Division to support planning and services for a strong and healthy community while promoting economic development.

What do we do?

SERVICES

⇒ The Community Services Division oversees: housing, Office of Health and Social Services, ABC Community School Partnership, Planning and Development Services, Parks and Recreation, and Communication Services departments.

⇒ The staff of the Community Services Division is proud to contribute to the promotion of a first-rate quality of life for Bernalillo County residents and visitors by providing a broad range of exceptional life experiences through access to safe and affordable housing, social and health promotion services, educational, cultural and recreational programs, scenic lands and parks, and thoughtful land-use planning and development.

⇒ Departments within this Division fulfill the County's Strategic Plan Goals of Community Services: creating healthy and active community with access to cultural amenities, and Economic Vitality: thriving, livable community with diverse economic opportunities.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	434,667	306,855	2,170,438	2,170,438
** Total Department Contribution				
**** Total Revenue Sources	**434,662**	**306,855**	**2,170,438**	**2,170,438**
Expenditures by Category and Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	379,405	290,295	310,099	310,099
*** Salary and Benefits**	379,405	290,295	310,099	310,099
1101 General Fund	55,261	16,560	1,860,339	1,860,339
*** Operating Expense**	55,261	16,560	1,860,339	1,860,339
**** Total Department Expenditures**	434,667	306,855	2,170,438	2,170,438
**** Total Expenditures**	**434,667**	**306,855**	**2,170,438**	**2,170,438**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	4.0	4.0	3.0	3.0
*** Total Full-Time Equivalent**	**4.0**	**4.0**	**3.0**	**3.0**

ABC Community School Partnerships

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

ABC Community Schools provide health and quality of life initiatives for Bernalillo County residents to improve economic well-being, education, health, and family & community development.

What do we do?

ABC Community School Partnerships

- ⇒ A unique network of leaders across multiple agencies and sectors: the City of Albuquerque, Bernalillo County, Albuquerque Public Schools, the United Way of Central New Mexico, and the Albuquerque Business Education Compact.
- ⇒ As the united voice of the community schools movement in New Mexico, ABC promotes collaboration and cooperation, and amplifies the shared vision of every school a community school for students to graduate ready for college, career, and life.
- ⇒ Services include Community School development which includes family & community engagement, health, extended learning, and supports for students, their families, and local residents.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O112	Improve family and community engagement by increasing participation in Homework/College Career Diner			N/A	N/A	1,031	2,000	2,000
P190	Increase students participating in expanded learning programs occurring within all schools with CSI (Community School Initiative) funding managed by ABC Community School Partnership.			N/A	1,183	8,236	10,000	10,000
P206	Children served healthy meals (#)			N/A	N/A	N/A	150,000	150,000
P207	Hot meals served at community centers (#)			N/A	N/A	14,642	30,000	30,000
P208	Train community school coordinators to align partnerships to meet the needs of schools and community. (%)			N/A	N/A	N/A	80%	80%
P209	Training coordinators satisfaction rating			N/A	N/A	N/A	100%	100%

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

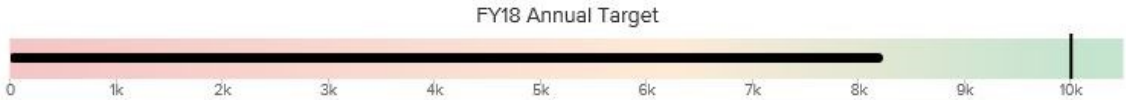
Business Strategy Legend

Performance Highlights

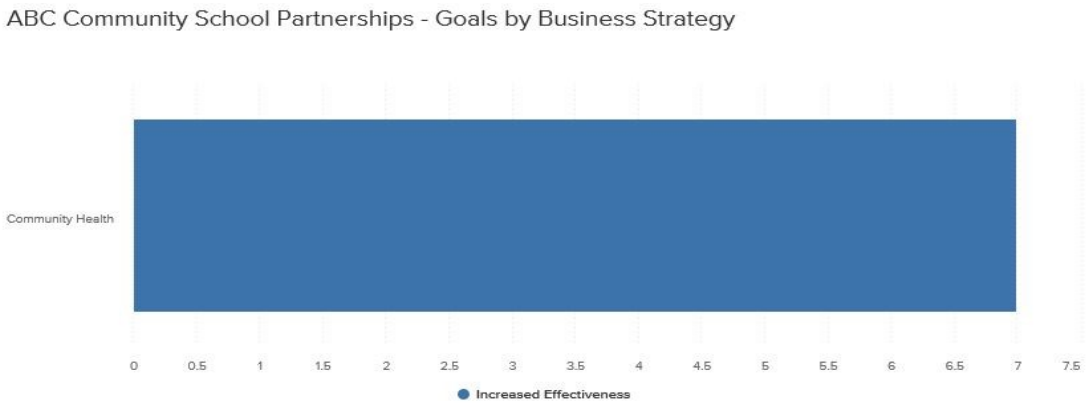
The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/abc-community-schools.aspx.

P190-2 - Increase students participating in extended learning (#)

8,236



Goals by Business Strategy



Prior Year Objectives

Prior year objectives are ongoing for FY19-20, see table below for current or new objectives.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	457,713	613,910	779,494	779,494
11001 GENERAL FUND	405	436	500	500
* License, Fees, Services	405	436	500	500
11001 GENERAL FUND	100,000			
* Grant & Reimbursable Income	100,000			
11001 GENERAL FUND	959	100,000		
12901 GRANTS			633,900	
12901.1 REIMBURSABLE CONTRACTS	101,324			
* Miscellaneous	102,283	100,000	633,900	
** Total Department Contribution	202,688	100,436	634,400	500
****** Total Revenue Sources**	**660,401**	**714,346**	**1,413,894**	**779,994**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	343,233	369,318	428,956	428,956
* Salary and Benefits	343,233	369,318	428,956	428,956
11001 GENERAL FUND	308,342	345,028	351,038	351,038
12901 GRANTS			633,900	
12901.1 REIMBURSABLE CONTRACTS	8,825			
* Operating Expense	317,168	345,028	984,938	351,038
** Total Department Expenditures	660,401	714,346	1,413,894	779,994
**** Total Expenditures**	**660,401**	**714,346**	**1,413,894**	**779,994**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	4.0	4.0	4.5	4.5
*** Total Full-Time Equivalents**	**4.0**	**4.0**	**4.5**	**4.5**

Parks and Recreation

Strategic Plan Goals

Economic Vitality | Public Safety | Government Accountability | **Community Health** | Public Infrastructure

Why do we exist?

As a service of the Board of County Commissioners, Bernalillo County Parks and Recreation Department is responsible for creating and providing recreation, leisure, community services and facilities necessary to promote public well-being and quality of life for youth, adults, senior citizens and special populations in Bernalillo County.
Note: The Office of Community Engagement & Outreach was created and separated out from Parks & Recreation post FY19-20 Budget approval. A separate summary may be reflected in the next biennium.

What do we do?

COMMUNITY FITNESS

⇒ Aquatic program provides swim lessons, open swim, water aerobics, pool/spray park rentals, lap swimming, swim team, Masters Swimming and Red Cross Lifeguard training instruction.

⇒ The Sports Program provides league opportunities for youth and adults, such as youth basketball, adult softball, adult basketball, youth and adult running.

COMMUNITY RECREATION

⇒ Aquatic program provides swim lessons, open swim, water aerobics, pool/spray park rentals, lap swimming, swim team, Masters Swimming and Red Cross Lifeguard training instruction.

⇒ The Sports Program provides league opportunities for youth and adults, such as youth basketball, adult softball, adult basketball, youth and adult running.

LAND MANAGEMENT

⇒ Responsible for the maintenance and improvement of more than 1,000 acres of parks, athletic fields, little league complexes, streetscapes, trails, county facility landscapes, and over 1,000 acres of open space properties consisting of trails agricultural lands and forestry lands.

⇒ Provide landscape construction and redevelopment of turf, facility landscapes, playgrounds, shade structures, athletic fields, streetscapes, xeriscape, and irrigation systems for all Bernalillo County facilities.

⇒ Conduct certified safety inspections to include playground audits, site inspections, soil analysis, and water audits ensuring all applicable safety standards and water consumption ordinances are met.

⇒ Manage and coordinate set-up of tents, tables, chairs, and site preparation in support of county special events, ceremonies, and functions.

CAPITAL IMPROVEMENTS

⇒ Responsible for planning, designing and constructing capital improvement projects for parks, open space, community centers, and aquatic facilities.

⇒ Prepare funding requests for State of New Mexico legislative capital outlay, county general obligation bond funding and other grant funding sources. Track and administer capital funding, provide grant assistance to department and county administration, and meet reporting requirements for CIP database.

⇒ Provide comments on county development review authority and County Planning Commission and other specially designated commission (e.g. Arts Commission, Memorial Commission, etc.) submittals as they affect park, recreation, open space, and trail facilities.

Performance Measures & Objectives

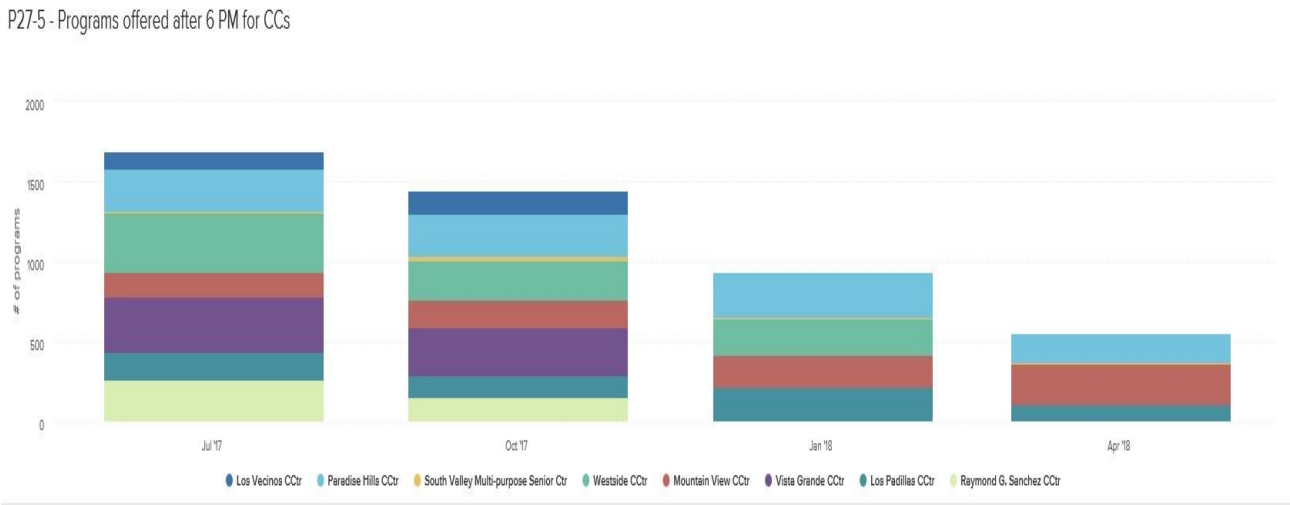
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O135	Increase the number of program opportunities offered in collaboration with Addiction Treatment Services (ATS) & the Juvenile Probation Office (JPO).			N/A	N/A	N/A	5	5
O136	Establish Maintenance Management Plan (MMP) for facilities maintained by Land Management Section.			N/A	N/A	N/A	100%	
O137	Installation of shade structures for existing County playgrounds.			N/A	N/A	N/A	3	3
O138	Host NMRPA annual state conference (NM Recreation & Parks Association) – FY20.			N/A	N/A	N/A	N/A	100%
O139	Increase Aquatics Facility rental revenue per location.			N/A	N/A	N/A	338	343
O17	Improve the department's existing recreation administrative services and business processes by issuing an RFB to purchase one multi-faceted system which accepts payments, offers on-line registration, on-line facility and/or park rentals, collects and manages customer and participant activity data, and increases our marketing capabilities.			N/A	40%	0%	60%	
P19	Report number of Reduced Fee Scholarship Program participants by location and program(s) (converted from $ to #).			$205,721	$126,994	$109,521	480	500
P228	Complete high priority ADA improvements.			N/A	N/A	N/A	3	3
P229	Highest priority projects from the PROS (Parks Recreation Open Space) facilities master plan in construction.			N/A	N/A	N/A	3	3
P230	Conduct safety audits / inspections on parks.			N/A	N/A	N/A	6	6
P231	Increase Adult Aquatic programming offered at all facilities.			N/A	N/A	N/A	290	300
P27	Programs offered after 6 pm at Community Centers, Parks and Fields (#).			N/A	6,531	4,629	6,000	6,300
P28	Programs offered on weekends at Community Centers, Parks and Field (#).			N/A	1,956	1,482	2,107	2,107

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

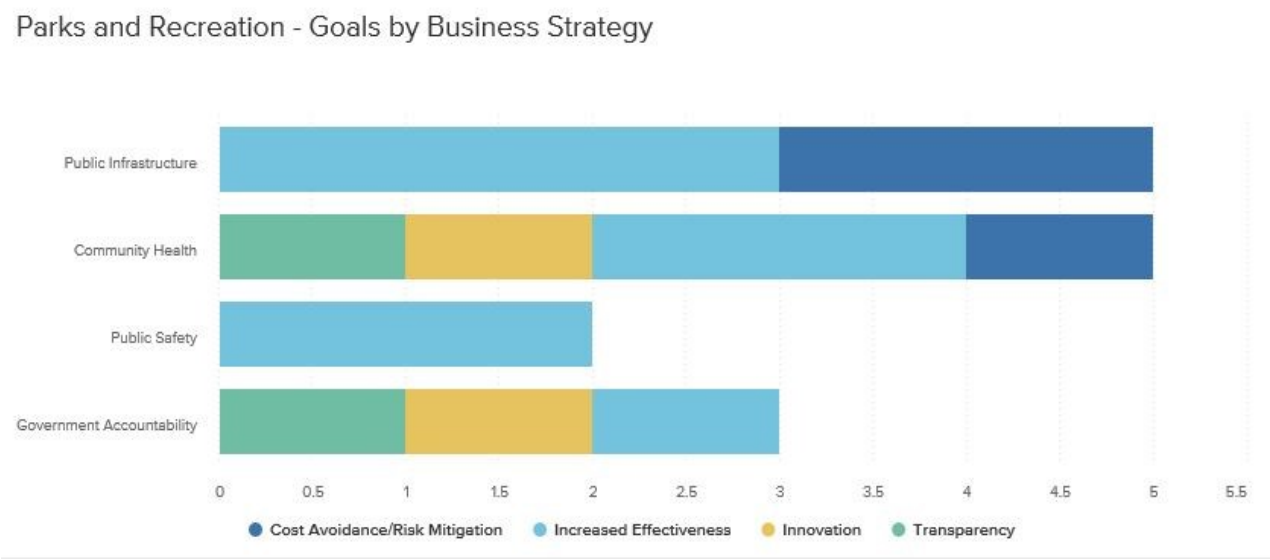
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/parks-and-recreation.aspx



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O16	Review and increase Parks and Recreation Department's current fee structure	Complete	FY17*
O18	Highest priority projects from the PROS (Parks Recreation Open Space) facilities master plan in construction	Complete	FY18*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	8,138,324.73	9,270,135.10	7,224,780.96	7,224,530.96
13051 OPEN SPACE	3,007,272	3,061,301	3,190,053	3,190,053
* Property Tax	3,007,272	3,061,301	3,190,053	3,190,053
12901 GRANTS	1,237,270	605,000	758,200	585,900
* Intergovernmental	1,237,270	605,000	758,200	585,900
11001 GENERAL FUND	1,245,171	1,170,835	1,264,491	1,264,741
* License, Fees, Services	1,245,171	1,170,835	1,264,491	1,264,741
13051 OPEN SPACE	5,332	-	-	-
* Investment Income	5,332			
11001 GENERAL FUND	125,889	77,768	98,230	98,230
13051 OPEN SPACE	7,950	3,424,799	4,774,464	303,133
* Miscellaneous	133,839	3,502,567	4,872,694	401,363
** Total Department Contribution	5,628,885	8,339,703	10,085,438	5,442,058
****** Total Revenue Sources**	**13,767,209**	**17,609,838**	**17,310,219**	**12,666,589**

Expenditures by Category and Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	6,323,636	7,433,959	7,707,402	7,707,402
12901 GRANTS	95,489			
13051 OPEN SPACE PROP TAX MILL LEVY	720,526	695,253	690,708	690,708
* Salary and Benefits	7,139,651	8,129,212	8,398,110	8,398,110
11001 GENERAL FUND	2,570,328	3,180,985	1,311,063	1,311,063
12901 GRANTS	70,008	605,000	758,200	585,900
13001 CAPITAL CONSTRUCTION				
13051 OPEN SPACE PROP TAX MILL LEVY	9,584	3,426,988	4,492,031	20,700
* Operating Expense	2,649,920	7,212,973	6,561,294	1,917,663
11001 GENERAL FUND	615,422	3,070	3,070	3,070
12901 GRANTS	896,766			
13001 CAPITAL CONSTRUCTION	1,722,885			
13050 IMPACT FEE	38,559			
13051 OPEN SPACE PROP TAX MILL LEVY	2,302,808	2,363,859	2,487,946	2,487,946
* Capital Expenditures	5,576,440	2,366,929	2,491,016	2,491,016
** Total Department Expenditures	15,366,012	17,709,114	17,450,420	12,806,789
**** Total Expenditures**	**15,366,012**	**17,709,114**	**17,450,420**	**12,806,789**

Full-time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	130.0	130.0	128.0	128.0
13051 OPEN SPACE PROP TAX MILL LEVY	12.0	12.0	12.5	12.5
*** Total Full-Time Equivalent**	**142.0**	**142.0**	**140.5**	**140.5**

Planning and Development Services

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

Work with and serve the residents of Bernalillo County through programs designed to preserve and protect public health and safety, and improve the built environment, by administering land use, building, planning, and health protection regulations in a fair and consistent manner.

What do we do?

PLANNING AND DEVELOPMENT SERVICES	HEALTH PROTECTION (HP)
⇒ Administers county's building, zoning, planning, subdivision, business registration, impact fees, street name and other development related regulations. ⇒ Coordinates public hearing and approval process for land use and development matters before Board of County Commission (BCC), County Planning Commission, Zoning Administrator and County Development Review Authority. ⇒ Provides plan review, inspection and complaint response services for building, electrical, plumbing and mechanical permit applicants. ⇒ Coordinates code enforcement, nuisance abatement and property maintenance programs in conjunction with other County departments. ⇒ Assists and issues zoning & building permits, business licenses, and property address. ⇒ Works closely with business and development community and neighborhood representatives on community planning efforts. ⇒ Coordinate and maintain county-wide enterprise development management system Accela and department e-commerce technology.	⇒ The HP team: enforces various County codes as well as model existing codes from New Mexico Environment Department (NMED) and Code of Federal Regulations (CFR). ⇒ Food Service Regulation: Plan review of new Food Service Establishments (FSE), routine inspection of all food service provided to the public, investigating complaints regarding FSE sanitation and foodborne illness and permitting and inspecting temporary events. ⇒ Code Enforcement: responding to complaints about: noise, solid waste, dwelling sanitation and safety. These activities may require multi-department and multi-agency interaction. HP no longer regulates massage therapy, well water supplies or liquid waste. ⇒ Public Swimming Pools: plan review for new construction, season opening and routine inspections, and complaint investigation. ⇒ Vector Control : The two Vector Control Technicians are managed under the Albuquerque Environmental Health Department, Urban Biology Program, via annual contract. The Technicians are housed at Montessa Park, primarily use City equipment and vehicles, and day-to-day activities are managed by the City. Technicians perform mosquito management throughout Bernalillo County and Albuquerque jurisdictions. They also respond to complaints about rodents, roaches and bed bugs. The City contract also requires that the Urban Biology program conduct investigations of Hanta Virus, Plague, Tularemia, and West Nile Virus.

Performance Measures & Objectives

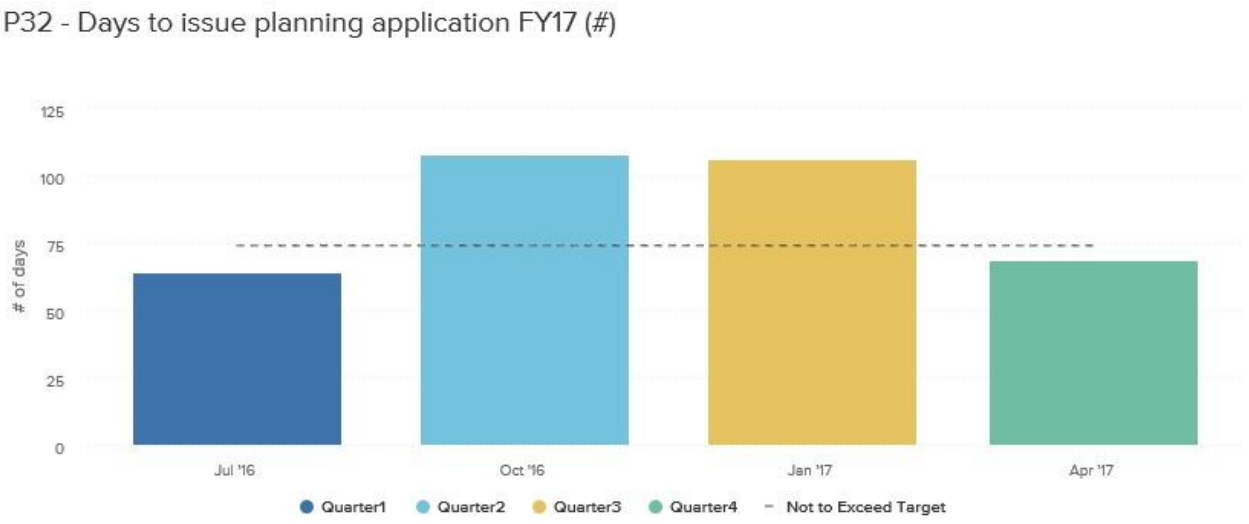
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O140	Albuquerque/Bernalillo County Comprehensive Plan.			N/A	N/A	N/A	60%	40%
O141	Complete the South Second Street Sector Development Plan.			N/A	N/A	N/A	100%	
O142	Complete the North Edith Corridor Sector Development Plan.			N/A	N/A	N/A	40%	60%
O143	Complete the Coors Corridor Sector Development Plan.			N/A	N/A	N/A	20%	80%
O20	Complete the Sunport Commerce Center Design Overlay Plan.			N/A	40%	10%	30%	
O21	Adopt a Townhouse zone category within the zoning code to expand housing and land use options in unincorporated Bernalillo County that address current demographic and community trends.			N/A	40%	0%	60%	
P232	Complete County Internal Map, Data and Training work order requests within 4 business days.			N/A	N/A	N/A	90%	90%
P233	Complete County Public Data support work order requests within 4 business days.			N/A	N/A	N/A	90%	90%
P234	GIS database updates to production data server systems met at quality levels.			N/A	N/A	N/A	50	50
P235	Continue in-house code and legal training for Zoning Inspectors (6 inspectors).			N/A	N/A	N/A	2	2
P30	Days to issue building permits (#).			23	26	27	30	30
P31	Days to issue business licenses (#).			27	11	12	23	23
P32	Days to issue planning application (#).			163	87	N/A	74	74
P33	Days to issue zoning permits (#).			17	8	10	10	10
P34	Respond to complaints within 2 business days (%).			98%	99%	98%	98%	98%
P35	Food safety inspections conducted (%).			N/A	79%	75%	85%	85%
P36	Swimming pool inspections conducted (%)			N/A	81%	N/A	85%	85%
P37	Respond to calls for services related to Health Protection codes within 2 business days (%).			N/A	89%	93%	90%	90%
P38	Maintain number of staff to ensure efficiency in serving walk-in customers and online customers by maintaining appropriate staffing levels (#).			N/A	8	6	7	7

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

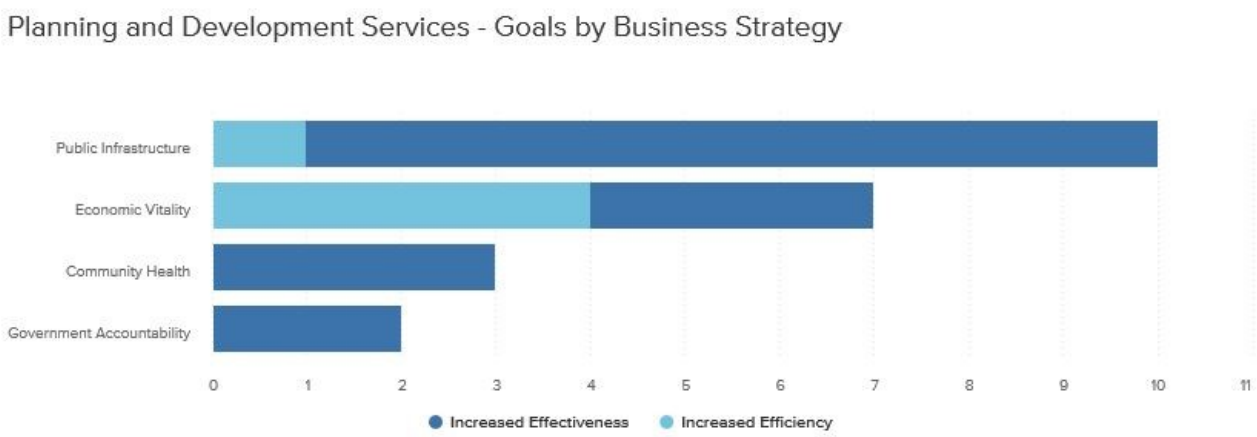
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/planning-and-development-services-pds.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
019	Complete the East Route 66 Sector Development Plan.	Complete	FY18
O22	Continue in-house code and legal training for Zoning Inspectors (6 inspectors).	Complete	FY18*
O94	Improve delivery speed for GIS data and increase number of on-line maps and web available feature classes.	Complete	FY18
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	4,690,995	5,391,556	7,238,512	7,011,075
11001 GENERAL FUND	1,236,917	1,077,882	1,092,100	1,092,100
* License, Fees, Services	1,236,917	1,077,882	1,092,100	1,092,100
12002 1/8 ENVIR SVCS GRT	4,726	-	-	-
* Investment Income	4,726	-	-	-
11001 GENERAL FUND	5	-	-	-
* Miscellaneous	5	-	-	-
** Total Department Contribution	1,241,648	1,077,882	1,092,100	1,092,100
****** Total Revenue Sources**	**5,932,643**	**6,469,438**	**8,330,612**	**8,103,175**

Expenditures by Fund & Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	3,615,118	4,041,416	4,965,666	4,965,666
* Salary and Benefits	3,615,118	4,041,416	4,965,666	4,965,666
11001 GENERAL FUND	495,795	656,563	1,091,940	1,091,940
* Operating Expense	495,534	656,563	1,091,940	1,091,940
** Total Department Expenditures	4,110,652	4,697,979	6,057,606	6,057,606
12002 1/8 CENT GRT FOR ENV SERVICES	1,821,991	1,771,459	2,273,006	2,045,569
* Transfers Out	1,821,991	1,771,459	2,273,006	2,045,569
**** Total Expenditures**	**5,932,643**	**6,469,438**	**8,330,612**	**8,103,175**

Full–Time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	59.0	59.0	67.0	67.0
*** Total Full-Time Equivalents**	**59.0**	**59.0**	**67.0**	**67.0**

Housing

Strategic Plan Goals

- Economic Vitality
- Public Safety
- Government Accountability
- **Community Health**
- Public Infrastructure

Why do we exist?

The goal of the Bernalillo County Housing Department is to provide safe, decent housing for assisted families and those that are homeownership ready.

What do we do?

SERVICES

⇒ Provide rental payment subsidy to income qualified individuals and families.

⇒ Provide multi-family rental units known as El Centro Familiar and Seybold Village to seniors, disabled, individuals and families who are very low and low income.

⇒ Performing rehabilitation services that affect health, safety or code violations for Unincorporated Bernalillo County single family, home-owner- residents.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O127	Security Camera Install for elderly and disabled housing units.			N/A	N/A	N/A	100%	
O128	Alarm upgrade for elderly and disable housing units.			N/A	N/A	N/A	100%	
O129	Develop a activity plan for the Commons Center.			N/A	N/A	N/A	25%	25%
P12	Rental Assistance - Percent of Housing Choice Voucher (HCV) vouchers issued (%)			N/A	101%	100%	97%	97%
P13	Housing Quality Standard (HQS) move-in inspections completed (%).			100%	100%	N/A	100%	100%
P14	Housing Quality Standard (HQS) annual inspections completed (%).			100%	100%	N/A	100%	100%
P15	Life threatening violations remedied within 24 hours (%).			100%	100%	N/A	100%	100%
P16	Housing Urban Development (HUD) Housing Quality Standard violations remedied within 30 days (%).			100%	100%	N/A	100%	100%
P220	Rent all 75 Bernalillo County owned multi-family units.			N/A	N/A	N/A	100%	100%
P221	Encourage landlords to participate in rental subsidy programs			N/A	N/A	N/A	20	20

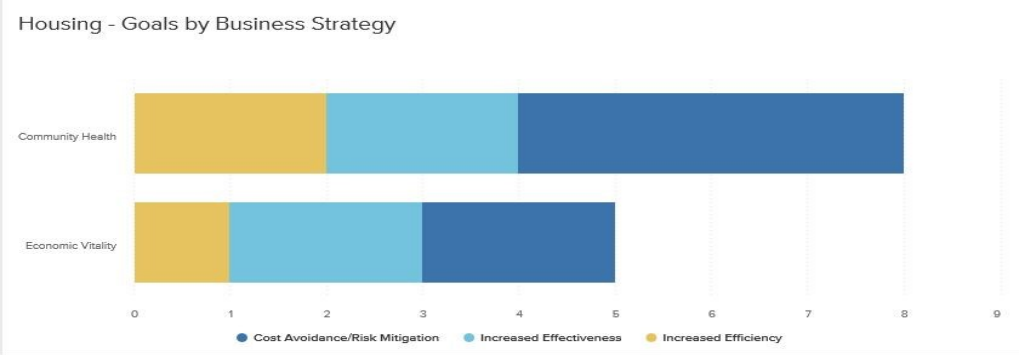
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/housing.aspx.

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O9	Rent all 75 Bernalillo County owned multi-family units.	Complete	FY17*
O10	Rehabilitate homeowner occupied single family residences.	Complete	FY18
O11	Encourage landlords to participate in rental subsidy.	Complete	FY18
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	783,160	413,674	344,028	344,028
12950 HOUSING GRANT		13,617,036	14,499,987	14,499,987
* Intergovernmental		13,617,036	14,499,987	14,499,987
12951 Housing Subsidy Linkages			39,236	39,236
12952 County Housing Initiatives			105,585	105,585
21101 01-HOUSING CENTRAL OFFICE		732,442	951,097	951,097
21110 HOUSING HOME REHAB			40,000	40,000
* License, Fees, Services		732,442	1,135,918	1,135,918
21101.2 HOUSING RESERVE	973			
* Investment Income	973			
12950 HOUSING GRANT	662,780	2,070,582	2,267,804	2,267,804
12951 Housing Subsidy Linkages	7,153	446,337	405,979	405,979
12952 County Housing Initiatives	46,210	603,072	1,192,613	1,192,613
21101 01-HOUSING CENTRAL OFFICE	824,887	22,152		
21101.3 HOUSING CASH BALANCES	885,445			
21110 HOUSING HOME REHAB	216,503	450,000	227,800	227,800
21121 HOUSING-SEYBOLD LIPH	86,866			
21141 HOUSING EC PROJ	26,724			
21142 HOUSING EC NEW CONST	72,551			
25001 BC Aff. Housing NP		645,372	579,705	579,705
* Miscellaneous	2,829,121	4,237,515	4,673,901	4,673,901
** Total Department Contribution	2,830,094	18,586,993	20,309,806	20,309,806
21142 HOUSING EC NEW CONST	70,000			
25001 BC Aff. Housing NP		118,463	70,000	75,000
* Transfers In	70,000	118,463	70,000	75,000
****** Total Revenue Sources**	**2,116,934**	**19,119,130**	**20,723,834**	**20,728,834**

Revenues & Expenditures

Expenditures by Category and Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	341,944	438,789	386,028	386,028
12950 HOUSING GRANT	639,252	741,770	910,139	910,139
21101 01-HOUSING CENTRAL OFFICE	400,971	391,819	469,824	469,824
21110 HOUSING HOME REHAB	43,899	113,710	57,311	57,311
21121 HOUSING-SEYBOLD LIPH	29,732			
25001 BC Aff. Housing NP		111,726		
* Salary and Benefits	1,455,798	1,797,813	1,823,303	1,823,303
11001 GENERAL FUND	9,253			
12950 HOUSING GRANT	23,788	14,973,334	15,857,652	15,857,652
12951 Housing Subsidy Linkages	1,570	446,337	445,215	445,215
12952 County Housing Initiatives	35,853	603,072	1,298,198	1,298,198
21101 01-HOUSING CENTRAL OFFICE		95,871	53,687	53,687
21121 HOUSING-SEYBOLD LIPH	57,309			
21141 HOUSING EC PROJ	26,724			
21142 HOUSING EC NEW CONST	75,714			
* Operating Expense	234,030	16,118,614	17,654,752	17,654,752
21101 01-HOUSING CENTRAL OFFICE	148,192	266,904	427,586	427,586
21110 HOUSING HOME REHAB	211,767	336,290	210,489	210,489
25001 BC Aff. Housing NP		599,509	607,705	612,705
* Capital Expenditures	427,106	1,202,703	1,245,779	1,250,779
** Total Department Expenditures	2,116,934	19,119,130	20,723,834	20,728,834
**** Total Expenditures**	**2,116,934**	**19,119,130**	**20,723,834**	**20,728,834**

Full-time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	5.0	5.0	4.0	4.0
21101 01-HOUSING CENTRAL OFFICE	27.0	27.0	28.0	28.0
*** Total Full-Time Equivalents**	**32.0**	**32.0**	**32.0**	**32.0**

County Clerk

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

To provide efficient, courteous and professional customer service by ensuring all records are accurate and easily accessible to the public. To maintain the integrity of our Electoral process by ensuring complete voter access, increasing Voter Registration and turnout, and adhering to all Federal, state, and local laws.

What do we do?

RECORDING AND FILING	RECORDS MANAGEMENT
⇒ Record deeds, mortgages, judgements, satisfaction of judgment, liens, deeds of trust and maps and plats. ⇒ Maintain recorded documents, which are instruments of public record and are accessible to the public. Currently maintains over 10 million documents. ⇒ Responsible for issuing and recording state mandated marriage licenses. ⇒ Passport acceptance facility for new passports.	⇒ Register voters and lawfully maintain voter registration records. ⇒ Provide voter registration and election related data for purchase by candidates, the news media, and the public. ⇒ Conduct federal, state and local Election Day, absentee and early voting for all political subdivisions that fall within Bernalillo County. ⇒ Identify and staff polling locations in accordance with applicable laws; and plan, arrange, and stage all election equipment deliveries to polling locations. ⇒ Disseminate election information in various media formats to community. Prepare the official canvass of election results. ⇒ Create and deliver voter outreach programs to increase voter awareness in the community, including language services for Native American and Spanish speaking voters. ⇒ Test and certify all voting tabulators, ballots and cartridges before each election to ensure compliance with certification provisions. Evaluate voting machines prior, during and after elections. ⇒ Serves as the primary location for poll worker training, also recruit and train troubleshooters responsible for voting tabulator maintenance on Election Day. ⇒ Serves as the elections headquarters, and absentee precinct location for Primary and General elections. ⇒ In accordance with the NM State Records Retention Schedule, store, label and arrange for destruction all election records, to include ballots.

Performance Measures & Objectives

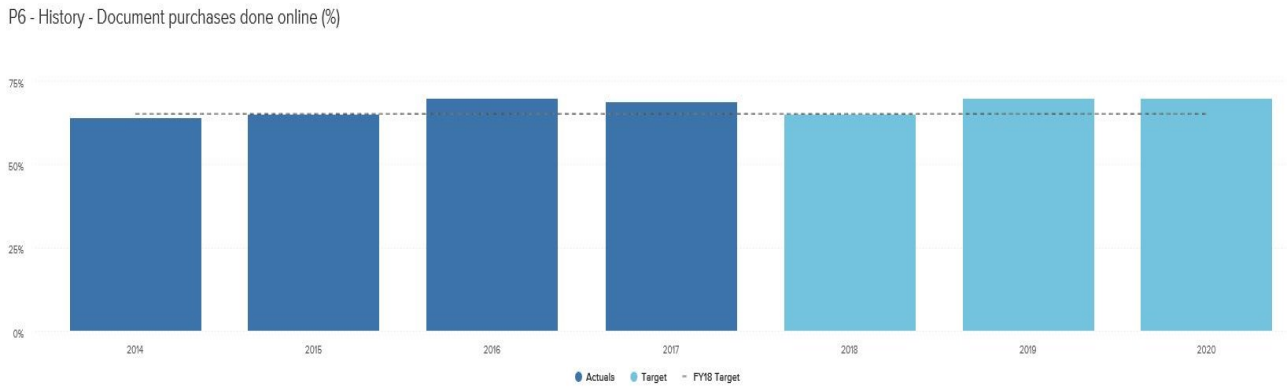
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O124	Provide government agencies another option to record documents in a quicker and more efficient way.			N/A	N/A	N/A	50%	50%
O125	Transition our office to comply with all elements of House Bill 98 that apply to Bernalillo County.			N/A	N/A	N/A	60%	40%
P177	Constituent requests responded to within 1 business day (%) -Recording and Filing			100%	100%	100%	100%	100%
P216	Conduct trainings for VRA (voter registration agents).			N/A	N/A	N/A	24	24
P217	Conduct poll official training for all elections conducted by the County Clerk.			N/A	N/A	N/A	80	80
P218	Voter Registrations processed within 5 business days.			N/A	N/A	N/A	100%	100%
P4	Passport applications processed (#).			N/A	1,245	650	2,000	2,000
P5	Increase recordings done online (%).			54%	52%	54%	55%	55%
P6	Increase document purchases done online			70%	69%	68%	70%	70%
P7	Constituent requests responded to within 1 business day (%) - BoE.			99%	94%	100%	100%	100%
P9	Conduct voter outreach events that engage citizens in the elections process.			100	293	62	24	24

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

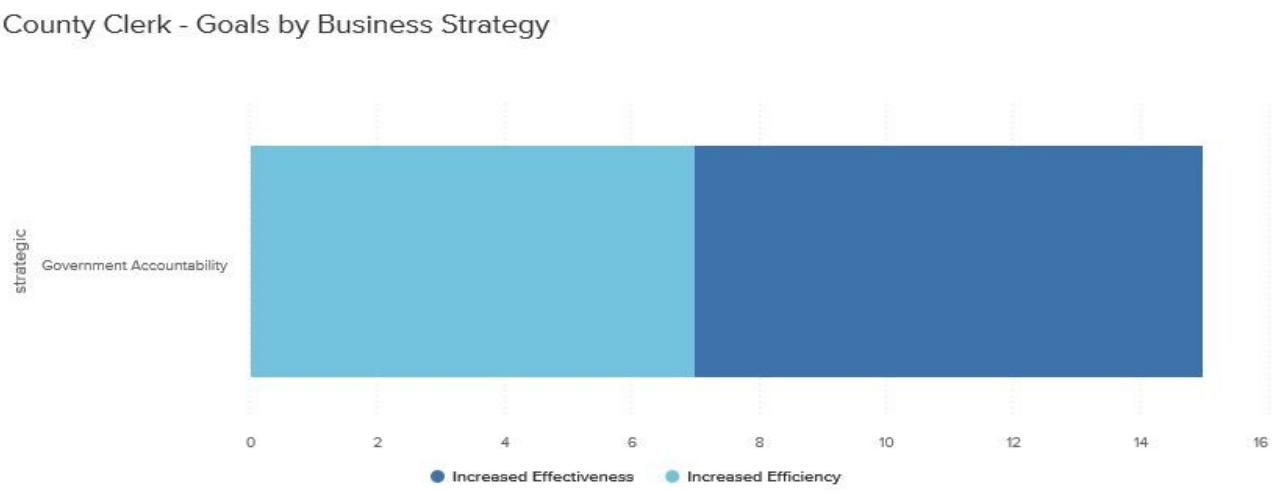
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/county-clerk.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O3	Disaster Recovery Implementation: Analyze and determine best options to back up Recording and Filing database.	Cancelled	Not Tracking
O4	Establish US Department of State Passport Services Acceptance Program. Accept passport applications and submit to acceptance program for processing.	Complete	FY16
O5	Develop a Voter Outreach Program to include information via website, videos, events and advertisements to educate the public on the importance of registering to vote and participation by June 2017.	Complete	FY17
O6	Implement the use of tablets at polling locations to provide voter information and assist with the poll site procedures for General 2016 election. (FY17)	Cancelled	Not Tracking
O7	Update and create all procedures to include the new additions and amendments in the revised Election Code adopted in the 2015 Legislative Session.	Complete	FY17
O8	Continue to develop procedures that will be used in relation to the Pitney Bowes Relia-Vote Absentee Ballot Sorter for the processing and reporting of returned absentee ballots for the	Complete	FY16

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	2,991,956.31	3,399,905	3,623,924	3,623,924
11001 GENERAL FUND	2,113,068	2,101,050	2,098,800	2,098,800
12204 CLERK RECD FILING	720,912	812,000	770,004	770,004
* License, Fees, Services	2,833,980	2,913,050	2,868,804	2,868,804
11001 GENERAL FUND	42,132			
12204 CLERK RECD FILING		121,085	156,623	156,623
12901.1 REIMBURSABLE CONTRACTS	1,139,850	10,000		
* Miscellaneous	1,181,982	131,085	156,623	156,623
** Total Department Contribution	4,015,962	3,044,135	3,025,427	3,025,427
****** Total Revenue Sources**	**7,007,918**	**6,444,040**	**6,649,351**	**6,649,351**
Expenditures by Category and Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	2,837,320	2,599,044	2,836,148	2,836,148
12901.1 REIMBURSABLE CONTRACTS	103,657			
* Salary and Benefits	2,940,978	2,599,044	2,836,148	2,836,148
11001 GENERAL FUND	2,301,091	2,901,911	2,886,576	2,886,576
12204 CLERK RECD FILING	605,762	933,085	926,627	926,627
12901.1 REIMBURSABLE CONTRACTS	483,622	10,000		
* Operating Expense	3,390,476	3,844,996	3,813,203	3,813,203
11001 GENERAL FUND	8,745			
* Capital Expenditures	8,745			
** Total Department Expenditures	6,340,198	6,444,040	6,649,351	6,649,351
**** Total Expenditures**	**6,340,198**	**6,444,040**	**6,649,351**	**6,649,351**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	48.0	48.0	48.0	48.0
*** Total Full-Time Equivalents**	**48.0**	**48.0**	**48.0**	**48.0**

Probate Court: Court of Wills, Estates, & Probate

Strategic Plan Goals

Economic Vitality | Public Safety | **Government Accountability** | Community Health | Public Infrastructure

Why do we exist?

The Bernalillo County Court of Wills, Estate and Probate's (Probate Court's) goal is to provide customers with an expeditious and cost-effective process to probate the estate of a deceased loved one in a user-friendly environment. We also provide information about county services, host and highlight community events, educate the public about the probate process through our community outreach efforts. The judge officiates wedding ceremonies.

What do we do?

SERVICES

- ⇒ Cost effective and user friendly probates of the estates of deceased individuals.
- ⇒ Providing information about estates to family members, creditors and title companies.
- ⇒ Educate the public about the probate process through community outreach efforts.
- ⇒ Officiate over wedding ceremonies.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
P39	New estates opened (#).			980	984	815	950	950
P40	Pro Se filings (non-attorney, self-represented) (%).			74%	74%	74%	70%	70%
P41	Total contacts with the public (walk in, phone, etc.) (#).			10,362	9,342	5,615	10,500	10,500
P42	Electronic requests and communication processed within 2 business days (%).			100%	100%	100%	100%	100%
P43	People contacted through outreach events during the year (#).			256	66	113	100	100
P44	Events to enhance Public Awareness of the Probate Court by conducting and attending Education and Outreach events (#).			9	3	9	3	3
P45	Court staff trained in professional development to enhance customer service (%).			100%	100%	100%	100%	100%

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

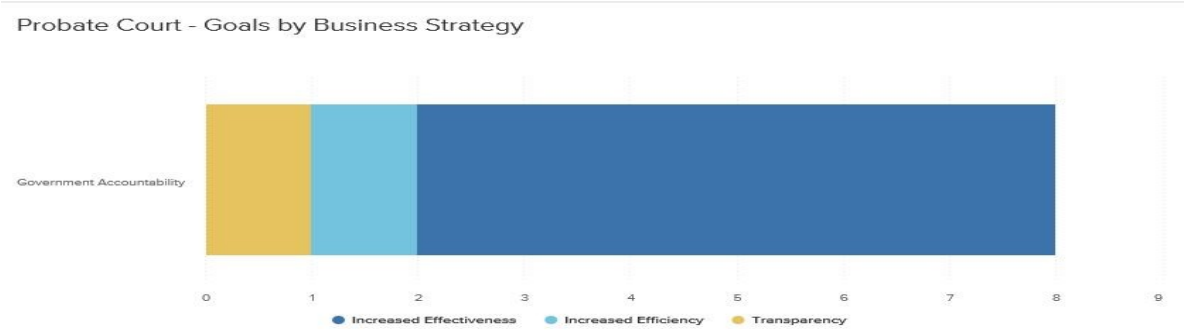
Increased Efficiency | Increased Effectiveness | Cost Avoidance/ Risk Mitigation | Transparency | Innovation

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/probate-court.aspx.

P39-1 - New estates opened (#)

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O23	Develop a comprehensive customer satisfaction survey that can be completed either by customers using the court in person or online and through the mail or by email by March 2018.	Cancelled	Not Tracking

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	181,641	305,100	316,686	316,686
11001 GENERAL FUND	40,558	33,800	37,300	37,300
* License, Fees, Services	40,558	33,800	37,300	37,300
11001 GENERAL FUND	108			
* Miscellaneous	108			
** Total Department Contribution	40,666	33,800	37,300	37,300
****** Total Revenue Sources**	**222,307**	**338,900**	**353,986**	**353,986**
Expenditures by Category and Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	191,534	291,586	306,672	306,672
* Salary and Benefits	191,534	291,586	306,672	306,672
11001 GENERAL FUND	30,773	47,314	47,314	47,314
* Operating Expense	30,773	47,314	47,314	47,314
** Total Department Expenditures	222,307	338,900	353,986	353,986
**** Total Expenditures**	**222,307**	**338,900**	**353,986**	**353,986**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	6.0	6.0	6.0	6.0
*** Total Full-Time Equivalents**	**6.0**	**6.0**	**6.0**	**6.0**

Communication Services

Strategic Plan Goals

- Economic Vitality
- Public Safety
- **Government Accountability**
- Community Health
- Public Infrastructure

Why do we exist?

The Bernalillo County Communication Services Department works with the Board of County Commissioners, other county elected officials and the county manager to develop and implement strategic communications plans. This includes media relations, crisis communications, advocacy and public education. Communication Services assists each county department with planning and promoting special events, coordinating news releases, preparing public information for the website and social media, promoting public meetings and creating published content for the general public.

What do we do?

SERVICES

- ⇒ Assists with public meetings, planning, promotion or presentation.
- ⇒ Advertising for community events and meetings.
- ⇒ Works with the media.
- ⇒ Photography and videography.
- ⇒ Maintains content on public website/manages county's social media presence.
- ⇒ Oversees ceremonial awards sponsored by commission.
- ⇒ Creates and publishes public meeting notices.
- ⇒ Oversees county branding initiatives.

Performance Measures & Objectives

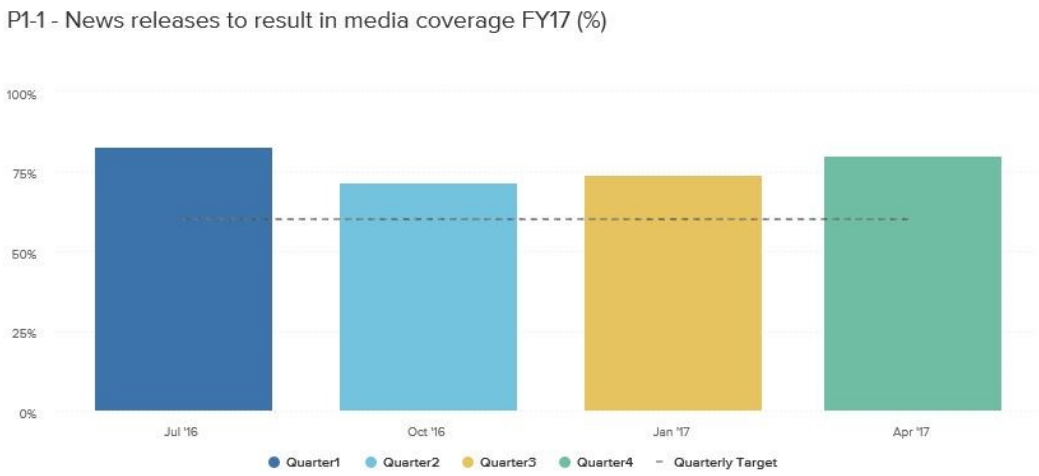
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O1	Create an internal stylebook to standardize and enhance county communication with the general public.			N/A	75%	15%	10%	
O121	Update crisis communication plan.			N/A	N/A	N/A	100%	
P1	At least 60 percent of news releases to result in media coverage (%).			60%	77%	78%	70%	70%
P2	Complete requested website posts within one business day (%).			80%	25%	50%	90%	90%
P214	Prepare and train Communication Services employees to respond during emergency incidents by participating in at least two exercises.			N/A	N/A	N/A	2	2
P3	Post at least four video clips per month on county Facebook and Twitter sites (#).			100	107	82	48	48

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

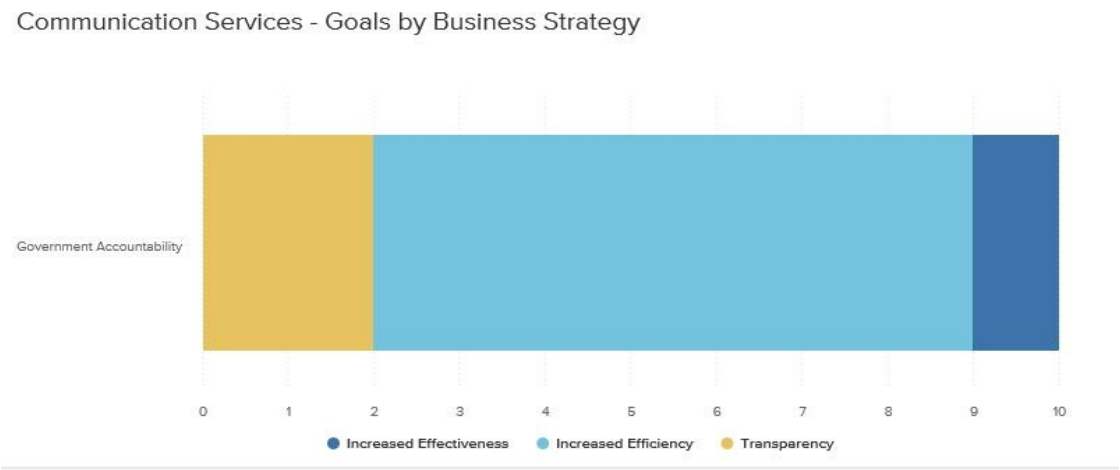
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/communication-services.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O2	Prepare and train Communication Services employees to respond during emergency incidents by participating in at least two exercises.	Complete	FY18
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	647,166	713,512	842,542	842,542
* Total Department Contribution				
**** Total Revenue Sources	647,166	713,512	842,542	842,542
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	571,372	617,444	746,474	746,474
* Salary and Benefits	571,372	617,444	746,474	746,474
11001 GENERAL FUND	75,794	96,068	96,068	96,068
* Operating Expense	75,794	96,068	96,068	96,068
** Total Department Expenditures	647,166	713,512	842,542	842,542
** Total Expenditures	647,166	713,512	842,542	842,542
Full–Time Equivalents by Fund	**2015 Actuals**	**2016 Budget**	**2017 Budget**	**2018 Budget**
11001 GENERAL FUND	8.0	8.0	9.0	9.0
* Total Full-Time Equivalents	8.0	8.0	9.0	9.0

Office of Senior & Social Services

Strategic Plan Goals

Economic Vitality | Public Safety | Government Accountability | **Community Health** | Public Infrastructure

Why do we exist?

The Office of Social Services exists to serve disadvantaged populations to live healthy and thriving lives.

What do we do?

SERVICES

⇒ Convene community partners to support local decision-making and accountability, responding to the unique needs of each community.

⇒ Steward of public resources through monitoring, evaluation, and effectuating administrative efficiency of programs and services.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
P194	Provide seniors healthy food. (#)			32,622	34,155	24,244	34,155	34,155

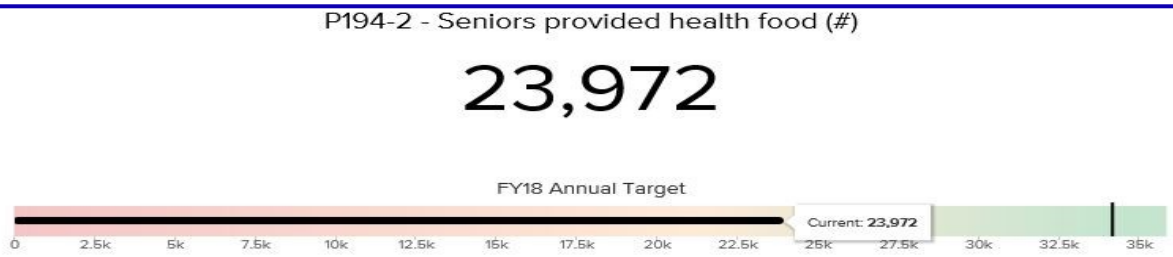
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

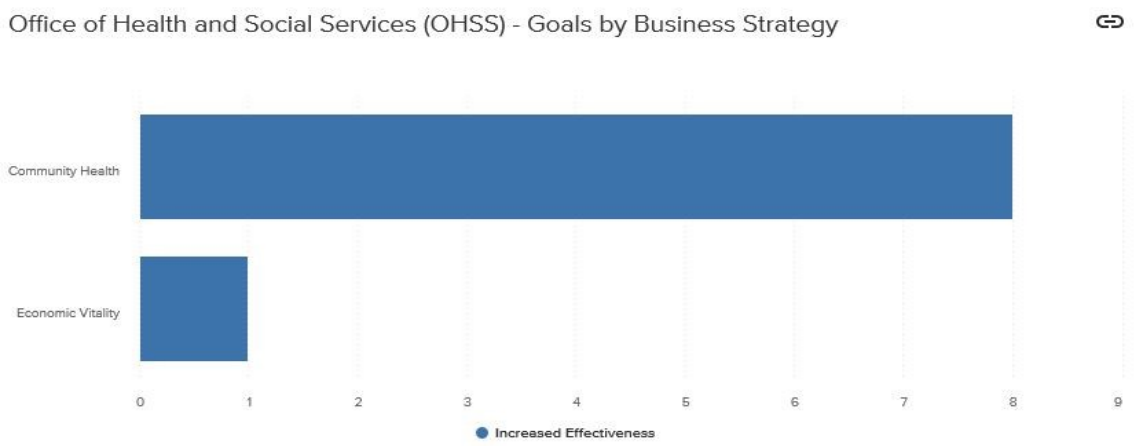
Increased Efficiency | Increased Effectiveness | Cost Avoidance/ Risk Mitigation | Transparency | Innovation

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/office-of-health-and-social-services-ohss.aspx



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O58	Develop Risk Management Strategic Plan.	Complete	FY16
O59	As part of a renewed effort within the department to engage in strategy and policy development focused on providing a safe environment for County employees and the public (Revision of Loss Control Policy (LPC).	Deferred	Future Review
O60	In order to ensure compliance of State regulatory requirements, communicate and train county employees to Administrative Instruction (AI) RM-10 Management of County Records. (Records Management).	Complete	FY18*
O120	Train supervisors on Administrative Instructions Risk Management 07 & 08.	Complete	FY18*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	1,298,535	1,961,325	1,903,467	1,903,467
12203 INDIGENT CARE 1/8CENT GRT	1,000,000	1,000,000	1,000,000	1,000,000
* Gross Receipt Tax	1,000,000	1,000,000	1,000,000	1,000,000
12901 GRANTS	866,779			
* Intergovernmental	866,779			
11001 GENERAL FUND	127,823	16,500		
* License, Fees, Services	127,823	16,500		
11001 GENERAL FUND	494			
12201 COMMUNITY SERVICES	19,262	58,226	28,637	28,637
12901 GRANTS		646,400		
* Miscellaneous	19,755	704,626	28,637	28,637
** Total Department Contribution	2,014,358	1,721,126	1,028,637	1,028,637
****** Total Revenue Sources**	**3,312,892**	**3,682,451**	**2,932,104**	**2,932,104**

Expenditures by Category and Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	724,291	896,422	765,294	765,294
12003 1/16 HEALTHCARE GRT				
12901 GRANTS	155,961			
* Salary and Benefits	880,251	896,422	765,294	765,294
11001 GENERAL FUND	701,574	1,081,403	1,138,173	1,138,173
12201 COMMUNITY SERVICES		58,226	28,637	28,637
12203 INDIGENT CARE 1/8CENT GRT	1,021,333	1,000,000	1,000,000	1,000,000
12901 GRANTS	417,761	646,400		
13001 CAPITAL CONSTRUCTION	204,879			
* Operating Expense	2,345,547	2,786,029	2,166,810	2,166,810
** Total Department Expenditures	3,020,919	3,682,451	2,932,104	2,932,104
**** Total Expenditures**	**3,020,919**	**3,682,451**	**2,932,104**	**2,932,104**

Full-time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	15.0	15.0	9.0	9.0
*** Total Full-Time Equivalents**	**15.0**	**15.0**	**9.0**	**9.0**

PUBLIC WORKS

DEPUTY COUNTY MANAGER OF PUBLIC WORKS

The deputy county manager for Public Works oversees and is responsible for operations of all departments within the division.

FLEET & FACILITIES MANAGEMENT DEPARTMENT

The Fleet and Facilities Management Department oversees the operations and maintenance of county buildings. The department purchases vehicles for the county and maintains the county vehicle fleet, including fire, heavy equipment, sheriff's vehicles, and county general fleet. The department plans, designs and constructs capital improvement projects for the county.

OPERATIONS & MAINTENANCE DEPARTMENT

The Operations and Maintenance Department maintains roadway-related traffic control devices, street repair, street cleaning, graffiti removal, information technology, security systems, emergency planning, residential trash service, and natural resources, which includes water and wastewater permitting, water conservation, storm water quality, and storm drainage.

INFRASTRUCTURE PLANNING & GEO RESOURCES

The Infrastructure Planning & GEO Resources Department provides planning and funding for capital improvements, obtains land for county needs, provides the county's geographic information system (GIS), and integrated regional planning.

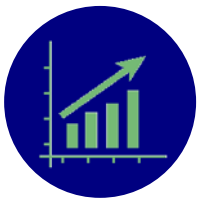
TECHNICAL SERVICES

The Technical Services Department designs and builds civil infrastructure, reviews and approves private development requests throughout Bernalillo County.

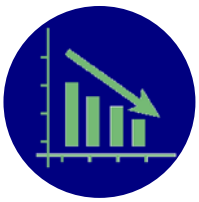
PUBLIC WORKS DIVISION

The Public Works Division oversees Infrastructure and Planning and Geo-Resources, Technical Services, Operations and Maintenance, Capital Improvement and Project Planning, and Fleet and Facilities Management. The Division Support Section provides financial and administrative services to the four departments in the division.

285.5
FULL TIME EMPLOYEES

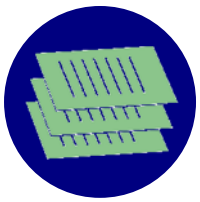


$139,771,054
DEP. REVENUES



$169,407,410
DEP. EXPENDITURES

4
NUMBER OF DEPARTMENTS



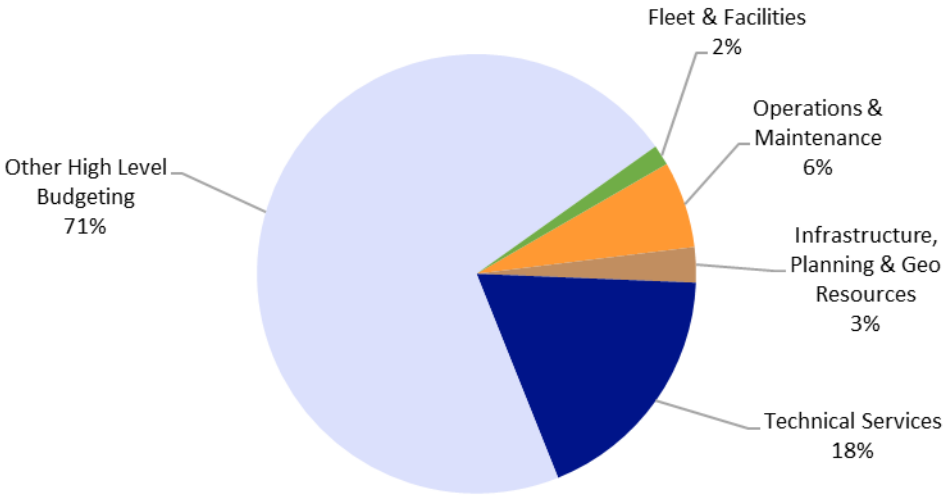
8
REVENUE SOURCE(S)

Public Works Division Revenues				
Revenue Projections by Department	**FY17 Actuals**	**FY18 Budget**	**FY19 Budget**	**FY20 Budget**
11001 General Fund	500,551	506,690	356,066	356,066
12901 Grants	2,358,493	-	1,750,200	-
Fleet & Facilities	**2,859,044**	**506,690**	**2,106,266**	**356,066**
11001 General Fund	3,571,384	3,359,979	3,337,726	3,367,813
12002 1/8 Envir Svcs GRT	2,922,659	2,785,863	3,629,399	3,560,962
12901 Grants	13,603	-	-	-
12901.1 Reimbursable Contracts	32,769	-	-	-
21001 Solid Waste Prog Operations	5,544,025	5,471,245	5,581,983	5,526,124
12202 Farm & Range	149	136	136	136
Operations & Maintenance	**12,084,588**	**11,617,223**	**12,549,244**	**12,455,035**
11001 General Fund	1,333,658	1,929,278	2,126,380	1,712,550
12901 Grants	2,944,551	1,150,000	8,660,000	7,236,289
12901.1 Reimbursable Contracts	1,397,315	10,852,739	14,799,744	2,000,000
Technical Services	**5,675,524**	**13,932,017**	**25,586,124**	**10,948,839**
13001 Capital Construction	6,669,994	64,433,786	93,077,004	40,810,546
13050 Impact Fee	682,918	5,224,809	6,452,416	1,340,970
Other High Level Budgeting	**7,352,912**	**69,658,595**	**99,529,420**	**42,151,516**
TOTAL DIVISION CONTRIBUTION	**27,972,068**	**95,714,525**	**139,771,054**	**65,911,456**
General Revenue Support	32,831,678	30,361,928	32,775,073	35,852,933
TOTAL DIVISION REVENUES	**60,803,746**	**126,076,453**	**172,546,128**	**101,764,389**

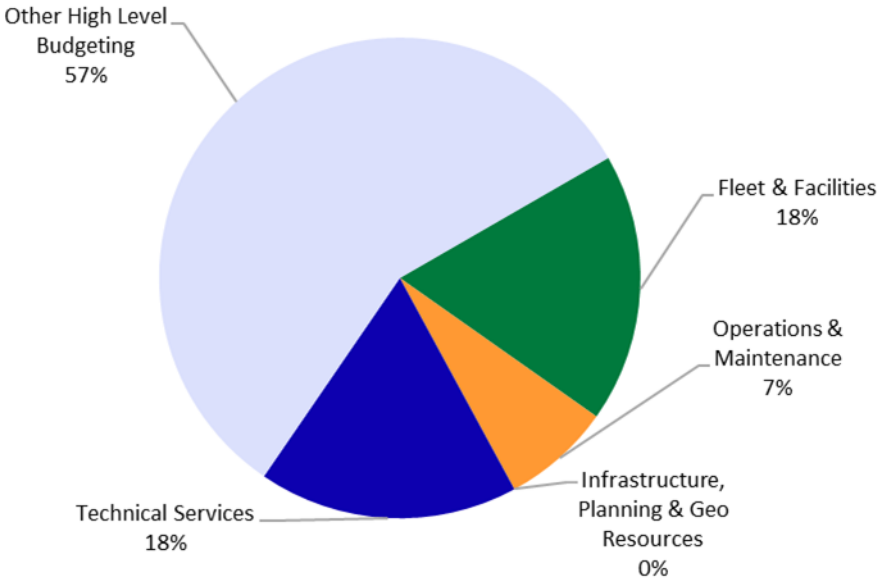
Expenditures by Department	FY17 Actuals	FY18 Budget	FY19 Budget	FY20 Budget
11001 General Fund	620,839	671,945	625,075	625,075
Division Support	**620,839**	**671,945**	**625,075**	**625,075**
11001 General Fund	26,139,924	24,305,926	26,326,338	26,326,338
11005 1/16th PS GRT	-	-	2,500,000	2,500,000
12002 1/8 Envir Svcs GRT	97,583	-	-	-
12004 Reappraisal Fund	282,695	-	-	-
12101 Fire Districts	347,305	-	-	-
12105 Dept of Sub Abuse	15,263	-	-	-
12901 Grants	2,357,769	-	1,750,200	-
13001 Capital Construction	674,344	-	-	-
13050 Impact Fee	14,024	-	-	-
13051 Open Space	3,649	-	-	-
Fleet & Facilities	**29,932,556**	**24,305,926**	**30,576,538**	**28,826,338**
11001 General Fund	9,756,852	11,262,588	5,856,668	5,856,668
12002 1/8 Envir Svcs GRT	636,211	1,014,404	914,393	1,073,393
12202 Farm & Range	-	136	136	136
12901 Grants	(3,329)	-	-	-
12901.1 Reimbursable Contracts	27,026	-	-	-
13001 Capital Construction	232,036	-	-	-
13050 Impact Fee	35,201	-	-	-
21001 Solid Waste Prog Operations	5,150,646	5,471,245	5,581,983	5,626,126
Operations & Maintenance	**15,834,643**	**17,748,373**	**12,353,180**	**12,556,323**
11001 General Fund	1,719,656	3,191,767	7,926,849	7,926,849
12002 1/8 Envir Svcs GRT	-	-	442,000	442,000
12901 Grants	2,914,867	1,150,000	8,660,000	7,236,289
12901.1 Reimbursable Contracts	762,541	9,349,847	12,433,066	2,000,000
13001 Capital Construction	3,750,046	-	-	-
Technical Services	**9,147,110**	**13,691,614**	**29,461,915**	**17,605,138**
13001 Capital Construction	1,178,032	60,120,818	90,716,458	19,715,409
13050 Impact Fee	20,488	5,224,809	5,674,245	562,799
Other High Level Budgeting	**1,198,519**	**65,345,627**	**96,390,703**	**20,278,208**
TOTAL DIVISION EXPENDITURES	**56,733,667**	**121,763,485**	**169,407,410**	**79,891,082**

REVENUES AND EXPENDITURES BY DEPARTMENT

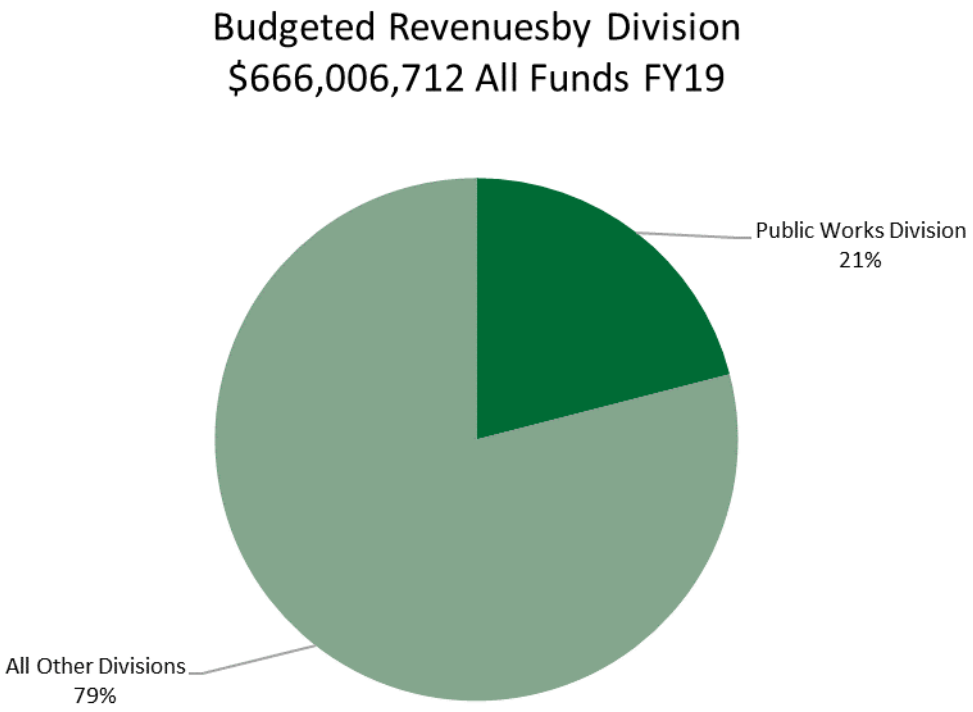
Public Works Division Budgeted Revenues
FY19 $139,771,054

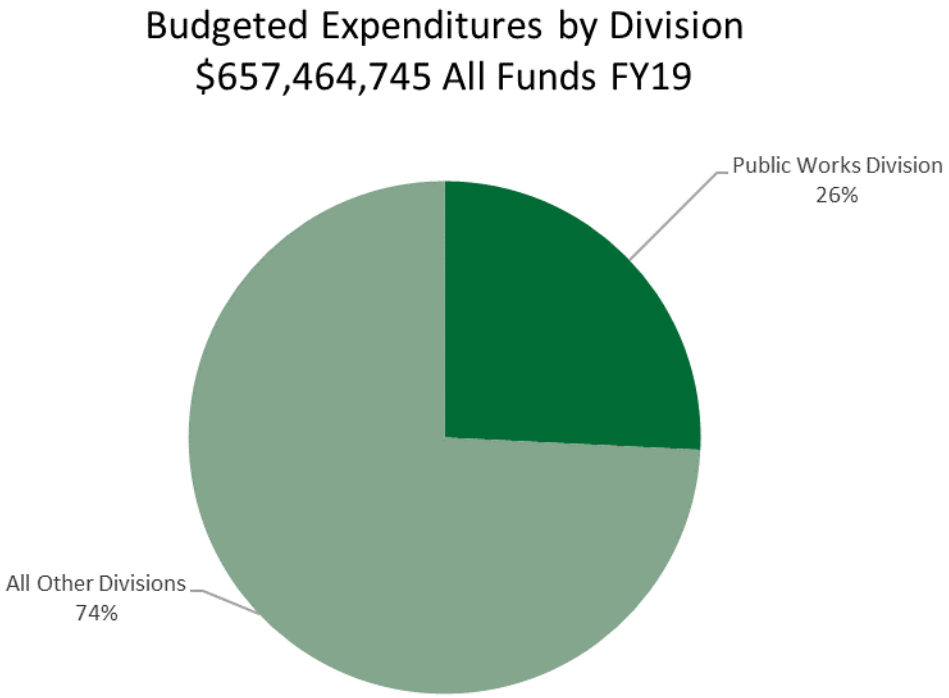


Public Works Division Budgeted Expenditures
FY19 $169,407,411



DIVISION REVENUES AND EXPENDITURES as a percentage of total county





The program summaries on the following pages describe department operations and reflect the objectives of each department. These objectives are directly tied to the Countywide goals included in the strategic plan on pages 23-32 of the budget book.

Deputy County Manager Public Works

Why do we exist?

To provide leadership and guidance to the Public Works Division by maintaining safe, efficient, and quality facilities and services through long range planning, quality design and construction, and proper maintenance.

What do we do?

SERVICES

⇒ The Public Works Division oversees: Infrastructure and Planning and Geo-Resources, Technical Services, Operation and Maintenance, and Fleet and Facilities Management departments.

⇒ Enhance community stability and infrastructure by maintaining and updating public facilities, roadways, and systems while developing replacement plans, enhancing project planning, and supporting strategic investments.

⇒ Departments within this Division fulfill the County's Strategic Plan Goal of Public Infrastructure, supports systems and services to meet community needs.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	620,839	671,945	625,075	625,075
11001 GENERAL FUND				
* Miscellaneous				
** Total Department Contribution				
****** Total Revenue Sources**	**620,839**	**671,945**	**625,075**	**625,075**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	551,268	582,906	536,036	536,036
* Salary and Benefits	551,268	582,906	536,036	536,036
11001 GENERAL FUND	69,571	89,039	89,039	89,039
* Operating Expense	69,571	89,039	89,039	89,039
** Total Department Expenditures	620,839	671,945	625,075	625,075
**** Total Expenditures**	**620,839**	**671,945**	**625,075**	**625,075**
Full-time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	9.0	9.0	8.0	8.0
*** Total Full-Time Equivalents**	**9.0**	**9.0**	**8.0**	**8.0**

Fleet and Facilities Management

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The Mission of the Fleet and Facilities Management Department is to care for County vehicles and buildings, including new construction projects, so that the County can fully serve its residents.

What do we do?

FLEET	FACILITIES MANAGEMENT
⇒ Provides fleet management, full maintenance and repair services to county vehicles/equipment. ⇒ New vehicle/equipment acquisition and assist with disposing of decommissioned vehicles. ⇒ Manage and maintain fuel supplies and fueling locations.	⇒ Provides full service maintenance and repair services to over 140 County owned facilities. ⇒ Assists county departments in researching and establishing space and function requirements for operations. ⇒ Provide energy efficient upgrades to county owned facilities. ⇒ Evaluate all major systems at county facilities for replacement.

FACILITY CONSTRUCTION PROGRAM

⇒ Provides oversight of grants, administration, design and construction of new facilities or major renovations.

⇒ Remodel crew performs larger in-house remodel and renovation projects.

⇒ Coordinates with building maintenance and the user department to make certain that all new building construction meets the highest of standards and that the space is efficient for the intended use.

Performance Measures & Objectives

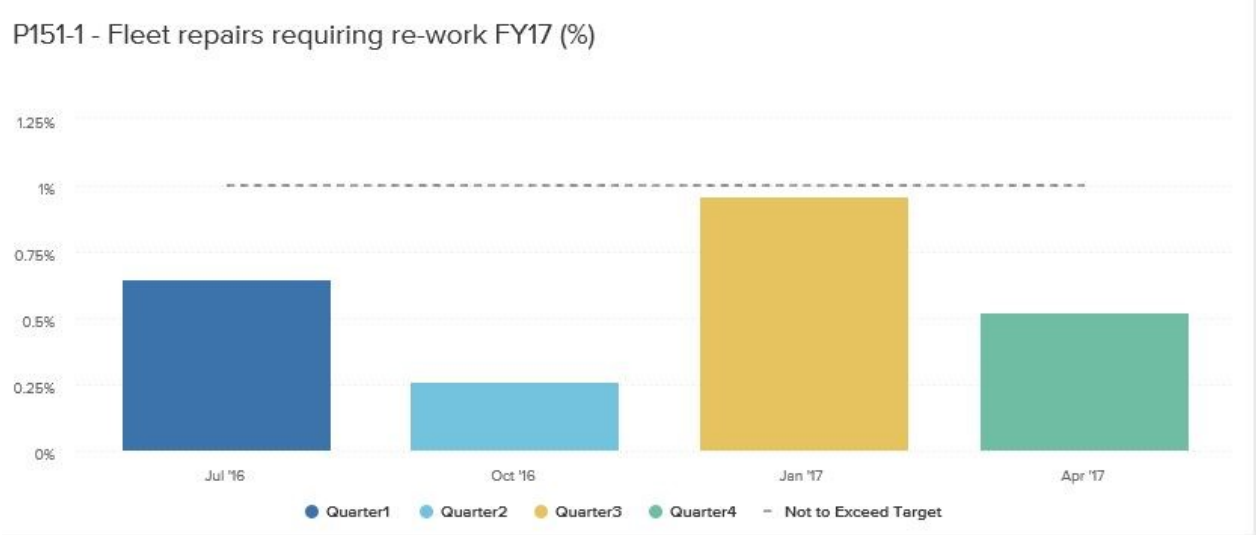
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O174	Move to Alvarado Square			N/A	N/A	N/A	30%	60%
O88	Establish process for notification of routine maintenance scheduling for all County general fleet vehicles (excludes heavy equipment and fire apparatus).			N/A	52%	12%	36%	
O89	Establish a comprehensive and current building inventory database to include infrastructure assessments, annual maintenance and utility costs, warranty information, floor plans and specifications.			N/A	35%	0%	35%	30%
P151	Fleet repairs requiring re-work (within 30 days of repair for same problem)			0.06%	0.01%	0.66%	0.80%	0.70%
P152	Fleet availability (decrease anticipated due to no new fleet vehicles and increased repair frequency) (%)			99%	96%	96%	95%	95%
P153	Reduce Emergency Work Orders (%)			N/A	N/A	N/A	10	7
P172	Customer satisfaction rating of 90% or better (%)			N/A	93%	92%	90%	90%
P271	Projects in design within 10 percent of project schedule (%)			N/A	N/A	N/A	90%	90%
P272	Construction estimates within 10 percent of the average of the three lowest bids (%)			N/A	N/A	N/A	90%	90%
P273	Construction schedule within 5 percent of the contract (%)			N/A	N/A	N/A	90%	90%

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

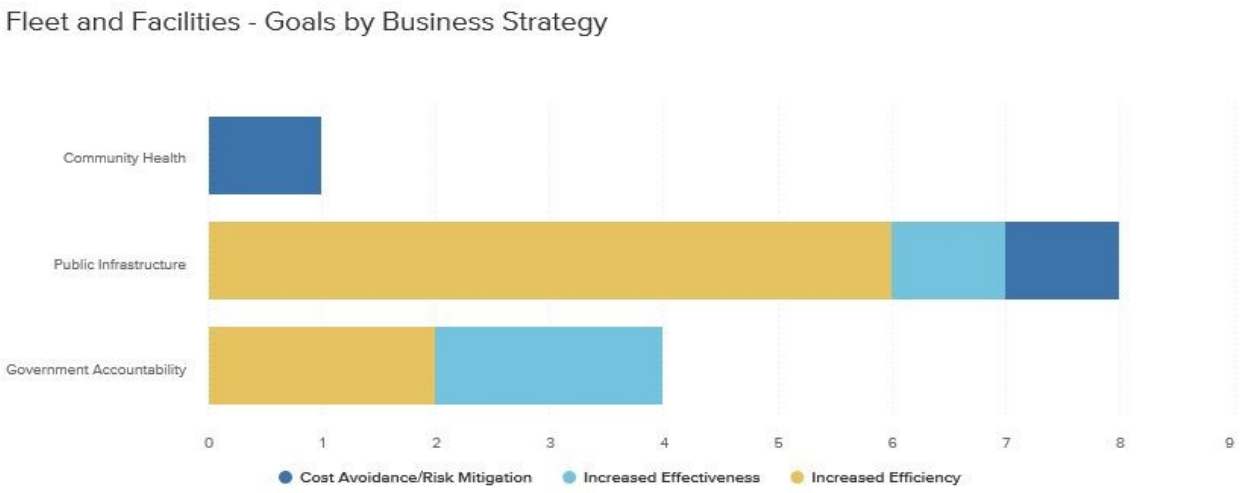
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/fleet-and-facilities-management-ffm.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O90	Perform environmental assessments for all county facilities constructed prior to 2000.	Complete	FY18
O91	Generate a Scope of Work (SOW) for general construction services (separate bid lots for stucco and general construction) .	Complete	FY17
O92	Generate a Scope of Work (SOW) for a request for Proposal (RFP) for on-call Architectural Services. Get on call services for 3-5 architects, electrical, and mechanical engineers .	Complete	FY17

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	25,639,373	23,799,236	28,470,272	28,470,272
12901 GRANTS	2,358,493			
* Intergovernmental	2,358,493			
11001 General Fund	500,551	506,690	356,066	356,066
12901 GRANTS			1,750,200	
*Miscellaneous	500,551	506,690	2,106,266	356,066
**** Total Department Contribution**	2,859,044	506,690	2,106,266	356,066
***** Total Revenue Sources**	**28,498,417**	**24,305,926**	**30,576,538**	**28,826,338**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	7,138,344	8,028,338	8,168,677	8,168,677
* Salary and Benefits	7,138,344	8,028,338	8,168,677	8,168,677
11001 General Fund	11,066,620	16,277,588	18,157,661	18,157,661
11005 1/16th PS GRT			2,500,000	2,500,000
12901 GRANTS			1,750,200	
* Operating Expense	11,066,620	16,277,588	22,407,861	20,657,661
11001 GENERAL FUND	7,934,960			
12002 1/8 ENVIR SVCS GRT	97,583			
12004 REAPPRAISAL FUND	282,695			
12101 FIRE DISTRICTS	347,305			
12105 DEPT OF SUB ABUSE	15,263			
12901 GRANTS	2,357,769			
13001 CAPITAL CONSTRUCTION	674,344			
13050 IMPACT FEE	14,024			
13051 OPEN SPACE	3,649			
* Capital Expenditures	11,727,592			
** Total Department Expenditures**	29,932,556	24,305,926	30,576,538	28,826,338
** Total Expenditures**	**29,932,556**	**24,305,926**	**30,576,538**	**28,826,338**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	139.0	139.0	136.0	136.0
* Total Full-Time Equivalents**	**139.0**	**139.0**	**136.0**	**136.0**

Operations and Maintenance

Strategic Plan Goals

Economic Vitality | Public Safety | Government Accountability | Community Health | Public Infrastructure

Why do we exist?

The Operations and Maintenance Department provides residents with a safe, efficient, well-maintained transportation network and its associated infrastructure.

What do we do?

SOLID WASTE

- ⇒ The Solid Waste Program provides residential solid waste collection, transfer and disposal, community cleanups, customer service, billing, education, source reduction and recycling programs.
- ⇒ Staff performs contract management, program planning, low income assistance program, public information and education, walk-in payment processing, research for address, delinquent account, and billing.
- ⇒ Waste Management is the contracted vendor for the residential collection.
- ⇒ The East Mountain Transfer Station provides solid waste and recycling services seven days a week.
- ⇒ Staff performs solid waste transfer and disposal, recycling processing and hauling, customer service, payment processing, and general facility operations and maintenance.

STORM DRAIN

- ⇒ .Assures that flood control projects and roadway drainage systems are maintained at a level that maximizes their useful life and assures that facilities operate to design capacity in order to reduce or eliminate the potential for flooding.
- ⇒ Operate 16 storm water pumping stations, perform routine inspections and cleaning of all storm sewer pipes, culverts, manholes and catch basins.
- ⇒ Maintain the rights-of-way within and around storm drainage channels and holding ponds by performing routine inspections, mowing, dredging and making erosion repairs as needed.
- ⇒ Also maintain and update the Storm Drainage shape-files in Geographical Information System (GIS) as new infrastructure is built, so that a complete physical feature inventory is available.

TRAFFIC ENGINEERING

- ⇒ Operates and maintains the county's traffic control devices and also provides input on the design of new traffic control devices.
- ⇒ Maintains and inspects approximately 21,172 traffic signs, 73 warning beacons, 56 traffic signals along 12 major urban arterials.
- ⇒ Maintains roadway striping along approximately 278 miles of roadway, 863 traffic calming devices in numerous residential areas, approximately 15 miles of roadside barriers and 1,655 streetlights of which 476 are County-owned.
- ⇒ Graffiti Removal ensures graffiti is removed promptly and effectively throughout the unincorporated areas of the county.

ROAD MAINTENACE

- ⇒ Includes road surface grading, base repair, street sweeping, shoulder repair, ditch cleaning and reshaping, culvert installation and repair, pothole patching, crack sealing, chip sealing, surface oiling, machine mowing, concrete sidewalk repair, remove and install asphalt curb, remove and install concrete curb, spot surface asphalt repair and replacement, asphalt overlay, asphalt surface treatment, paving fabric application, street cut repairs, road ice and snow removal.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O134	Update Solid Waste Ordinance			N/A	N/A	N/A	100%	
O99	Implement an asset preservation program for roads			N/A	30	20	25	25
P158	Percentage of pot hole work orders completed.			N/A	98%	98%	95%	95%
P159	Replace non-compliant signs that require minimum reflectivity values			N/A	7%	8%	6%	5%
P160	Increase participation in recycling for curbside (%)			5%	5%	2%	5%	5%
P162	Labor hours sweeping as a percent of total labor hours for all maintenance activities.			N/A	19%	12%	10%	10%
P163	Inspect and clean inlets and manholes to assure readiness for storm events (Storm Drainage Program) (%)			N/A	49%	22%	25%	25%
P164	Inspect stations to keep all storm water pump stations operational and ready for storm events (bi-weekly visits at a minimum) (#)			N/A	131	35	32	32
P178	Inspect stations to keep all storm water pump stations operational and ready for storm events in hours (#)			N/A	414	1,038	360	360
P183	Respond to all storm drainage related complaints/requests for maintenance received from the public and internal departments within 5 working days			N/A	N/A	100%	100%	100%
P225	Increase in collection activity on delinquent accounts			N/A	N/A	N/A	5%	5%
P226	Percent of waste diverted in tons at East Mountain Transfer Station			N/A	N/A	N/A	50%	55%
P227	Retrofit existing high pressure sodium streetlights to more efficient LED fixtures. Potential savings of 50% in recurring electric charges			N/A	N/A	N/A	20	20

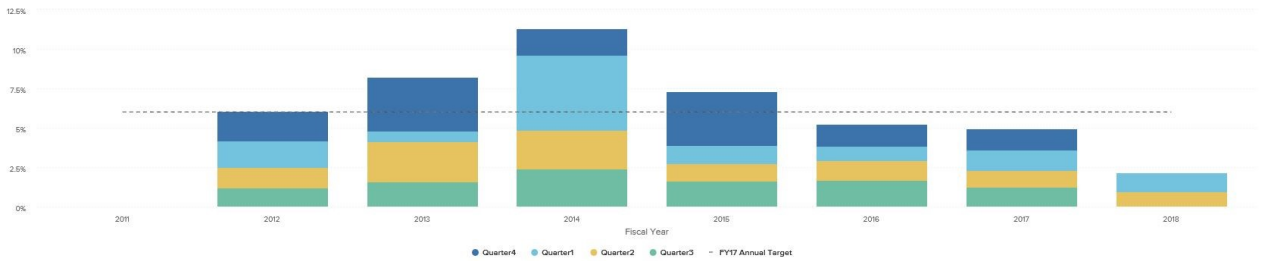
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

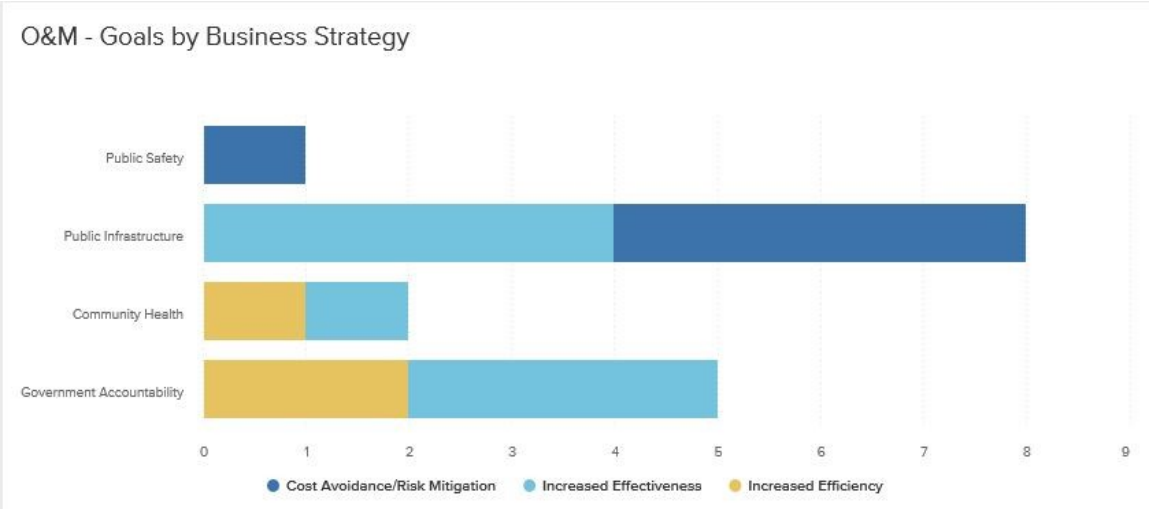
Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/operations-and-maintenance.aspx.

P160-4 - Increase in Recycling Customers by Fiscal Year (%)



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O97	Sustain an effective collections process	Cancelled	Not Tracking
O98	Retrofit existing high pressure sodium streetlights to more efficient LED fixtures. Potential savings of 50% in recurring electric charges	Complete	FY18*
O109	Establish Solid Waste Program procedures and processes to attain delinquent account collections goals	Complete	FY18
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	6,185,468	6,131,150	196,064-	101,288
12002 1/8 ENVIR SVCS GRT	2,922,659	2,785,863	3,040,000	3,093,288
* Gross Receipt Tax	2,922,659	2,785,863	3,040,000	3,093,288
11001 GENERAL FUND	1,505,708	1,258,500	1,273,415	1,286,149
* Motor Vehicle Tax	1,505,708	1,258,500	1,273,415	1,286,149
11001 GENERAL FUND	1,616,636	1,745,802	1,735,291	1,752,644
* Gasoline Tax	1,616,636	1,745,802	1,735,291	1,752,644
11001 GENERAL FUND	4,516			
12901 GRANTS	13,603			
12901.1 REIMBURSABLE CONTRACTS	32,769			
* Intergovernmental	50,887			
11001 GENERAL FUND	191,445	352,077	329,020	329,020
21001 SOLID WASTE PROG OPERATIONS	5,474,877	5,329,963	5,385,324	5,460,324
* License, Fees, Services	5,666,322	5,682,040	5,714,344	5,789,344
21001 SOLID WASTE PROG OPERATIONS	6,615			
* Investment Income	6,615			
11001 GENERAL FUND	253,080	3,600		
12002 1/8 ENVIR SVCS GRT			589,399	467,674
12202 FARM & RANGE	149	136	136	136
21001 SOLID WASTE PROG OPERATIONS	62,532	141,282	196,659	65,800
* Miscellaneous	315,762	145,018	786,194	533,610
** Total Department Contribution	12,084,588	11,617,223	12,549,244	12,455,035
****** Total Revenue Sources**	**18,270,056**	**17,748,373**	**12,353,180**	**12,556,323**

Expenditures by Category and Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	5,649,804	6,734,128	4,939,337	4,939,337
12002 1/8 CENT GRT FOR ENV SERVICES			418,393	418,393
21001 SOLID WASTE PROG OPERATIONS	684,594	806,453	534,301	509,496
* Salary and Benefits	6,334,398	7,540,581	5,892,031	5,867,226
11001 GENERAL FUND	3,692,948	3,899,796	917,331	917,331
12002 1/8 CENT GRT FOR ENV SERVICES	286,210	507,202	496,000	655,000
12202 F&R TAYLOR GRAZING ACT FUNDING		136	136	136
21001 SOLID WASTE PROG OPERATIONS	4,304,902	4,664,792	5,047,682	5,116,630
* Operating Expense	8,284,061	9,071,926	6,461,149	6,689,097
11001 GENERAL FUND	414,100	628,665		
12002 1/8 CENT GRT FOR ENV SERVICES	350,001	507,202		
12901 GRANTS	3,329-			
12901.1 REIMBURSABLE CONTRACTS	27,026			
13001 CAPITAL CONSTRUCTION	232,036			
13050 IMPACT FEE	35,201			
21001 SOLID WASTE PROG OPERATIONS	161,150			
* Capital Expenditures	1,216,185	1,135,867		
** Total Department Expenditures	15,834,643	17,748,373	12,353,180	12,556,323
**** Total Expenditures**	**15,834,643**	**17,748,373**	**12,353,180**	**12,556,323**
Full-time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	100.0	100.0	74.0	74.0
21001 SOLID WASTE PROG OPERATIONS	11.0	11.0	6.0	6.0
12002 1/8 CENT GRT FOR ENV SERVICES	7.0	7.0	7.0	7.0
***** Total Full-Time Equivalents**	**118.0**	**118.0**	**87.0**	**87.0**

Technical Services

Strategic Plan Goals

Economic Vitality | Public Safety | **Government Accountability** | Community Health | Public Infrastructure

Why do we exist?

The Engineering and Construction programs develop, and improve county roads and utilities through acquisition and management of right of way, design, and construction of roadway, bridges, drainage and utility systems. The Development Review (DR) section is responsible for ensuring that development is done correctly and does not adversely effect county infrastructure.

What do we do?

ENGINEERING & CONSTRUCTION

- ⇒ Develop, and improve county roads and utilities through acquisition and management of right of way, design, and construction of roadway, bridges, drainage and utility systems.
- ⇒ Provide programming of future improvements and engineering studies as needed to provide quality customer service and maximize the effects of funds available by identifying infrastructure projects necessary to meet the needs in developing areas of the county.
- ⇒ Utilize a 'cradle-to-grave' concept whereby the project team stays with the project and manages its projects completely through the

NATURAL RESOURCES SERVICES

- ⇒ Improve public awareness, undertake cost-effective ground water monitoring programs to assist in prudent development .
- ⇒ Protect and conserve groundwater resources through efficient permitting, review, and enforcement processes.
- ⇒ Improve education outreach for water conservation and provide efficient planning and review processes.
- ⇒ Providing access to water and waste water for low income citizens.
- ⇒ Ensure that county departments are in compliance with the EPA -MS4.

TRANSPORTATION PLANNING

- ⇒ Prepares long-range transportation plans and integrated corridor sector development plans including updates to the Pedestrian and Bicyclist Safety Action Plan, ADA Transition Plan, and other transpiration-related design guidance.
- ⇒ Coordinates with local and regional planning agencies such as the Mid Region Council of Governments and the Rio Metro Regional Transit District.
- ⇒ Identifies transportation project funding priorities through the Capital Improvement Program (CIP).
- ⇒ Infrastructure Capital Improvement Program (ICIP), Transportation Improvement Program (TIP), participates in various transportation project grant funding opportunities.
- ⇒ Reviews development site plans and proposals related to the transportation network including traffic impact studies and makes recom-

DEVELOPMENT REVIEW

- ⇒ Responsible for ensuring that development is done per county codes and ordinances.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O156	Nitrate Groundwater study for North Edith area (2-year project)			N/A	N/A	N/A	50%	50%
O157	Monitor water usage and decrease water use/water costs at County facilities			N/A	N/A	N/A	10	10
O158	Establish inspection plan of Bernalillo County facilities for storm water quality best management practices			N/A	N/A	N/A	100%	100%
O159	Provide Hydrologic Map for Gutierrez Canyon Arroyo			N/A	N/A	N/A	50%	50%
O96	Resolve status of unpermitted wastewater systems			N/A	534	0	300	300
P165	Projects in design within 10 percent of project schedule (%)			100%	100%	100%	90%	90%
P166	Construction estimates within 10 percent of the average of the three lowest bids (%)			98%	94%	99%	90%	90%
P167	Construction schedule within 5 percent of the contract (%)			100%	100%	89%	95%	95%
P168	Plans reviewed for grading/drainage within 5 working days (%)			94%	91%	79%	90%	90%
P169	Construction drawings reviewed within 7 working days (%)			100%	98%	100%	95%	95%
P170	Residential building permits reviewed within 2 working days (%)			99%	95%	97%	95%	95%
P171	Complete building permit inspections within 2 working days (%)			100%	100%	100%	95%	95%
P180	Commercial building permits reviewed within 5 working days (%)			N/A	96%	97%	90%	90%
P237	Review traffic impact studies with recommendations within 20 business days			N/A	N/A	N/A	80%	80%
P238	Seeking funding for new projects as part of the Complete Streets Ordinance addresses design elements needed for better use by pedestrians, bicyclists, and transit users			N/A	N/A	N/A	5	5
P246	Monitor domestic groundwater water level			N/A	N/A	N/A	900	900
P247	Conduct residential building permit reviews for compliance with the well and waste water ordinances			N/A	N/A	N/A	3	3
P248	Conduct commercial building permit reviews for compliance with the well and waste water ordinances			N/A	N/A	N/A	5	5
P249	Conduct residential building permit reviews for compliance with water conservation and storm water quality ordinances			N/A	N/A	N/A	3	3
P250	Conduct commercial building permit reviews for compliance with water conservation and storm water quality ordinances			N/A	N/A	N/A	5	5
P251	Federal Emergency Management Agency (FEMA) floodplain will be removed after project completion			N/A	N/A	N/A	90%	90%

Business Strategy Legend

Increased Efficiency

Increased Effectiveness

Cost Avoidance Risk Management

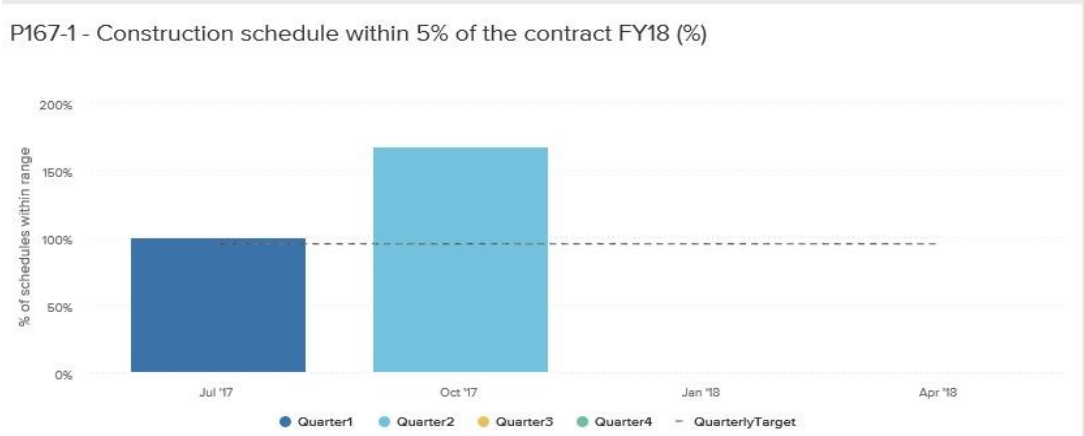
Transparency

Innovation

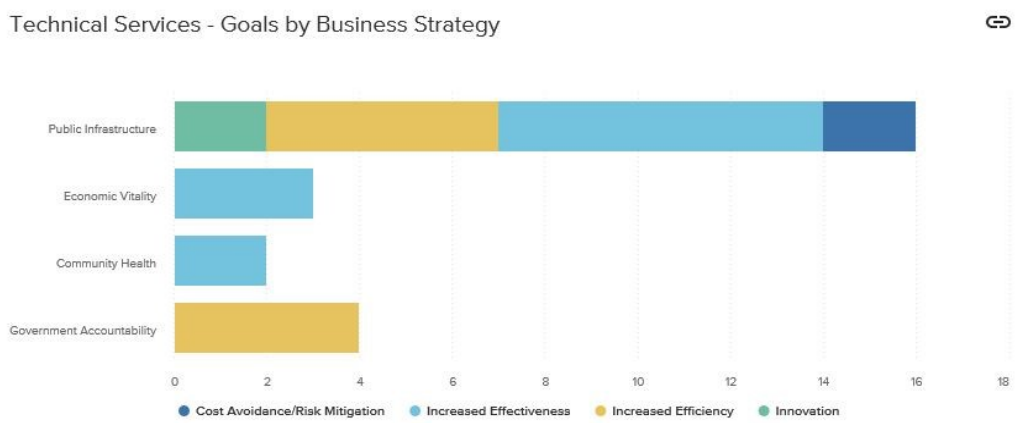
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/technical-services.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O93	Seeking funding for new projects as part of the Complete Streets Ordinance addresses design elements needed for better use by pedestrians, bicyclists, and transit users	Complete	FY18*
O95	Compliance with EPA MS-4 Permit (storm water)	Complete	FY18
O100	Federal Emergency Management Agency (FEMA) floodplain will be removed after project completion	Complete	FY18*
O101	Provide Hydrologic Map for County Arroyos (Juan Tomas Arroyo and Gutierrez Canyon Arroyo)	Complete	FY18
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	385,998	240,403-	3,875,791	6,656,299
12901 GRANTS	2,944,551			
12901.1 REIMBURSABLE CONTRACTS	1,397,315			
* Intergovernmental	4,341,866			
11001 GENERAL FUND	1,324,015	1,929,278	2,122,780	1,708,950
* License, Fees, Services	1,324,015	1,929,278	2,122,780	1,708,950
11001 General Fund	9,643		3,600	3,600
12901 GRANTS		1,150,000	8,660,000	7,236,289
12901.1 REIMBURSABLE CONTRACTS		10,852,739	14,799,744	2,000,000
*Miscellaneous	9,643	12,002,739	23,463,344	9,239,889
** Total Department Contribution	5,675,524	13,932,017	25,586,124	10,948,839
****** Total Revenue Sources**	**6,061,522**	**13,691,614**	**29,461,915**	**17,605,138**

Expenditures by Fund & Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	1,595,900	3,114,012	4,507,131	4,507,131
13001 CAPITAL CONSTRUCTION	942,961			
* Salary and Benefits	2,538,861	3,114,012	4,507,131	4,507,131
11001 GENERAL FUND	77,030	54,300	3,396,263	3,396,263
12002 1/8 ENVIR SVCS GRT			442,000	442,000
12901 GRANTS	15,005			
* Operating Expense	92,034	54,300	3,838,263	3,838,263
1101 General Fund	46,726	23,455	23,455	23,455
12901 GRANTS	2,899,862	1,150,000	8,660,000	7,236,289
12901.1 REIMBURSABLE CONTRACTS	762,541	9,349,847	12,433,066	2,000,000
13001 CAPITAL CONSTRUCTION	2,807,085			
* Capital Expenditures	6,516,214	10,523,302	21,116,521	9,259,744
**** Total Department Expenditures**	9,147,110	13,691,614	29,461,915	17,605,138
**** Total Expenditures**	**9,147,110**	**13,691,614**	**29,461,915**	**17,605,138**

Full–Time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	38.0	38.0	55.0	55.0
*** Total Full-Time Equivalents**	**38.0**	**38.0**	**55.0**	**55.0**

HEALTH & PUBLIC SAFETY

DEPUTY COUNTY MANAGER FOR PUBLIC SAFETY

The deputy county manager for Public Safety oversees and is responsible for operations of all departments within the division.

EMERGENCY COMMUNICATIONS

Emergency Communications handles all 911 and other calls for service and dispatches emergency services when necessary.

FIRE & RESCUE

Fire & Rescue provides fire protection, special operations and emergency medical services. The department also provides training exercises and disaster preparedness activities for county staff and residents, as well as disaster management for the community.

YOUTH SERVICES CENTER

Protects the community from youth placed in custody, as well as providing a safe alternative for community supervision.

OFFICE OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT

Supports the citizens of Bernalillo County through the operation of an emergency management program that focuses on preparing for, responding to and recovering from any type of event or incident that affects the citizens of the county.

SUBSTANCE ABUSE PROGRAMS

The Department of Substance Abuse Programs provides programs, services and activities to reduce the incidence of DWI related fatalities, and reduce the impact of alcoholism, alcohol abuse, drug dependence, and drug abuse within Bernalillo County.

ANIMAL CARE SERVICES

Animal Care Services responds to and investigates reports of animal cruelty or neglect and public safety issues involving animals. The department issues animal licenses, and permits.

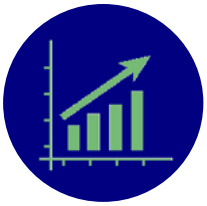
SHERIFF'S DEPARTMENT

The Sherriff's Department provides protection of life and property, conflict resolution, creates and maintains security in the community, and proactively reduces crime. The department identifies, apprehends and prosecutes offenders of the law and preserves the peace.

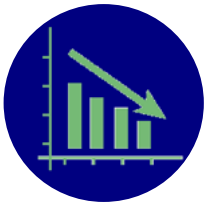
HEALTH & PUBLIC SAFETY DIVISION

The Health & Public Safety Division oversees Animal Care Services, Emergency Communications, Behavioral Health Services, Fire and Rescue, Office of Homeland Security and Emergency Management and the Juvenile Detention Center. The Deputy County Manager for Health & Public Safety serves as liaison to the elected Sheriff.

993.5
FULL TIME EMPLOYEES

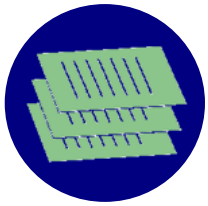


$39,020,300
DEP. REVENUES



$126,606,684
DEP. EXPENDITURES

8
NUMBER OF DEPARTMENTS

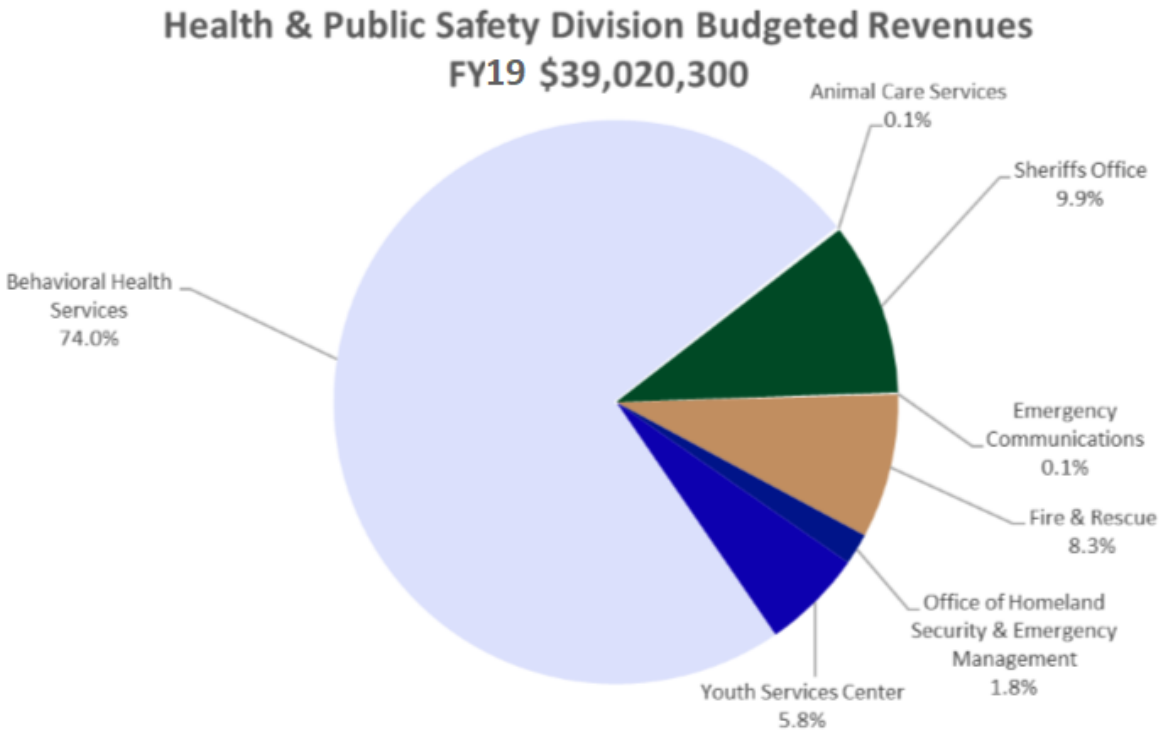


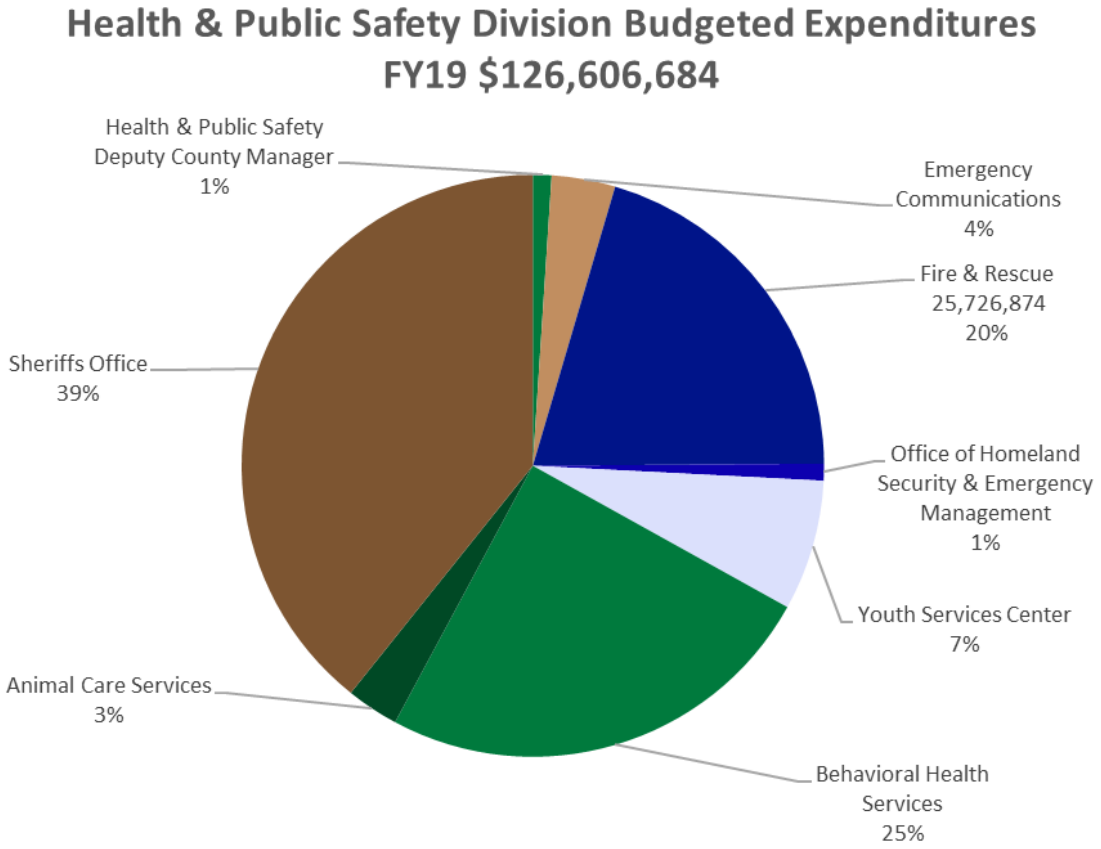
10
REVENUE SOURCE(S)

Health & Public Safety Division Revenues				
Revenue Projections by Department	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
12901 GRANTS	16,541	56,000	38,000	38,000
Emergency Communications	**16,541**	**56,000**	**38,000**	**38,000**
11001 GENERAL FUND	868,319	461,121	461,339	461,583
12101 FIRE DISTRICTS	1,519,470	1,156,665	1,777,661	1,785,324
12102 EMS NM DEPT OF HEALTH	271,221	222,727	411,424	411,424
12901 GRANTS	126,211			
Fire & Rescue	**2,785,222**	**1,840,513**	**2,650,424**	**2,658,331**
11001 GENERAL FUND	**124,937**			
12901 GRANTS	400,414	454,000	573,000	573,000
Office of Homeland Security & Emergency Management	**525,350**	**454,000**	**573,000**	**573,000**
11001 GENERAL FUND	230,831	247,360	221,712	221,712
12901 GRANTS	521,196	519,467	469,700	469,700
21002 REGIONAL JDYSC OPERATIONS	1,081,551	1,354,487	1,168,701	1,062,223
Youth Services Center	**1,833,578**	**2,121,314**	**1,860,113**	**1,753,635**
12006 1/8 BEHAVIORAL HEALTH GRT	20,294,198	20,549,002	21,319,945	21,746,344
12105 DEPT OF SUB ABUSE	803,596	989,104	628,362	628,362
12901 GRANTS	6,084,435	7,887,940	8,739,783	8,889,783
Behavioral Health Services	**27,182,229**	**29,426,046**	**30,688,090**	**31,264,489**
11001 GENERAL FUND	36,726	36,800	36,800	36,800
Animal Care Services	**36,726**	**36,800**	**36,800**	**36,800**
11001 GENERAL FUND	1,148,286	580,705	1,091,692	1,091,692
12150 SO INVESTIG/FED NARC	200,117			
12151 SO LAW ENF PROT	231,118	212,000	225,000	225,000
12151.1 DWI Seizures	64,240	138,746	110,681	15,789
12901 GRANTS	952,982	1,830,600	1,746,500	7,971,500
Sheriff's Office	**2,596,744**	**2,762,051**	**3,173,873**	**9,303,981**
Total Division Contribution	34,976,389	36,696,724	39,020,300	45,628,236
General Revenue Support	74,717,654	81,287,192	86,916,615	86,916,372
Total Division Revenues	**109,694,043**	**117,983,916**	**125,936,915**	**132,544,608**

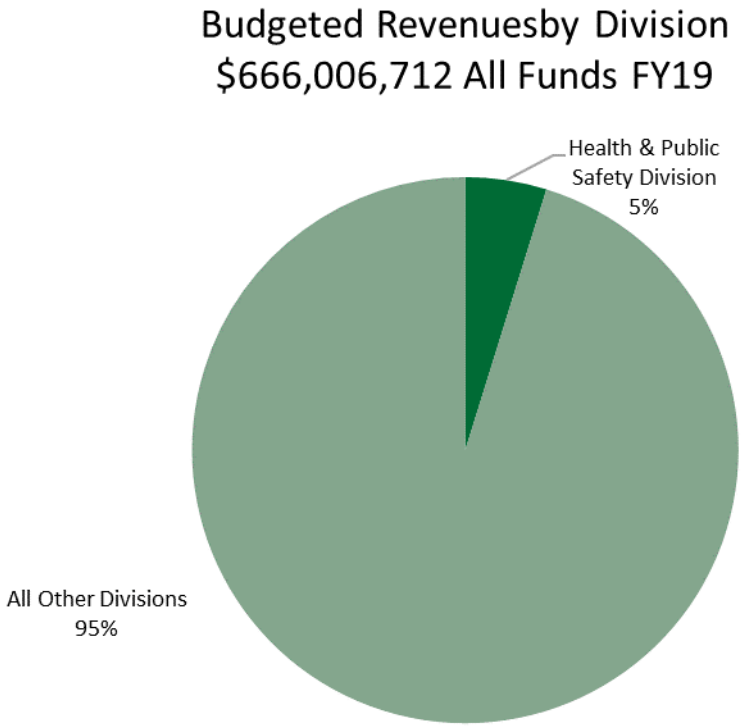
Health & Public Safety Division Expenditures				
Expenditure by Department	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	455,192	421,925	1,148,610	1,148,610
11005 1/16th PS GRT			160,000	160,000
Health & Public Safety Deputy County Manager	**455,192**	**421,925**	**1,308,610**	**1,308,610**
12901 GRANTS	20,097	56,000	38,000	38,000
11001 GENERAL FUND	3,815,064	4,279,103	4,432,586	4,432,586
Emergency Communications	**3,835,161**	**4,335,103**	**4,470,586**	**4,470,586**
11001 GENERAL FUND	23,270,339	24,796,177	23,537,789	23,537,789
12101 FIRE DISTRICTS	1,011,560	1,156,665	1,777,661	1,785,324
12102 EMS NM DEPT OF HEALTH	234,999	222,727	411,424	411,424
12901 GRANTS	126,211			
Fire & Rescue	**24,643,109**	**26,175,569**	**25,726,874**	**25,734,537**
11001 GENERAL FUND	325,389	580,673	610,613	610,613
12901 GRANTS	323,594	454,000	573,000	573,000
Office of Homeland Security & Emergency Management	**648,983**	**1,034,673**	**1,183,613**	**1,183,613**
11001 GENERAL FUND	6,070,218	7,387,490	7,542,879	7,542,879
12901 GRANTS	618,135	519,467	469,700	469,700
21002 REGIONAL JDYSC OPERATIONS	1,160,946	1,354,487	1,168,700	1,062,223
Youth Services Center	**7,849,298**	**9,261,443**	**9,181,279**	**9,074,802**
12003 1/16 HEALTHCARE GRT	774,696	800,000	800,000	800,000
12105 DEPT OF SUB ABUSE	672,132	989,104	628,362	628,362
12901 GRANTS	5,450,298	7,887,940	8,739,783	8,889,783
12006 1/8 BEHAVIORAL HEALTH GRT	1,153,471	20,549,002	21,189,714	21,616,113
Behavioral Health Services	**8,050,597**	**30,226,046**	**31,357,859**	**31,934,258**
11001 GENERAL FUND	1,562,426	2,072,440	2,157,214	2,157,214
11005 1/16th PS GRT			1,528,665	1,528,665
Animal Care Services	**1,562,426**	**2,072,440**	**3,685,878**	**3,685,878**
11001 GENERAL FUND	41,628,125	43,075,371	46,735,042	46,735,042
11005 1/16th PS GRT			874,762	874,762
12151 SO LAW ENF PROT	311,003	212,000	225,000	225,000
12151.1 DWI Seizures	120,755	138,746	110,681	15,789
12901 GRANTS	978,188	1,830,600	1,746,500	7,971,500
Sheriff's Office	**43,038,071**	**45,256,717**	**49,691,984**	**55,822,092**
Total Division Expenditures	**90,082,839**	**118,783,916**	**126,606,684**	**133,214,377**

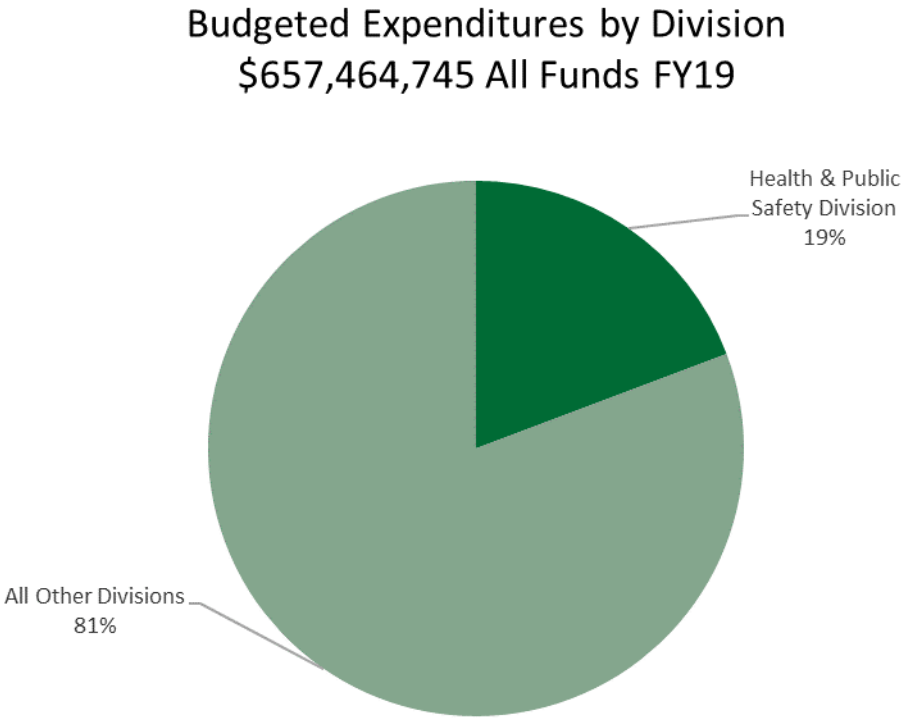
REVENUES AND EXPENDITURES BY DEPARTMENT





DIVISION REVENUES AND EXPENDITURES
as a percentage of total county





The program summaries on the following pages describe department operations and reflect the objectives of each department. These objectives are directly tied to the Countywide goals included in the strategic plan on pages 23-32 of the budget book.

Deputy County Manager Health & Public Safety

Why do we exist?

To provide support and guidance for the Health & Public Safety division through a well trained workforce and responsiveness to emergencies while actively engaging the community.

What do we do?

SERVICES

- ⇒ The Health & Public Safety Division oversees: Fire and Rescue, Youth Services Center, Animal Care Services, Behavioral Health Services , Office of Homeland Security & Emergency Management and Emergency Communications departments.
- ⇒ Serves as liaison to the elected office of the Sheriff's Office.
- ⇒ Ensure the community is safe and secure by protecting citizens and responding to emergencies, as well as educating the community about potential risks and hazards.
- ⇒ Departments within this Division fulfill the County's Strategic Plan Goal of Health & Public Safety, community where residents are safe from crime and injury.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	455,192	421,925	1,308,610	1,308,610
* Total Department Contribution				
****** Total Revenue Sources**	**455,192**	**421,925**	**1,308,610**	**1,308,610**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	383,253	415,950	1,127,425	1,127,425
* Salary and Benefits	383,253	415,950	1,127,425	1,127,425
11001 GENERAL FUND	71,939	5,975	21,186	21,186
11005 1/16th PS GRT			160,000	160,000
* Operating Expense	71,939	5,975	181,186	181,186
** Total Department Expenditures	455,192	421,925	1,308,610	1,308,610
**** Total Expenditures**	**455,192**	**421,925**	**1,308,610**	**1,308,610**
Full-time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	4.0	4.0	14.0	14.0
*** Total Full-Time Equivalents**	**4.0**	**4.0**	**14.0**	**14.0**

Emergency Communications

Strategic Plan Goals

Economic Vitality | **Public Safety** | Government Accountability | Community Health | Public Infrastructure

Why do we exist?

The mission of Emergency Communications is to enhance the quality of life by handling all 9-1-1 and other calls for service: dispatching necessary emergency services in a prompt, courteous, professional and correct manner. We strive to save lives, protect property, stop crimes, and prevent major fire loss while maintaining accurate information for our user agencies.

What do we do?

SERVICES

⇒ The Emergency Communications Department's personnel receive 9-1-1 and non-emergency calls for service, dispatch law enforcement and fire/rescue to the citizens in unincorporated Bernalillo County twenty-four hours a day, seven days a week.

⇒ Citizens can access Emergency Communications performance percentages on the internet.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O126	Obtain Emergency Fire Dispatch Accreditation			N/A	N/A	N/A	5	20
O71	Obtain Emergency Medical Dispatch Accreditation			N/A	17	0	15	20
P134	Answer 911 calls within 10 seconds			97%	91%	93%	90%	90%
P135	Ensure compliance with International Academy of Emergency Dispatch (IAED) protocols (%)			98%	98%	91%	95%	96%

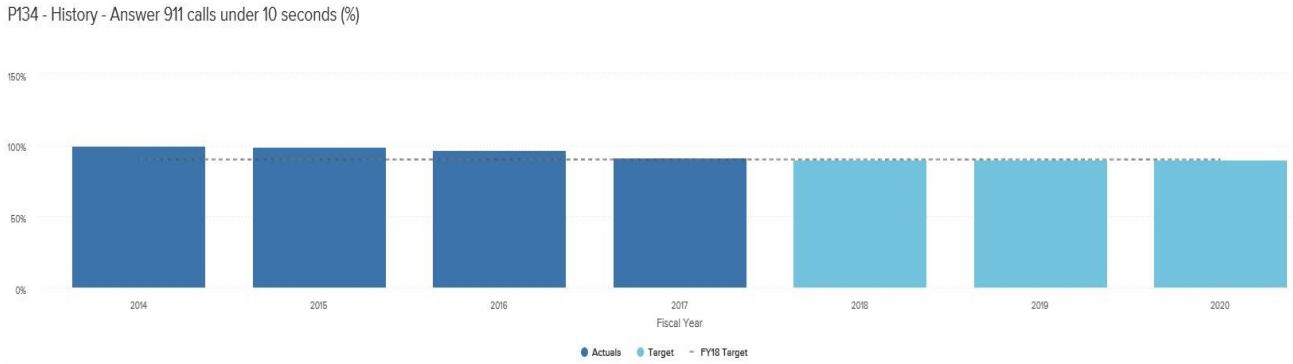
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

Increased Efficiency | Increased Effectiveness | Cost Avoidance/ Risk Mitigation | Transparency | Innovation

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/emergency-communications.aspx.



Goals by Business Strategy

Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O72	Enhance and redefine training program to Emergency Communications	Complete	FY18
O73	Develop processes to reduce overtime	Complete	FY18

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	3,815,064	4,279,103	4,432,586	4,432,586
12901 GRANTS	16,541			
* Intergovernmental	16,541			
12901 GRANTS		56,000	38,000	38,000
* Miscellaneous		56,000	38,000	38,000
** Total Department Contribution	16,541	56,000	38,000	38,000
****** Total Revenue Sources**	**3,831,605**	**4,335,103**	**4,470,586**	**4,470,586**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	3,266,336	3,696,542	3,850,025	3,850,025
* Salary and Benefits	3,266,336	3,696,542	3,850,025	3,850,025
11001 GENERAL FUND	548,728	582,561	582,561	582,561
12901 GRANTS	20,097	56,000	38,000	38,000
* Operating Expense	568,825	638,561	620,561	620,561
** Total Department Expenditures	3,835,161	4,335,103	4,470,586	4,470,586
**** Total Expenditures**	**3,835,161**	**4,335,103**	**4,470,586**	**4,470,586**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	54.0	54.0	53.0	53.0
*** Total Full-Time Equivalents**	**54.0**	**54.0**	**53.0**	**53.0**

Fire and Rescue

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

To protect lives and property through proactive education, prevention and response.

What do we do?

FIRE MARSHALL	TRAINING
⇒ Implement and enforce fire and safety codes, and any ordinances designating the Fire Department as the enforcement agency. ⇒ Services provided include: fire and arson investigations, plan review and building inspections on new and existing buildings and renovations, ground water protection, cooperation and coordination with movie production companies. ⇒ Inspect movie set, provide standby for film/large events.	⇒ Provide annual continuing education department-wide to its members in the areas of emergency medical services, firefighting, vehicle extrication, rope rescue, pump operations, wildland firefighting, hazardous materials and fire prevention. ⇒ Provide fitness assistance to all members of the department. ⇒ Participate annually in the wildland pack test and combat challenge.
SUPPORT SERVICES	**OPERATIONS**
⇒ Provide support services through public relations and school tours, and other community services as requested. ⇒ Promote department through social media. ⇒ Tech services.	⇒ Provide coordinated response to all emergencies within unincorporated areas of Bernalillo County. ⇒ Partner with Albuquerque fire department with “closest unit response” program.

EMS

⇒ Provide fire-rescue service oversight and partners with others in our community to improve available ambulance services.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O170	Develop joint training academy with Sheriff and MDC			N/A	N/A	N/A	75%	25%
O171	Construct new west side station			N/A	N/A	N/A	10%	30%
O172	Station 36 demolish & rebuild			N/A	N/A	N/A	10%	30%
O173	Update fire code to accommodate 2015 fire code requirements			N/A	N/A	N/A	100%	
O76	To improve the livability at fire station 43 to meet increased demands of overgrowth, wear, and tear by improving the facility.			N/A	50%	15%	35%	
P137	Time from dispatch to arrival for emergent calls within 10 minutes (%)			79%	80%	80%	90%	90%
P139	Reduction in fires classified as "undetermined" by providing an origin and cause determination. Able to determine cause and origin of fires target at 80%, with a target of 20% as undetermined. (%)			N/A	39%	0%	80%	80%
P181	Pre-fire reports (#)			N/A	N/A	N/A	108	108
P260	Automatic Aide - closest unit response			N/A	N/A	N/A	90	90
P261	Reduce loss of equipment and man hours as a result of injury and accident			N/A	N/A	N/A	99	89
P262	Maintain compliance/accuracy for business inspections			N/A	N/A	N/A	100%	100%
P263	Replace aging frontline fleet			N/A	N/A	N/A	2	2
P264	Fire fitness program to help personnel maintain and develop fitness			N/A	N/A	N/A	70%	70%

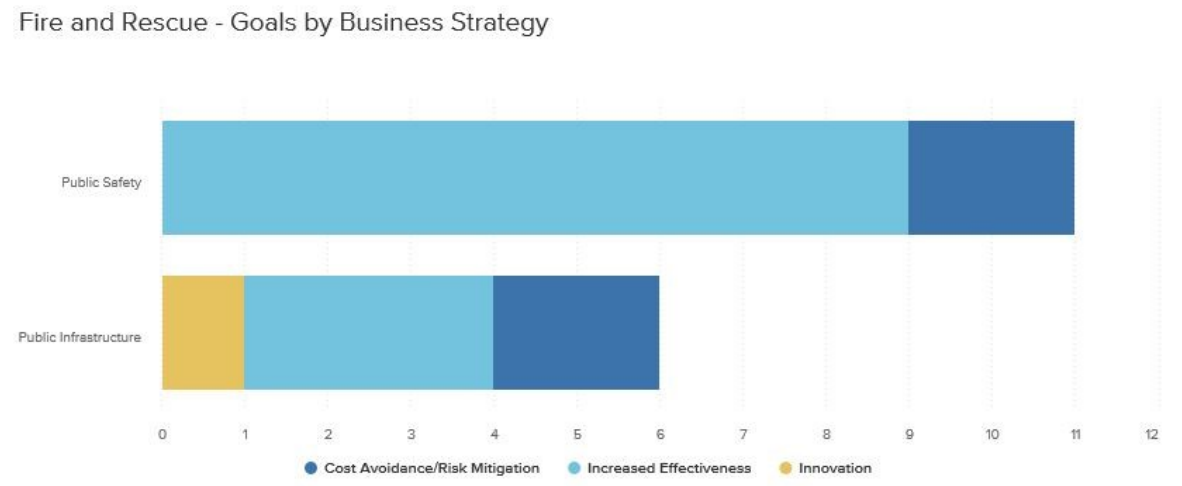
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/fire-and-rescue.aspx.

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O74	Improve service delivery, firefighter safety and Insurance Services Office (IS) training credit through an organized pre-fire planning program by July 2018	Complete	FY17*
O75	Replace aging frontline fleet	Complete	FY18*
O77	Obtain a new Patient Care Reporting (PCR) system to better the department's capability of obtaining, managing, and tracking data.	Complete	FY18
O78	Work towards Phase II of Cardiac Monitor plan replacement and obtain four more monitors and cradle point devices	Complete	FY18
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	22,402,020	24,335,056	23,076,450	23,076,206
11001 General Fund	126,211			
12901 GRANTS	104,463			
11001 GENERAL FUND	1,350,889			
12101 FIRE DISTRICTS	1,581,563			
* Intergovernmental	16-			
11001 GENERAL FUND	140,515		152,682	152,682
12101 FIRE DISTRICTS	158,710	222,727	411,424	411,424
12102 EMS NM DEPT OF HEALTH	299,209	222,727	564,106	564,106
* License, Fees, Services	2,580			
12101 FIRE DISTRICTS	209			
12102 EMS NM DEPT OF HEALTH	2,790			
* Investment Income	763,872	461,121	461,339	461,583
11001 GENERAL FUND	25,485	1,156,665	1,624,979	1,632,642
12101 FIRE DISTRICTS	112,302			
12102 EMS NM DEPT OF HEALTH				
12901 GRANTS	901,660	1,617,786	2,086,318	2,094,225
** Total Department Contribution	2,785,222	1,840,513	2,650,424	2,658,331
****** Total Revenue Sources**	**25,187,241**	**26,175,569**	**25,726,874**	**25,734,537**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	23,023,474	24,721,177	23,462,789	23,462,789
12901 GRANTS	8,579			
*** Salary and Benefits**	23,032,053	24,721,177	23,462,789	23,462,789
11001 GENERAL FUND	246,864	75,000	75,000	75,000
12101 FIRE DISTRICTS	316,950	1,156,665	1,777,661	1,785,324
12102 EMS NM DEPT OF HEALTH	234,999	222,727	411,424	411,424
12901 GRANTS	117,632			
*** Operating Expense**	916,446	1,454,392	2,264,085	2,271,748
12101 FIRE DISTRICTS	694,610			
* Capital Expenditures	1,154,187			
**** Total Department Expenditures**	24,643,109	26,175,569	25,726,874	25,734,537
**** Total Expenditures**	**24,643,109**	**26,175,569**	**25,726,874**	**25,734,537**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	251.0	251.0	249.0	249.0
*** Total Full-Time Equivalents**	**251.0**	**251.0**	**249.0**	**249.0**

Youth Services Center (YSC)

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The mission of the Bernalillo County Youth Services Center (YSC) is to protect the community from those youth placed in our custody in a safe, secure, and humane environment according to the principles of Direct Supervision and standards of the American Correctional Association. The Bernalillo County Youth Services Center is committed to creating and maintaining alternatives to detention through community supervision programs that promote education, healthy lifestyles, and positive choices for youth and their families.

What do we do?

SERVICES

- ⇒ The Bernalillo County Youth Services Center (YSC) is a 78-bed juvenile detention facility that houses male and female residents that have been charged with a delinquent act. YSC is a pre-adjudication facility, meaning all youth in our custody have not been "sentenced" and their case is working its way through the court process. The facility offers several programs that include education, recreation, therapeutic group activities, mental health and substance abuse counseling as well as community sponsored activities
- ⇒ Provides education from middle school to 12th grade to residents detained at YSC, which allows for transitioning back into their normal school setting.
- ⇒ For youth in the community, APS provides a transitional education program for youth that are long term suspended and a continuation school. APS also provides GED preparation and GED testing.
- ⇒ Provides alternative supervision programs that reduce length of stay at YSC. This includes GPS ankle bracelet monitoring and staff making home visits, and drug testing while youth are on court ordered conditions of release.
- ⇒ Provides behavioral health and substance abuse services for youth diagnosed with mental heath illnesses. This program has helped reduce recidivism.
- ⇒ Provides specific treatment programs that reduce lengths of stay in detention and are directed at youth issues.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O87	Complete phase two of "Get Automated" which involves implementation of a new Jail Management System (JMS) to modernize and mitigate liability			N/A	N/A	N/A	60%	40%
P148	Community Custody Program success rate (%)			83%	90%	90%	90%	90%
P149	Children's Community Mental Health Clinic attendance for appointments (%)			66%	64%	0%	70%	70%
P150	Average daily population in facility (#)			50	53	41	65	65

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

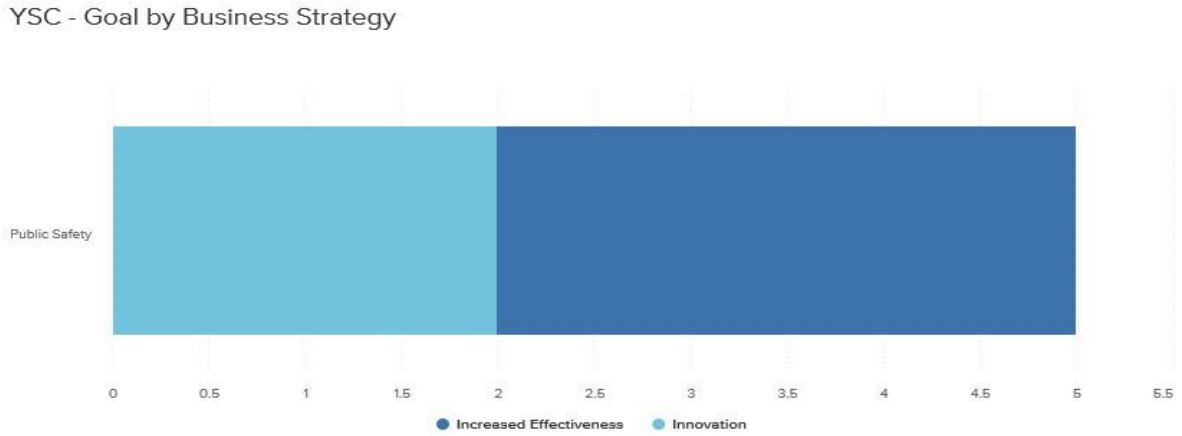
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/youth-services-center-ysc-.aspx.

P149 - History - Children's community mental health clinic attendance for appointments (%)

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
085	Continue to reduce room confinement time (isolation) in order to meet Juvenile Detention alternatives Initiative (JDAI) standard of 4 hours max by FY18 third quarter	Deferred	Future Review
O86	Implement Core Enrichment Programs (ex; Garden Program, Rope Course, Equine Therapy, Golf- First Tee Program, Canine Program)	Complete	FY16

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	5,839,388	7,140,130	7,321,166	7,321,167
12901 GRANTS	521,196			
* Intergovernmental	521,196			
11001 GENERAL FUND	230,324	247,360	221,712	221,712
21002 REGIONAL JDYSC OPERATIONS	1,062,224	1,062,223	1,062,223	1,062,223
* License, Fees, Services	1,292,548	1,309,583	1,283,935	1,283,935
21002 REGIONAL JDYSC OPERATIONS	680			
* Investment Income	680			
11001 GENERAL FUND	506			
12901 GRANTS		519,467	469,700	469,700
21002 REGIONAL JDYSC OPERATIONS	18,646	292,264	106,478	
*Miscellaneous	19,153	811,731	576,178	469,700
** Total Department Contribution	1,833,578	2,121,314	1,860,113	1,753,635
****** Total Revenue Sources**	**7,672,965**	**9,261,443**	**9,181,279**	**9,074,802**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	5,930,323	6,958,891	7,134,280	7,134,280
12901 GRANTS	376,719			
21002 REGIONAL JDYSC OPERATIONS	708,745	854,840	961,313	961,313
*** Salary and Benefits**	7,015,787	7,813,730	8,095,593	8,095,593
11001 GENERAL FUND	139,895	428,599	408,599	408,599
12901 GRANTS	241,416	519,467	469,700	469,700
21002 REGIONAL JDYSC OPERATIONS	452,200	499,647	207,387	100,910
*** Operating Expense**	833,511	1,447,713	1,085,686	979,209
**** Total Department Expenditures**	7,849,298	9,261,443	9,181,279	9,074,802
**** Total Expenditures**	**7,849,298**	**9,261,443**	**9,181,279**	**9,074,802**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	112.0	112.0	110.5	110.5
21002 REGIONAL JDYSC OPERATIONS	17.0	17.0	17.0	17.0
*** Total Full-Time Equivalents**	**129.0**	**129.0**	**127.5**	**127.5**

Office of Homeland Security and Emergency Management

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

Support the citizens of Bernalillo County through the operation of an Emergency Management program that focuses on preparing for, responding to and recovering from any type of event or incident that effects the citizens of the county.

What do we do?

SERVICES

- ⇒ Maintain countywide situational awareness during non-emergency operations.
- ⇒ Monitor/review the media outlets pertaining to emergency information, and large community events that may impact public safety.
- ⇒ Respond to planned and emergency events such as hazardous materials incidents, search/rescue, aircraft incidents.
- ⇒ Open and operate the county's Emergency Operations Center (EOC) to coordinate resources during a large scale event.
- ⇒ Serve as a liaison between Incident Commander and outside agencies.
- ⇒ Coordinate with county departments and divisions as it pertains to weather, emergency incidents, awareness incidents, and large scale incidents.
- ⇒ Facilitate the development, maintenance, dissemination, and revision of the County's Comprehensive Emergency Operations Plan (EOP), and the associated Emergency Support Functions (ESFs) annexes.
- ⇒ Submit the EOP plan to the New Mexico Department of Homeland Security and Emergency Management (NM DHSEM) for review every three years.
- ⇒ Coordinate & execute the county's annual exercise program to include conducting planning meetings, facilitating exercises and ensuring that a hot-wash and after-action meeting is conducted after each exercise and a comprehensive improvement plan is produced for each area of deficiency.
- ⇒ Applies on behalf of all Public Safety departments for all federal preparedness grants through NM-DHSEM to include the Homeland Security Grant Program (HSGP), the Emergency Management Performance Grant Program (EMPG).

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O130	Host or coordinate higher level Incident Command System (ICS) 300 or 400 class per quarter.			N/A	N/A	N/A	4	4
O131	Expand community outreach programs			N/A	N/A	N/A	4	4
P141	Monitor and provide technical assistance to ensure all employees are trained in required Incident Command System (ICS) courses (#) (converted from % to #)			N/A	7%	115%	2,375	2,375
P142	Execute awarded homeland security funds: State Homeland Security Grant Program (SHSGP) and Emergency Management Performance Grant (EMPG) in a way that will ensure each grant award is executed to maximum capacity (Minimal money reverted back) (%)			N/A	31%	53%	95%	95%
P143	Participate/conduct/observe 3 exercises as required by Emergency Management Performance Grant (EMPG) (3 staff members per exercise) (#)			N/A	9	9	6	9
P222	Ensure accuracy of county enrolled employees during county-wide mass notification (CODERED) system test			N/A	N/A	N/A	90%	90%
P223	Ensure 2 components of the Emergency Operations Plan (EOP) are reviewed annually			N/A	N/A	N/A	2	2
P224	Review and revise 1 county emergency management plan quarterly.			N/A	N/A	N/A	4	4

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

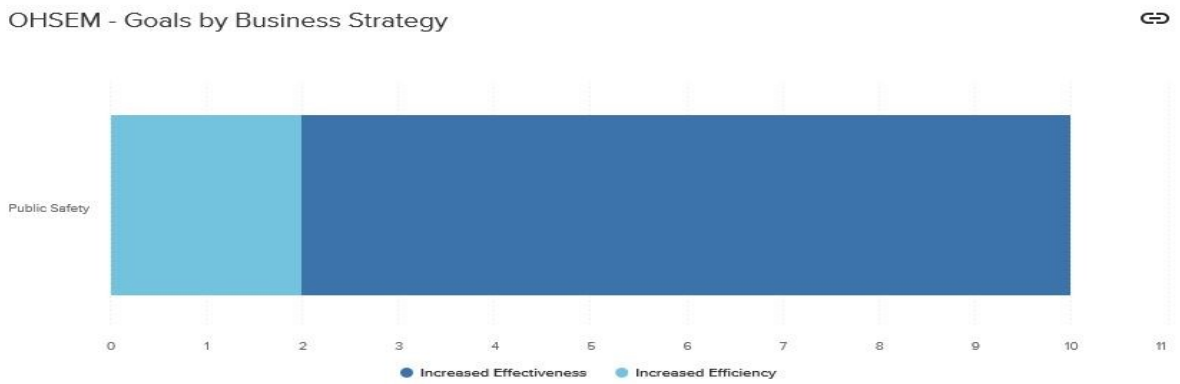
Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: https://www.bernco.gov/finance/office-of-homeland-security-and-emergency-management-ohsem.aspx.

P143-2 - Participate/conduct/observe 3 exercises (#)

9

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O79	Ensure 90% of all ESF (Emergency Support Function) staff members (13 of 15 Support Functions) are trained in the respective ESF Role within the County EOC (Emergency Operations Center)	Complete	FY18
O80	Ensure 30% of county departments complete or revise a Continuity of Operations Plans (COOP)	Deferred	FY18*
O81	Ensure 30% of county departments/divisions exercise COOP plans annually	Complete	Not Tracking*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	200,452	580,673	610,613	610,613
12901 GRANTS	400,414			
* Intergovernmental	400,414			
11001 GENERAL FUND	124,937			
12901 GRANTS		454,000	573,000	573,000
*Miscellaneous	124,937	454,000	573,000	573,000
** Total Department Contribution	525,350	454,000	573,000	573,000
**** Total Revenue Sources	**725,802**	**1,034,673**	**1,183,613**	**1,183,613**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	291,718	549,684	577,624	577,624
12901 GRANTS	134,466			
*** Salary and Benefits**	426,184	549,684	577,624	577,624
1101 General Fund	33,670	30,989	32,989	32,989
12901 GRANTS	189,129	454,000	573,000	573,000
*** Operating Expense**	222,799	484,989	605,989	605,989
**** Total Department Expenditures**	648,983	1,034,673	1,183,613	1,183,613
**** Total Expenditures**	**648,983**	**1,034,673**	**1,183,613**	**1,183,613**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund			8.0	8.0
*** Total Full-Time Equivalents**			**8.0**	**8.0**

Behavioral Health Services

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The mission of the Bernalillo County Behavioral Health Services is to provide programs, services and activities to reduce the incidence of DWI related fatalities and to reduce the impact of alcoholism, alcohol abuse, drug dependence and drug abuse on the community and make Bernalillo County a safer and healthier place to live and drive. Secondary, is to decrease the impact on the criminal justice system, primarily the revolving door at the Bernalillo County Metropolitan Detention Center. Improve and strategically provide services to those experiencing behavioral health issues in the community though joint efforts while leveraging resources through community and stakeholder input.

What do we do?

BEHAVORIAL HEALTH	ADDICTION TREAMENT SERVICES
⇒ Stably house individuals with behavioral health needs.	⇒ DWI Enforcement.
⇒ Prevent substance abuse and psychological distress through early identification - ACEs (Adverse Childhood Experiences).	⇒ DWI and Substance Abuse Prevention (Adults and Youth).
⇒ Improve services in the community that will stabilize individuals and prevent crisis.	⇒ DWI and Substance Abuse Treatment (Jail Based, Outpatient and Intensive Outpatient).
⇒ Crisis response and link to services for stabilization and recovery.	⇒ Alternatives to Sentencing (Jail Diversion).
	⇒ Tracking (Treatment).
	⇒ Evaluation (Ensure Evidence Based / Best Practices, Fidelity and Compliance).
	⇒ Social Model Detox.
	⇒ Transitional Living (Case Management).

Performance Measures & Objectives

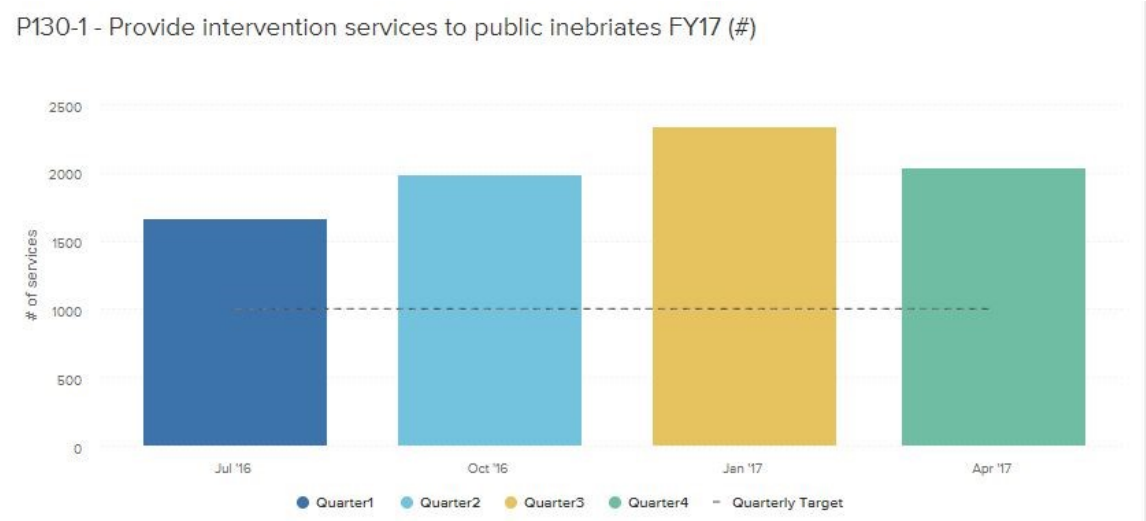
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O116	Implement Youth Transitional Living - (BHS)			N/A	N/A	N/A	67%	33%
O117	Implement Community Engagement Teams (CET) - (BHS)			N/A	N/A	80%	20%	
O118	Implement peer support drop in centers - (BHS)			N/A	N/A	N/A	100	
P130	Provide intervention services to public inebriates (admissions)			7,841	8,037	4,192	5,000	5,000
P131	Refer court orders to treatment service providers			1,066	483	226	500	500
P132	Provide substance abuse awareness and prevention services reaching Bernalillo County youth			80,000	8,129,065	227,584	50,000	50,000
P133	DWI Arrests through DWI Enforcement campaign			200	61	87	50	50
P198	Obtain supportive housing for clients - (BHS)			N/A	N/A	19	10	10
P199	Conduct site visits for ACEs providers (Adverse Childhood Experiences) - (BHS)			N/A	N/A	8	4	4
P200	Conduct trainings sessions for peers (Peer Support Services) - (BHS)			N/A	N/A	4	4	4
P201	Number of peers trained (Peer Support Services) - (BHS)			N/A	N/A	96	110	110
P202	Conduct case reviews for Mobile Crisis teams - (BHS)			N/A	N/A	0	4	4
P203	Conduct a DWI Enforcement campaign in targeting drunk drivers -(ATS)			N/A	N/A	61	78	78
P219	Conduct a Social Media Campaign targeting various age groups (Be Above the Influence)			N/A	N/A	N/A	50	50

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

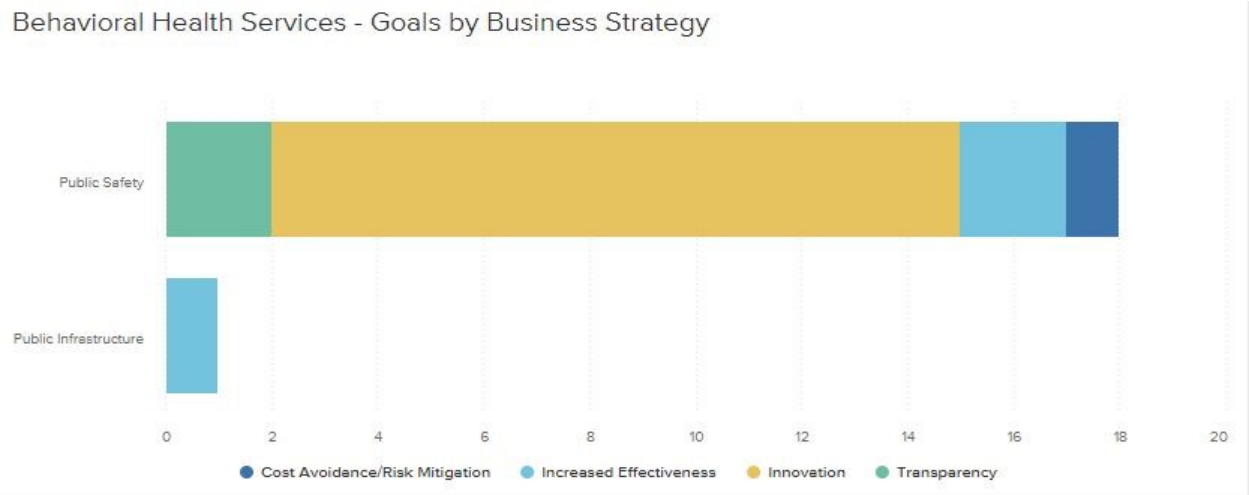
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/behavioral-health-services-.aspx.



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O66	Conduct a Social Media Campaign targeting various age groups (Be Above the Influence) - (ATS)	Complete	FY18*
O67	Conduct a DWI Enforcement campaign in targeting drunk drivers - (ATS)	Complete	FY17*
O69	Upgrade Metropolitan Assessment & Treatment Services (MATS) facility Heating, Ventilating, and Air Conditioning (HVAC) System - (ATS)	Complete	FY17
O70	Install Security Gate and Parking Lot at Metropolitan Assessment & Treatment Services (MATS) Campus -(ATS)	Complete	FY17
O119	Implement Mobile Crisis Teams - (BHS)	Complete	FY18
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution				
12901 GRANTS	6,068,357			
* Intergovernmental	6,068,357			
12006 1/8 BEHAVIORAL HEALTH GRT	20,294,198	20,549,002	21,319,945	21,746,344
* HH Pledged GRT Rev	20,294,198	20,549,002	21,319,945	21,746,344
12105 DEPT OF SUB ABUSE	803,596	989,104	628,362	628,362
12901 GRANTS	16,078	7,887,940	8,739,783	8,889,783
* Miscellaneous	819,674	8,877,044	9,368,145	9,518,145
** Total Department Contribution	27,182,229	8,877,044	9,368,145	9,518,145
****** Total Revenue Sources**	**27,182,229**	**30,226,046**	**23,663,616**	**25,366,982**

Expenditures by Fund & Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
12003 1/16 HEALTHCARE GRT	50,304-			
12006 1/8 BEHAVIORAL HEALTH GRT	203,785	301,453	2,364,514	2,364,514
12105 DEPARTMENT OF SUBSTANCE ABUSE	181,809	456,049	214,314	214,314
12901 GRANTS	3,228,129			
* Salary and Benefits	3,563,418	757,502	2,578,828	2,578,828
12003 1/16 HEALTHCARE GRT	825,000	800,000	800,000	800,000
12006 1/8 BEHAVIORAL HEALTH GRT	949,686	20,247,549	18,825,200	19,251,599
12105 DEPARTMENT OF SUBSTANCE ABUSE	490,323	533,055	414,048	414,048
12901 GRANTS	2,083,703	7,887,940	8,739,783	8,889,783
* Operating Expense	4,348,713	29,468,544	28,779,031	29,355,430
12901 GRANTS	138,466			
* Capital Expenditures	138,466			
** Total Department Expenditures	8,050,597	30,226,046	31,357,859	31,934,258
**** Total Expenditures**	**8,050,597**	**30,226,046**	**31,357,859**	**31,934,258**

Full–Time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
12901 GRANTS	58.0	58.0	56.0	56.0
12003 1/16 HEALTHCARE GRT	1.0	1.0		
12006 1/8 BEHAVIORAL HEALTH GRT	1.0	1.0	23.0	23.0
12105 DEPARTMENT OF SUBSTANCE ABUSE	5.0	5.0	4.0	4.0
*** Total Full-Time Equivalent s**	**66.0**	**66.0**	**83.0**	**83.0**

Animal Care Services

Strategic Plan Goals

- Economic Vitality
- **Public Safety**
- Government Accountability
- Community Health
- Public Infrastructure

Why do we exist?

Bernalillo County Animal Care Services is committed to providing the highest level of services and protection to both the citizens and the animals of our community by effectively and humanely enforcing the ordinances as they pertain to animal care and the public's health, safety and welfare. We are dedicated to protecting the citizens of Bernalillo County from animal related injury and disease and further committed to protecting the animals we share our community with from abuse and neglect.

What do we do?

SERVICES

- ⇒ Provide enforcement of all local and state codes pertaining to the welfare of animals and ensure public health and safety when pertaining to animals.
- ⇒ Track rabies vaccinations in Bernalillo County of all dogs, cats and ferrets.
- ⇒ Provide licensing and permitting of animal establishments and animal operations throughout the County.
- ⇒ Provide animal adoption, reclaim, relinquishment and disposal services
- ⇒ Provide community training, education and outreach with regard to animal care and animal issues.
- ⇒ Provide a public spay, neuter and rabies voucher program to reduce the cost for these services.
- ⇒ Provide resource and referral services pertaining to animal care and animal issues including behavioral problem and information.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O102	Review/Implement Fee Structure/ Schedule			N/A	N/A	0%	75%	
O61	Build a new full service animal care shel-tering and resource center in the South Valley			N/A	3%	90%	7%	N/A
O62	Maintain statistical data that accurately reports animal intake and disposition for the new shelter			N/A	50%	25%	25%	
O63	Become a certified euthanasia facility under our licensed veterinary based on state requirements and save taxpayer dollars by reducing the need for private veterinary contract for service. (converted from # to %)			N/A	2	0	100%	
O64	Update license portion of code to stream-line the process for the community			N/A	N/A	N/A	25%	75%
O65	Provide educational programming for children			N/A	N/A	N/A	300	600
P123	Increase License compliance annually (baseline 2395 FY15 Actuals) (#))			N/A	2,130	1,447	3,000	3,200
P125	Response for non-emergency calls within 24 hours (%)			100%	97%	91%	100%	100%
P126	Response for emergency calls within one hour (%)			100%	87%	87%	100%	100%
P179	Number of SNAP vouchers handed out (#)			N/A	746	573	700	600
P182	Number of SNAP vouchers utilized (#)			N/A	340	254	350	300
P212	Increase in house spay/neuter program (#)			N/A	N/A	N/A	50	75

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

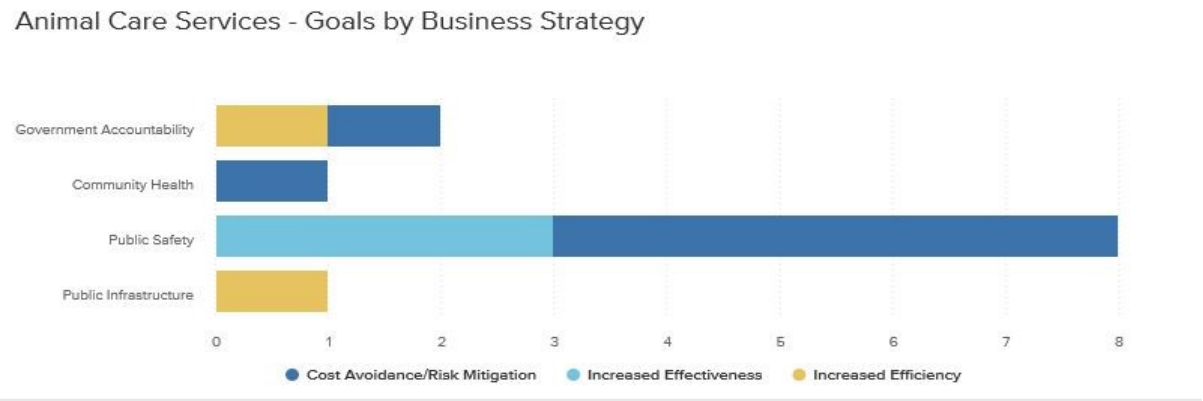
Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/animal-care.aspx.

P123-2 -Increase license compliance annually (#)

2,130

Goals by Business Strategy



Prior Year Objectives

Prior year objectives are ongoing for FY19-20, see table above for current or new objectives.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	1,525,700	2,035,640	3,649,078	3,649,078
11001 GENERAL FUND	34,807	36,800	36,800	36,800
* License, Fees, Services	34,807	36,800	36,800	36,800
11001 GENERAL FUND	1,919			
* Miscellaneous	1,919			
** Total Department Contribution	36,726	36,800	36,800	36,800
****** Total Revenue Sources**	**1,562,426**	**2,072,440**	**3,685,878**	**3,685,878**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	846,755	1,087,645	1,172,419	1,172,419
11005 1/16th PS GRT			1,207,301	1,207,301
* Salary and Benefits	846,755	1,087,645	2,379,719	2,379,719
11001 GENERAL FUND	715,672	984,795	984,795	984,795
11005 1/16th PS GRT			321,364	321,364
* Operating Expense	715,672	984,795	1,306,159	1,306,159
** Total Department Expenditures	1,562,426	2,072,440	3,685,878	3,685,878
**** Total Expenditures**	**1,562,426**	**2,072,440**	**3,685,878**	**3,685,878**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	17.0	17.0	18.0	18.0
11006 PS GRT FUND			20.0	20.0
*** Total Full-Time Equivalents**	**17.0**	**17.0**	**38.0**	**38.0**

Sheriff

Strategic Plan Goals

Economic Vitality

Public Safety

Government Accountability

Community Health

Public Infrastructure

Why do we exist?

The Primary mission of the Bernalillo County Sheriff's Office (BCSO) includes the protection of life and property; resolution of conflict; creating and maintaining a feeling of security in the community; pro-actively reducing the opportunities for the commission of crime; identification, apprehension and prosecution of offenders of the laws; and the preservation of peace. We accept as part of our mission the responsibility to provide for a quality of life in our community.

What do we do?

HEADQUARTERS

⇒ Acts as the Executive Branch of the Sheriff's Department.

⇒ Manages legal counsel, public information officer, grant unit, billings for reimbursable overtime, and internal affairs.

METRO AIR UNIT

⇒ Provides air support for thousands of emergency situations including law enforcement, firefighting, search and rescue, special weapons, tactics support, and emergency response team deployments.

⇒ Supports animal control, zoning, youth, and various community events.

CRIMINAL INVESTIGATION DIVISION

⇒ Provides the following services: Violent Crimes, Homicide Unit, Special Victims Unit (SVU), Narcotics, Crime Scene analysis and Investigations, White Collar crime, Sex Offender Registration Team (SORT), Property Crimes, USMS Task Force, Alcohol, Tobacco and Firearms (ATF) Task Force, Ghost Unit, Regional Computer Forensic Laboratory, Special Investigations/Intelligence Unit, Cold Case, Fugitive Apprehension & Surveillance Team (FAST), participation in the Federal Bureau of Investigation (FBI) Task Force, and Drug Enforcement Agency (DEA) Task Force.

JUDICIAL OPERATIONS DIVISION

⇒ Provides the following services: Civil Process, District Court/ Juvenile Court Security, Extraditions of prisoners, Warrants Section, Sexual Offenders Registration tracking unit, Public Safety Center, Court Liaison, and District Attorney Liaison Unit.

Performance Measures & Objectives

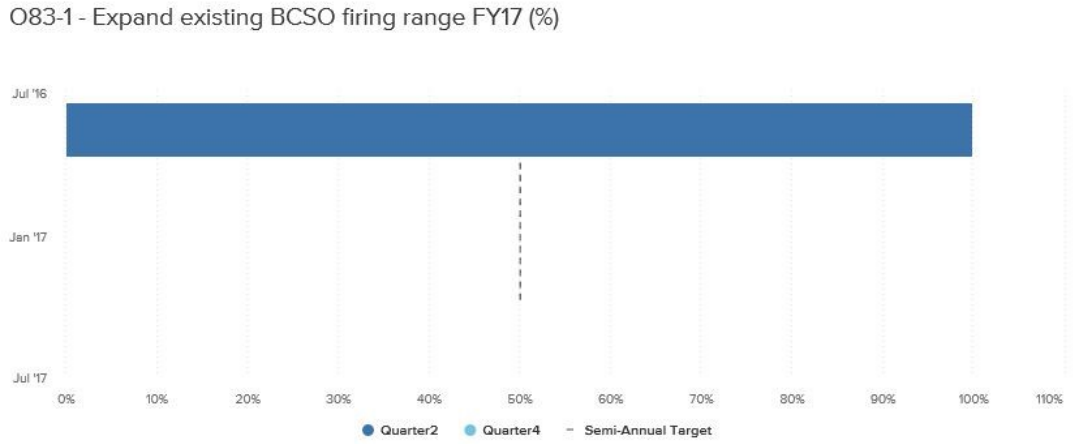
ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O108	Build a Sheriff's NE Substation (Northeast Heights)			N/A	N/A	N/A	N/A	100%
O148	Implement RMS/CAD system.			N/A	N/A	N/A	50%	50%
O82	Develop and expand intelligence data for utilization by the Law Enforcement Intelligence section			N/A	75%	0%	25%	
P144	Respond to priority one (emergency) calls in under 10 minutes (%)			N/A	66%	67%	80%	80%
P145	Respond to priority two (non-emergency) calls in under 20 minutes (%)			N/A	89%	89%	80%	80%
P242	Increase number of sworn deputies			N/A	N/A	N/A	10	10

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

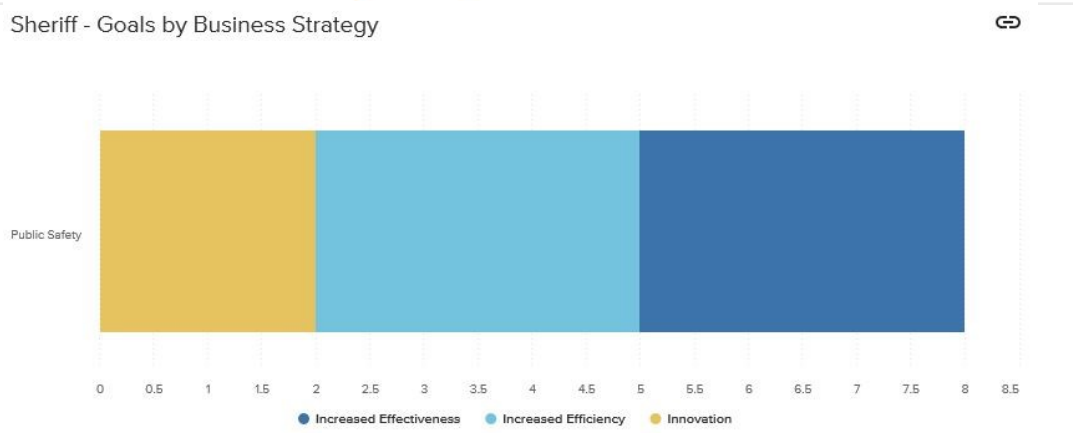
Business Strategy Legend

Performance Highlights

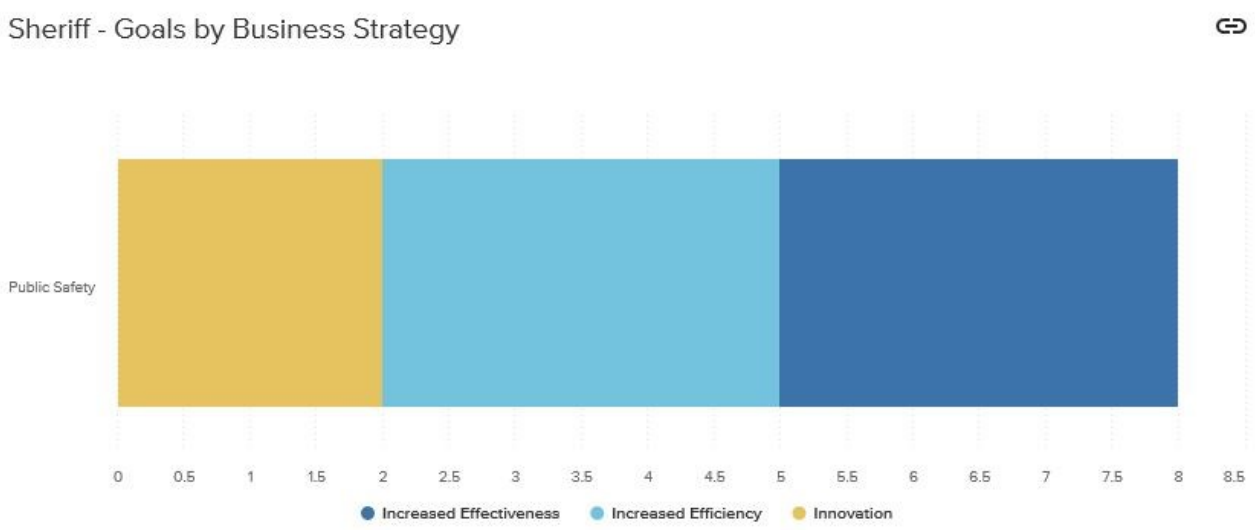
The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://www.bernco.gov/finance/sheriff.aspx.



Goals by Business Strategy



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O83	Expand existing Bernalillo County Sheriff Office (BCSO) Firing Range from 20 to 30 targets. Develop an up to date range that can accommodate the academy personnel and BCSO training needs. Currently the 20 targets do not accommodate all the cadets in academy class. This creates dual training periods.	Complete	FY18
O84	Implement and develop processes in the Traffic Citation System (TraCS). Working in conjunction with the City of Albuquerque (CoA) to eliminate the manual process of printing police reports and hand delivering to Albuquerque Police Department (APD) for manual entry into the current system. This new process will provide efficiencies in both departments.	Complete	FY17

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	40,479,838	42,494,666	46,518,111	46,518,111
12901 GRANTS	833,776			
* Intergovernmental	833,776			
11001 GENERAL FUND	844,933	567,205	1,091,692	1,091,692
12151 SO LAW ENF PROT	231,000	212,000	225,000	225,000
12151.1 DWI Seizures	63,824	50,000		
* License, Fees, Services	1,139,757	829,205	1,316,692	1,316,692
12151 SO LAW ENF PROT	118			
12151.1 DWI Seizures	416			
* Investment Income	534			
11001 GENERAL FUND	303,353	13,500		
12150 SO INVESTIG/FED NARC	200,117			
12151.1 DWI Seizures		88,746	110,681	15,789
12901 GRANTS	119,206	1,830,600	1,746,500	7,971,500
* Miscellaneous	622,677	1,932,846	1,857,181	7,987,289
** Total Department Contribution	2,596,744	2,762,051	3,173,873	9,303,981
****** Total Revenue Sources**	**43,076,582**	**45,256,717**	**49,691,984**	**55,822,092**

Expenditures by Category and Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	38,801,257	39,467,780	41,036,051	41,036,051
11005 1/16th PS GRT			874,762	874,762
12151.1 DWI Seizures	82,723	83,346	82,462	
12901 GRANTS	377,763			
* Salary and Benefits	39,261,743	39,551,126	41,993,275	41,910,813
11001 GENERAL FUND	2,689,896	3,607,591	5,698,991	5,698,991
12151 STATE GRANT ENHANCE LAW ENF	216,045	212,000	225,000	225,000
12151.1 DWI Seizures	38,031	55,400	28,219	15,789
12901 GRANTS	201,299	1,830,600	1,746,500	7,971,500
* Operating Expense	3,145,271	5,705,591	7,698,709	13,911,280
11001 GENERAL FUND	136,972			
12151 STATE GRANT ENHANCE LAW ENF	94,958			
12901 GRANTS	399,127			
* Capital Expenditures	631,057			
** Total Department Expenditures	43,038,071	45,256,717	49,691,984	55,822,092
**** Total Expenditures**	**43,038,071**	**45,716,297**	**49,691,984**	**55,822,092**

Full-time Equivalents by Fund	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
11001 GENERAL FUND	408.0	408.0	411.0	411.0
11006 PS GRT FUND			10.0	10.0
*** Total Full-Time Equivalents**	**408.0**	**408.0**	**421.0**	**421.0**

GENERAL SERVICES

DEPUTY COUNTY MANAGER FOR GENERAL SERVICES

The deputy county manager of the General Services Division oversees and is responsible for operations of all departments within the division.

PROCUREMENT AND BUSINESS SERVICES

Procurement and Business Services Department ensures the county's purchases and payments are in alignment with best practices and ensures compliance with local/state/federal laws and regulations, ensures solicitations are transparent, fair and competitive, while providing the utmost value to maximize public funds.

RISK MANAGEMENT

The Risk Management Department provides integrated risk management solutions to county departments in order to protect people and safeguard assets through services, including risk awareness, risk financing, risk control, risk transfer, and claims management.

REAL ESTATE/RIGHT OF WAY

The Real Estate/ Right of Way section ensures that real estate and right of way preservation activities, related to acquisition and disposition, are in compliance with local/state/federal laws and regulations, in order to support and advance the county's long-range plans.

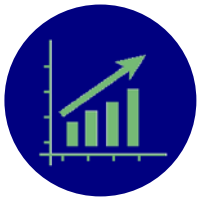
CONSTITUENT AND SUPPORT SERVICES

The Constituent and Support Services Department provides support to county residents and internal departments by serving as a single point-of-contact. The department provides internal printing and graphic services, along with the professional fabrication of traffic signage and the creation of promotional signage for county events.

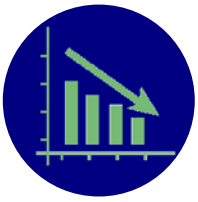
GENERAL SERVICES DIVISION

The General Services Division oversees Risk Management, Real Estate & Right of Way, Constituent & Support Services, and Procurement & Business Services Departments.

80
FULL TIME EMPLOYEES

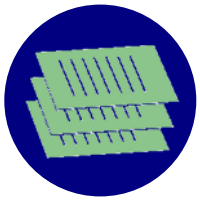


$12,181,730
DEP. REVENUES



$20,504,330
DEP. EXPENDITURES

5
NUMBER OF DEPARTMENTS



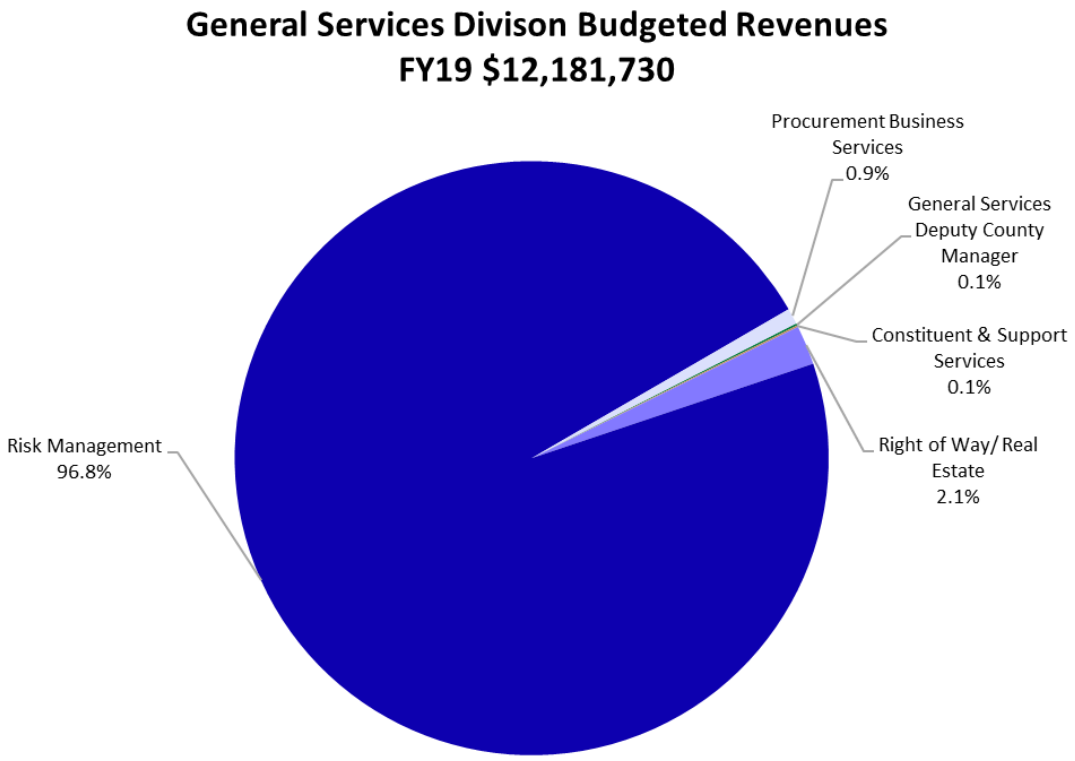
2
REVENUE SOURCE(S)

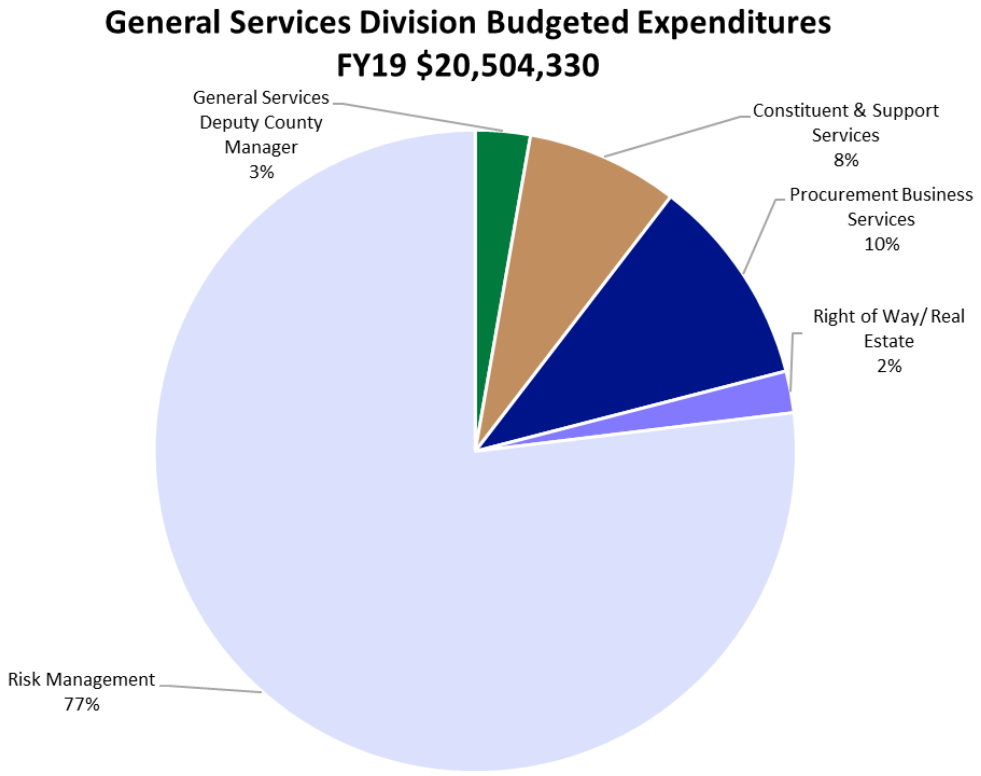
General Services Division Revenues

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	14,310	18,900	13,920	13,920
General Services Deputy County Manager	**14,310**	**18,900**	**13,920**	**13,920**
11001 GENERAL FUND	42,000		12,000	12,000
Constituent & Support Services	**42,000**		**12,000**	**12,000**
11001 GENERAL FUND	104,660	123,600	104,600	104,600
Procurement Business Services	**104,660**	**123,600**	**104,600**	**104,600**
11001 GENERAL FUND	18,130	10,452	260,328	265,535
Right of Way/Real Estate	**18,130**	**10,452**	**260,328**	**265,535**
11001 GENERAL FUND	80	75,000	25,000	25,000
22001 RISK MANAGEMENT FUND	9,293,032	10,251,229	11,765,882	12,631,882
Risk Management	**9,293,112**	**10,326,229**	**11,790,882**	**12,656,882**
Total Division Contribution	**9,472,212**	**10,479,181**	**12,181,730**	**13,052,937**
General Revenue Support	8,837,848	8,912,630	8,322,600	8,317,393
Total Division Revenues	**18,310,061**	**19,391,811**	**20,504,330**	**21,370,330**

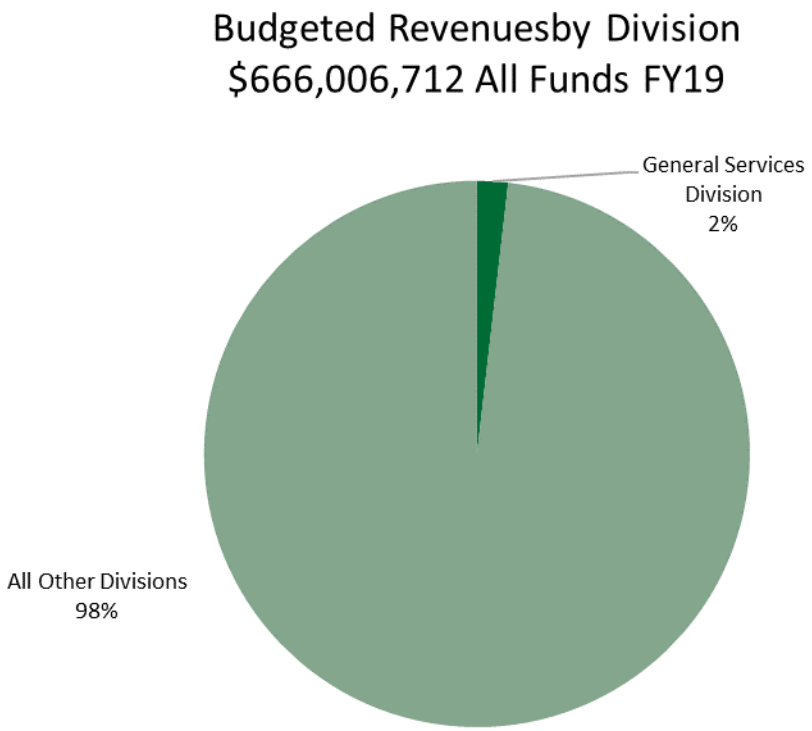
General Services Division Expenditures				
Expenditures by Category and Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	473,781	524,744	566,624	566,624
General Services Deputy County Manager	**473,781**	**524,744**	**566,624**	**566,624**
11001 GENERAL FUND	1,346,520	1,492,227	1,570,859	1,570,859
Constituent & Support Services	**1,346,520**	**1,492,227**	**1,570,859**	**1,570,859**
11001 GENERAL FUND	1,555,902	1,978,173	2,033,991	2,033,991
12006 1/8 BEHAVIORAL HEALTH GRT			130,231	130,231
Procurement Business Services	**1,555,902**	**1,978,173**	**2,164,221**	**2,164,221**
11001 GENERAL FUND	355,893	391,841	430,108	430,108
Right of Way/Real Estate	**355,893**	**391,841**	**430,108**	**430,108**
11001 GENERAL FUND	5,284,932	4,753,598	4,006,634	4,006,634
22001 RISK MANAGEMENT FUND	9,098,053	10,251,229	11,765,882	12,631,882
Risk Management	**14,382,986**	**15,004,827**	**15,772,516**	**16,638,516**
Total Division Expenditures	**18,115,082**	**19,391,811**	**20,504,330**	**21,370,330**

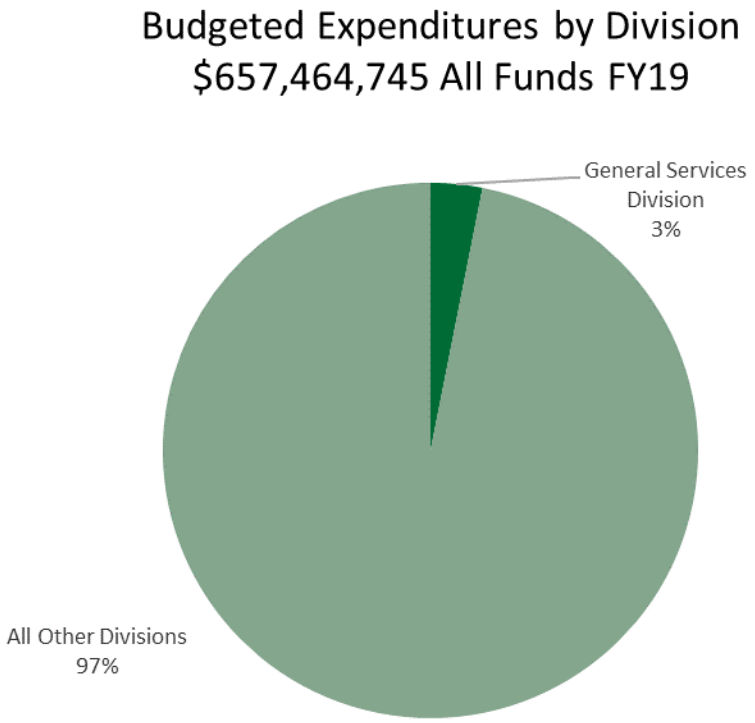
REVENUES AND EXPENDITURES BY DEPARTMENT





DIVISION REVENUES AND EXPENDITURES
as a percentage of total county





The program summaries on the following pages describe department operations and reflect the objectives of each department. These objectives are directly tied to the Countywide goals included in the strategic plan on pages 23-32 of the budget book.

Deputy County Manager General Services

Why do we exist?

It is the mission of the General Services Division to better serve the public and county departments by providing exceptional customer service, effective communication, ethical business practices, and streamlined operations while being effective stewards of county resources.

What do we do?

SERVICES

- ⇒ The General Services Division oversees: Risk Management, Procurement & Business Services, Real Estate/ Right of Way, and Constituents & Support Services Departments.
- ⇒ The General Services Division consists of a broad range of logistical and innovative services from the procurement of goods/ services and the payment of invoices, risk management, printing services, fabrication of traffic and nontraffic signage, real estate transactions, assisting with constituent inquiries, and resolutions to state-mandated programs.
- ⇒ Departments within this Division fulfill Bernalillo County's Strategic Plan Goal of Government Accountability, ensuring transparency and good stewardship of taxpayer dollars.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	459,471	505,844	552,704	552,704
11001 GENERAL FUND	14,310	18,900	13,920	13,920
* Miscellaneous	14,310	18,900	13,920	13,920
** Total Department Contribution	14,310	18,900	13,920	13,920
****** Total Revenue Sources**	**473,781**	**524,744**	**566,624**	**566,624**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	408,121	448,856	494,814	494,814
* Salary and Benefits	408,121	448,856	494,814	494,814
11001 GENERAL FUND	65,660	75,888	71,810	71,810
* Operating Expense	65,660	75,888	71,810	71,810
** Total Department Expenditures	473,781	524,744	566,624	566,624
**** Total Expenditures**	**473,781**	**524,744**	**566,624**	**566,624**
Full-time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	5.0	5.0	5.0	5.0
*** Total Full-Time Equivalents**	**5.0**	**5.0**	**5.0**	**5.0**

Procurement & Business Services

Strategic Plan Goals

- Economic Vitality
- Public Safety
- **Government Accountability**
- Community Health
- Public Infrastructure

Why do we exist?

The Procurement and Business Services Department continuously strives to deliver the highest level of customer service to user departments and vendors while ensuring purchases and vendor payments are in alignment with state statutes and that solicitations are transparent, fair and competitive while providing the utmost value to maximize public funds.

What do we do?

PURCHASING	ACCOUNTS PAYABLE
⇒ Procure tangible personal property, services and construction for all county departments including management and oversight of all procurements utilizing federal, state, and local appropriations.	⇒ Issue prompt and accurate payments; transfers and disbursements to vendors, employees and others.
⇒ Manage contracts.	⇒ Maintain the Vendor Master File.
⇒ Maintain the Credit Card Program.	⇒ Disburse IRS Form 1099 to applicable vendors and file with the IRS.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Target	FY 20 Target
O165	Reduce the number of desktop printers, network printers, copiers for move to Alvarado Square			N/A	N/A	N/A	75%	25%
O166	Implement Electronic Bids for online solicitations			N/A	N/A	N/A	70%	30%
P114	Purchase Order Process time (business days) (#)			3	3	2	5	5
P115	Request for Bid (RFB) process time (business days) (#)			40	46	25	50	50
P116	Request for Proposal (RFP) process time (business days) (#)			77	42	47	80	80
P117	Invoices paid within 30 days of invoice receipt			82%	86%	84%	83%	85%
P255	Resolve issues with posting date older than 61-90 days within the Goods Receipt/Invoice Receipt (GRIR) Liability Report			N/A	N/A	N/A	95%	95%
P256	Resolve issues with posting date between 31-60 days in the Goods Receipt/Invoice Receipt (GRIR) Liability Report			N/A	N/A	N/A	90%	90%

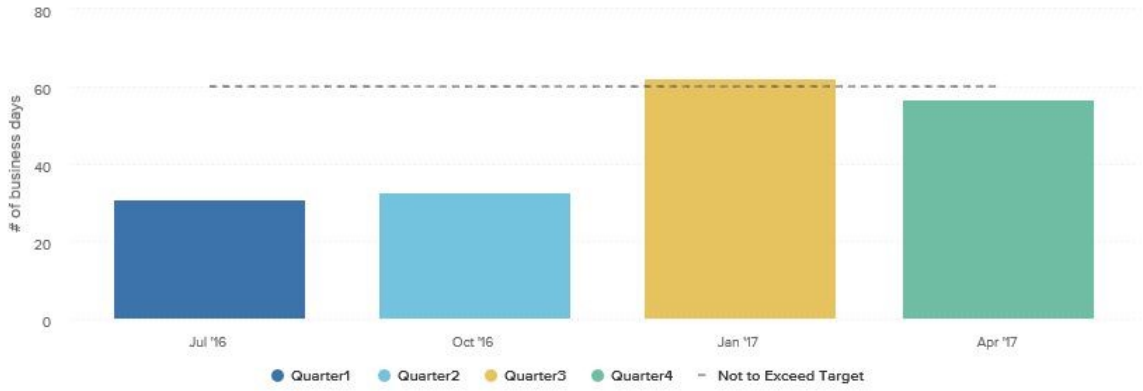
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

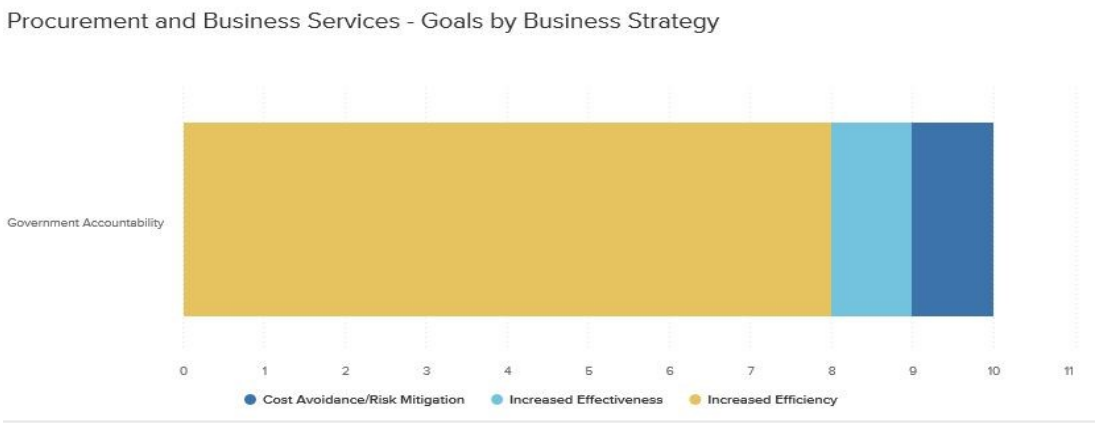
Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/general-services-procurement-and-business-services.aspx.

P115-1 - Request for bid (RFB) process time FY17 (#)



Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
053	Create an internal vendor catalog to enhance Requisitioner auto purchase order capabilities	Deferred	Future Review
O54	Determine demand for training courses/workshops to include, but not limited to procurement methods, shopping carts, Purchase Order (PO) change and contracts	Complete	FY17
056	Resolve issues within the Goods Receipt/Invoice Receipt (GRIR) Liability Report resulting in 95% of lines with a posting date less than 90/60 days.	Complete	FY18*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	1,451,242	1,854,573	2,059,621	2,059,621
11001 General Fund	104,660	123,600	104,600	104,600
*Miscellaneous	104,660	123,600	104,600	104,600
** Total Department Contribution	104,660	123,600	104,600	104,600
**** Total Revenue Sources	**1,555,902**	**1,978,173**	**2,164,221**	**2,164,221**

Expenditures by Fund & Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 General Fund	1,466,141	1,874,708	1,930,526	1,930,526
12006 1/8 BEHAVIORAL HEALTH GRT			130,231	130,231
*** Salary and Benefits**	1,466,141	1,874,708	2,060,756	2,060,756
1101 General Fund	89,761	103,465	103,465	103,465
*** Operating Expense**	89,761	103,465	103,465	103,465
**** Total Department Expenditures**	1,555,902	1,978,173	2,164,221	2,164,221
**** Total Expenditures**	**1,555,902**	**1,978,173**	**2,164,221**	**2,164,221**

Full–Time Equivalents by Fund	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
11001 GENERAL FUND	28.0	28.0	28.0	28.0
12006 1/8 BEHAVIORAL HEALTH GRT			2.0	2.0
*** Total Full-Time Equivalents**	**28.0**	**28.0**	**30.0**	**30.0**

Risk Management

Strategic Plan Goals

Economic Vitality | Public Safety | **Government Accountability** | Community Health | Public Infrastructure

Why do we exist?

To provide integrated risk management solutions to Bernalillo County Departments in order to protect people and safeguard assets through services including risk awareness, risk financing, risk control, risk transfer, claims management, and compliance .

What do we do?

LOSS CONTROL/ SAFETY

- ⇒ Host OSHA-10 Education Program.
- ⇒ Defensive Driving Classes.
- ⇒ Conduct safe work observations.
- ⇒ Conduct safety supervisor training.
- ⇒ Conduct "focus four" training (eyes on path, etc.).
- ⇒ Compliance department evaluations (fire life inspections).
- ⇒ Safety improvement plan.
- ⇒ Accident investigations.
- ⇒ Update county emergency response action plan.

RECORDS MANAGEMENT

- ⇒ Supports County Records Standardization.
- ⇒ Oversees County Records storage/actively manages contract with vendors.
- ⇒ Coordinates County Records retention schedules and record destruction with departments.
- ⇒ Support move to Alvarado Square.
- ⇒ Train departments on Imaging Plan.

QUALITY ASSURANCE

- ⇒ Provide audit services for county departments.
- ⇒ Provide Baldrige project management and technical assistance to the county.

OPERATIONS AND FINANCE

- ⇒ Oversees Workers' Comp., Multi-Line finances for County.
- ⇒ Maintains and oversees Driver Maintenance in collaboration with MVD for County employees.
- ⇒ Insurance reviews.

CLAIMS

- ⇒ Multi-Line claim management services.
- ⇒ Workers' Comp services.
- ⇒ TORT claims.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O144	Plan and complete the inventory and proper disposition of all physical public records prior to the County's move to Alvarado Square.			N/A	N/A	N/A	70%	15%
P204	Conduct safety work observations for MDC			N/A	N/A	N/A	120	120
P205	Conduct power trainings for MDC			N/A	N/A	N/A	60	60
P210	Provide refresher training to Records Liaisons			N/A	N/A	N/A	100	100
P211	Provide Ecourse training to county employees (#)			N/A	N/A	1,599	2,000	2,000
P236	Train supervisors on Administrative Instructions Risk Management 07 & 08			N/A	N/A	N/A	90%	90%

N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

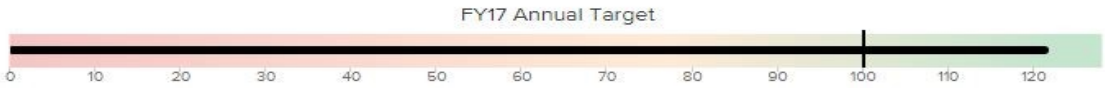
Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/general-services-risk-management.aspx.

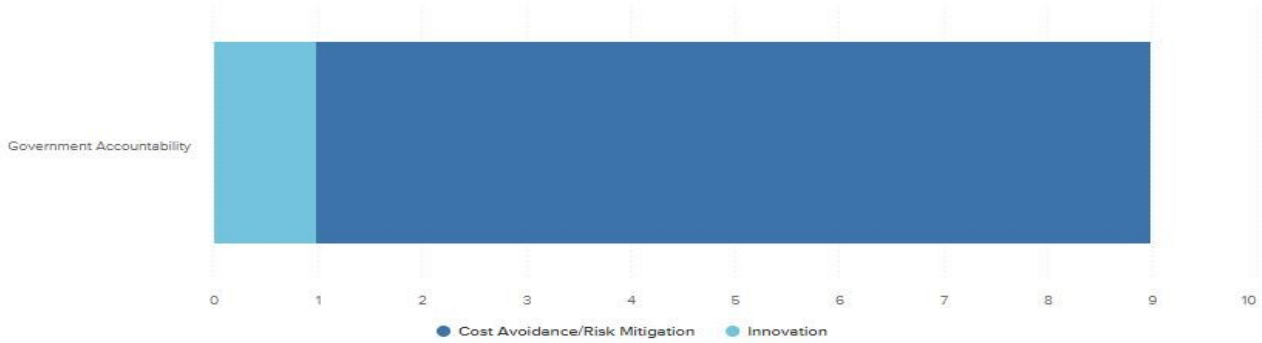
O60-2 - Records management training year-to-date (#)

122



Goals by Business Strategy

Risk Management - Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O58	Develop Risk Management Strategic Plan	Complete	FY16
O59	As part of a renewed effort within the department to engage in strategy and policy development focused on providing a safe environment for County employees and the public (Revision of Loss Control Policy (LPC)	Deferred	Future Review
O60	In order to ensure compliance of State regulatory requirements, communicate and train county employees to Administrative Instruction (AI) RM-10 Management of County Records. (Records Management)	Complete	FY18*
O120	Train supervisors on Administrative Instructions Risk Management 07 & 08	Complete	FY18*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	5,284,852	4,678,598	3,981,634	3,981,634
22001 RISK MANAGEMENT FUND	9,290,308	10,251,229	11,765,882	12,631,882
* License, Fees, Services	9,290,308	10,251,229	11,765,882	12,631,882
22001 RISK MANAGEMENT FUND	2,724			
* Investment Income	2,724			
11001 GENERAL FUND	80	75,000	25,000	25,000
* Miscellaneous	80	75,000	25,000	25,000
** Total Department Contribution	9,293,112	10,326,229	11,790,882	12,656,882
****** Total Revenue Sources**	**14,577,964**	**15,004,827**	**15,772,516**	**16,638,516**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	993,197	1,200,091	1,394,872	1,394,872
* Salary and Benefits	993,197	1,200,091	1,394,872	1,394,872
11001 GENERAL FUND	4,291,735	3,553,507	2,611,762	2,611,762
22001 RISK MANAGEMENT FUND	9,098,053	10,251,229	11,765,882	12,631,882
* Operating Expense	13,389,789	13,804,736	14,377,644	15,243,644
** Total Department Expenditures	14,382,985	15,004,827	15,772,516	16,638,516
**** Total Expenditures**	**14,382,985**	**15,004,827**	**15,772,516**	**16,638,516**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	16.0	16.0	17.0	17.0
*** Total Full-Time Equivalents**	**16.0**	**16.0**	**17.0**	**17.0**

Real Estate—Right of Way

Strategic Plan Goals

Economic Vitality | Public Safety | **Government Accountability** | Community Health | Public Infrastructure

Why do we exist?

The Real Estate/Right of Way Section's goal is to purchase, dispose and lease property for County-wide initiatives in an efficient and effective manner.

What do we do?

SERVICES

- ⇒ Acquire land and/or buildings for various County divisions for their specific use or a program.
- ⇒ Dispose of excess land through the vacation, bid or one-on-one negotiation process.
- ⇒ Lease County properties to other governmental agencies, non-profit corporations or lease property for the County's use.
- ⇒ Acquire properties and/or Temporary Construction Permits (TCP) or easements for use by the County's Technical Services Department to

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O57	Streamline processes within Real Estate/ Right of Way so county management has a better understanding of who we are and what we do.			N/A	50%	0%	50%	
P197	Complete ROW acquisitions by bid date			N/A	N/A	87%	90%	90%

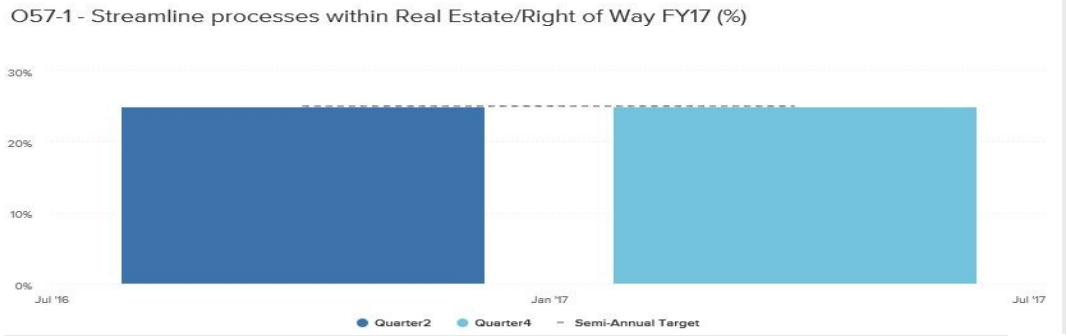
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

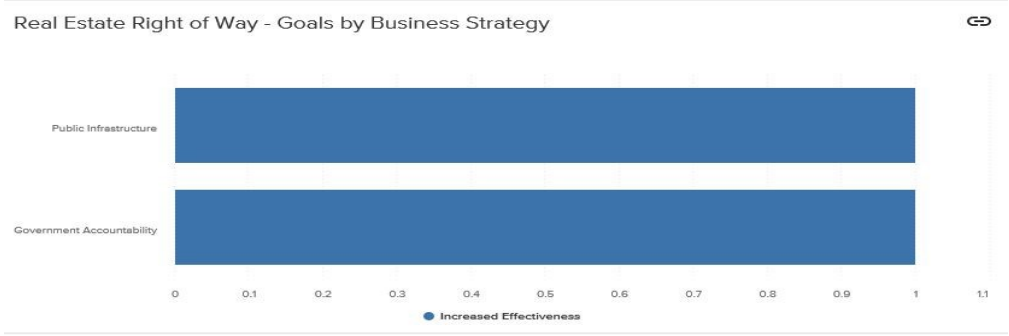
Increased Efficiency | Increased Effectiveness | Cost Avoidance/ Risk Mitigation | Transparency | Innovation

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/real-estate-right-of-way.aspx.



Goals by Business Strategy



Prior Year Objectives

Prior year objectives are ongoing for FY19-20, see table below for current or new objectives.

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	337,763	381,389	169,780	164,573
11001 GENERAL FUND	18,130	10,452	260,328	265,535
* Miscellaneous	18,130	10,452	260,328	265,535
** Total Department Contribution	18,130	10,452	260,328	265,535
****** Total Revenue Sources**	**355,893**	**391,841**	**430,108**	**430,108**
Expenditures by Fund & Type	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	266,630	332,711	370,978	370,978
* Salary and Benefits	266,630	332,711	370,978	370,978
11001 GENERAL FUND	89,263	59,130	59,130	59,130
* Operating Expense	89,263	59,130	59,130	59,130
** Total Department Expenditures	355,893	391,841	430,108	430,108
**** Total Expenditures**	**355,893**	**391,841**	**430,108**	**430,108**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	6.0	6.0	6.0	6.0
*** Total Full-Time Equivalents**	**6.0**	**6.0**	**6.0**	**6.0**

Constituent and Support Services

Strategic Plan Goals

- Economic Vitality
- Public Safety
- Government Accountability
- Community Health
- Public Infrastructure

Why do we exist?

Bernalillo County's Constituent and Support Services continuously strives to deliver the highest level of customer service and support to County residents and user departments by ensuring requests for maintenance and repairs of County owned assets are communicated timely; inventory stocking levels are accurate and able to satisfy the needs of departments; printing and graphic design services are professional and timely; assist with constituent inquiries and resolutions with state-mandated programs; and, signage for traffic, facilities and construction are precise; while providing the utmost value to maximize public funds. We aim to create a positive experience with every interaction, and are committed to uphold the mission and values of Bernalillo County.

What do we do?

CALL CENTER

⇒ Providing "live" customer service for a variety of County services, functions and state-mandated programs.

INVENTORY

⇒ Managing inventory warehouses for the Metropolitan Detention Center, the county Fire Department, the Youth Services Center and the Public Works Division.

PRINTING AND GRAPHICS

⇒ Designing and manufacturing of traffic, facilities and construction signs for county roadways, operations, projects, and facilities.

⇒ Maintaining materials needed for graphic design and manufacture of county-branded road, construction, project and facility signs; as well as banners, stationery, business cards, fliers, newsletters, brochures, postcards and other printing projects.

Performance Measures & Objectives

ID	Objective– Performance Measure Statement	Business Strategy	Strategic Plan Goal	FY16 Actuals	FY17 Actuals	FY18 Actuals (YTD Q3)	FY19 Target	FY 20 Target
O122	Centralize customer service functions from various departments to the Contact Center			N/A	N/A	N/A	3	4
O123	Establish the "Print Room" as customer service extension of dedicated Printing & Graphics function for Alvarado Square			N/A	N/A	N/A	25%	75%
P108	Calls at Contact Center answered within 30 seconds (%)			75%	89%	97%	92%	95%
P109	Customer satisfaction rate via survey feedback (%)			95%	93%	94%	96%	96%
P110	Complete Graphic Design work order requests with no more than two draft versions of final product (%)			100%	100%	100%	100%	100%
P111	Process Metropolitan Detention Center (MDC) and Youth Services Center (YSC) inventory requests within one business day (%)			100%	100%	100%	100%	100%
P112	Complete Fire Department custodial inventory requests within three business days (%)			100%	100%	100%	100%	100%
P113	Maintain accuracy rate on inventory cycle counts for all warehouses (%)			100%	100%	100%	100%	100%
P215	Collect % of county bad debt ($502,474.80)			N/A	2.3%	2.3%	3%	3.5%

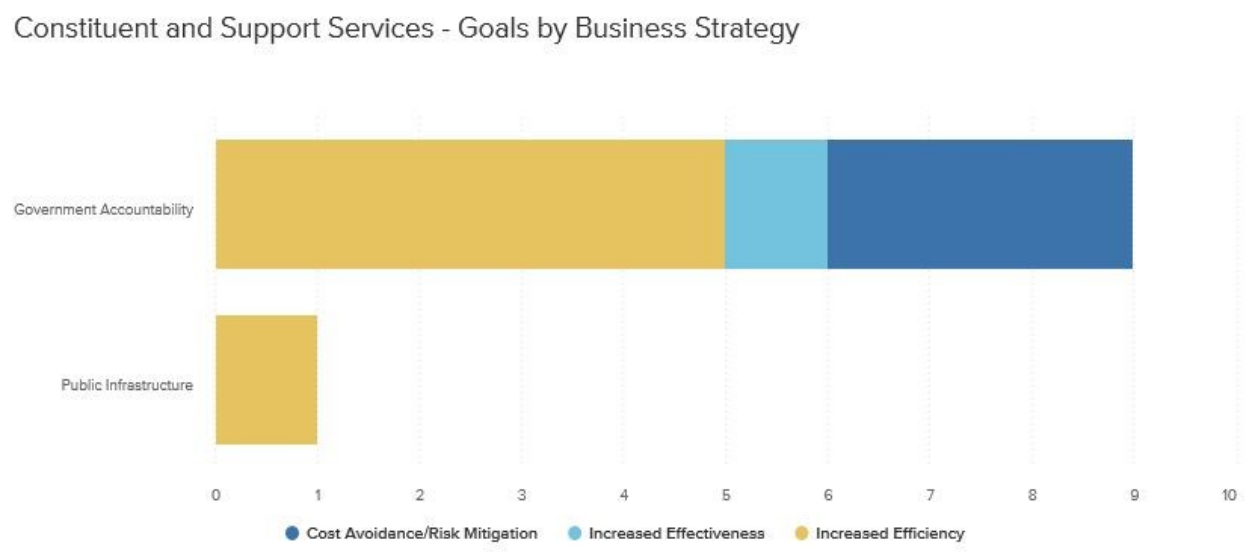
N/A= New Measure prior fiscal year data not available / annual measure FY18 actuals not available

Business Strategy Legend

Performance Highlights

The Business Improvement & Performance Office provides an integrated approach to organizational performance management that results in driving continuous improvement of overall organizational effectiveness and capabilities, continuously striving to accomplish department objectives and performance measures relating to Strategic Plan Goals. To view interactive performance measures and objectives, powered by OpenGov, visit department performance webpage: http://admin-bernco.sks.com/finance/constituent-and-support-services.aspx.

Goals by Business Strategy



Prior Year Objectives

ID	PRIOR FISCAL YEAR OBJECTIVES (FY17-18)	STATUS	ACCOMPLISHMENT DATE
O52	Collect % of county bad debt ($592,474.80)	Complete	FY18*
* Converted to Performance Measure			

Revenues & Expenditures

Revenues by Fund and Type	2017 Actuals	2018 Budget	2019 Budget	2020 Budget
*** General Fund Contribution	1,304,520	1,492,227	1,558,859	1,558,859
11001 General Fund	42,000		12,000	12,000
*Miscellaneous	42,000		12,000	12,000
** Total Department Contribution	42,000		12,000	12,000
**** Total Revenue Sources	**1,346,520**	**1,492,227**	**1,570,859**	**1,570,859**
Expenditures by Category and Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 GENERAL FUND	1,262,628	1,367,117	1,445,749	1,445,749
* Salary and Benefits	1,262,628	1,367,117	1,445,749	1,445,749
11001 GENERAL FUND	50,868	125,110	125,110	125,110
* Operating Expense	50,868	125,110	125,110	125,110
11001 GENERAL FUND	33,024			
* Capital Expenditures	33,024			
**** Total Department Expenditures**	1,346,520	1,492,227	1,570,859	1,570,859
**** Total Expenditures**	**1,346,520**	**1,492,227**	**1,570,859**	**1,570,859**
Full–Time Equivalents by Fund	**2017 Actuals**	**2018 Budget**	**2019 Budget**	**2020 Budget**
11001 General Fund	22.0	22.0	22.0	22.0
*** Total Full-Time Equivalents**	**22.0**	**22.0**	**22.0**	**22.0**

CAPITAL PROJECTS

OVERVIEW

The capital projects section includes information regarding the county's capital improvement plan. The section details how the projects are evaluated and ranked. Recent capital projects are highlighted.

SOURCES OF FUNDING

In this section, you will learn about the different ways capital projects are funded. This section provides information regarding how projects use the county's impact fees, revenue bonds, 1% Public Art Program, industrial revenue bonds and open space funds to support capital activity.

CURRENT SIX-YEAR CAPITAL IMPROVEMENT PLAN

This section provides detailed information on projects included in the 2019 general obligation bond cycle, including the schedule for the 2019-2024 six-year capital improvement plan.

Bernalillo County
Overview

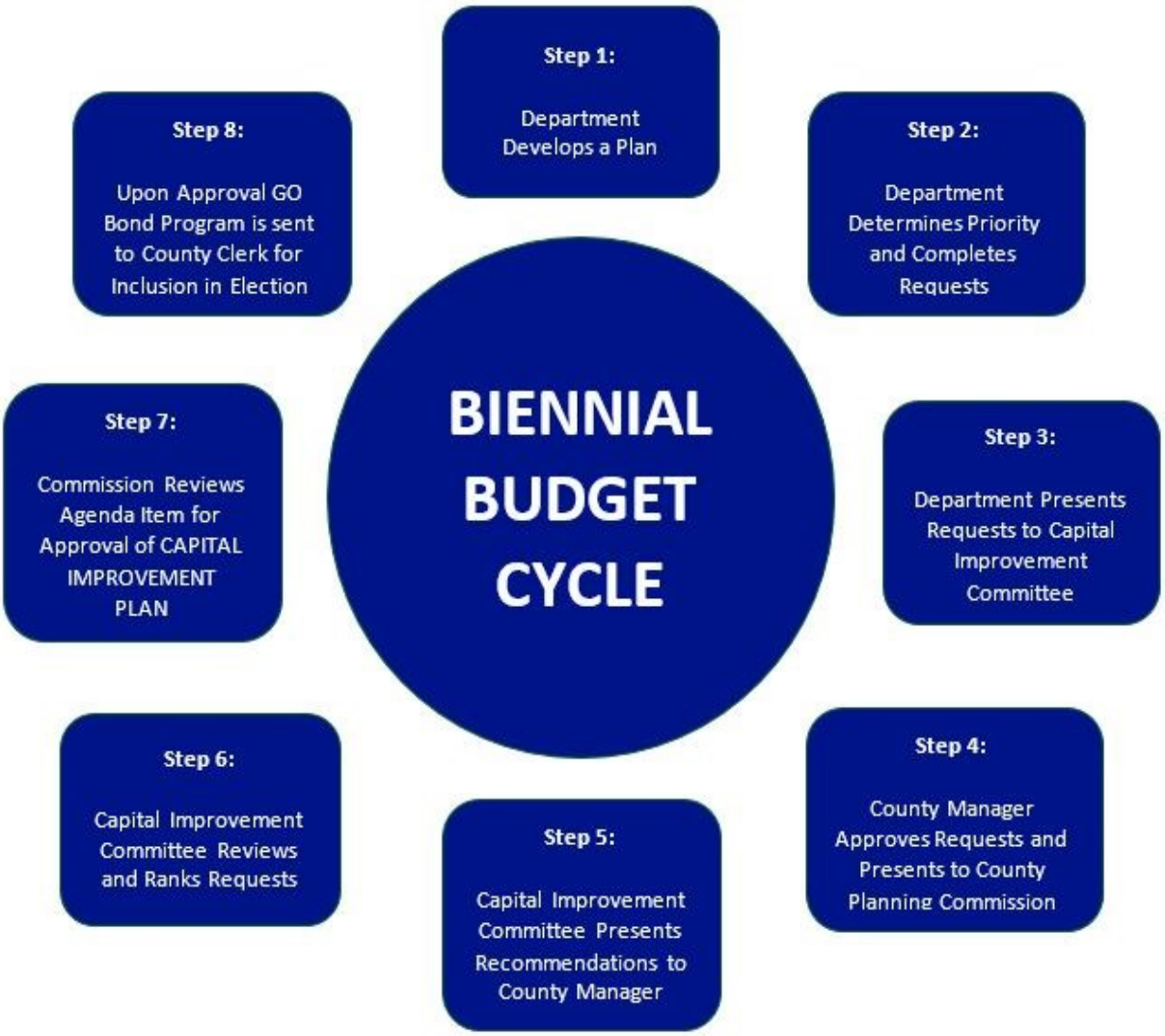
CAPITAL PROJECTS OVERVIEW

Bernalillo County has a continuous, six-year capital improvement plan designed to provide a link between the public's needs and visions for the county and its capital expenditure budget. Every two years the Bernalillo County Board of County Commissioners updates the capital improvement plan's projects.

What are Capital Improvement Projects? - As defined by Bernalillo County and consistent with New Mexico state statute 5-8-2D, a capital improvement is a substantial, nonrecurring expenditure for a physical improvement with a useful life of 10 years or greater. It represents a public investment in infrastructure.

The following process map shows the county timeline for updating and developing the capital improvement plan. It includes gathering project ideas from citizens and neighborhood groups, conducting a systematic and simultaneous evaluation of the potential projects and then prioritizing them for review and approval.

CAPITAL IMPROVEMENT PLAN PROJECT REVIEW PROCESS



CAPITAL PROJECTS OVERVIEW

The county's technical evaluation process uses multiple criteria to determine whether a project meets the requirements to qualify as a capital improvement. A project's potential importance or desirability alone is not enough to make it a capital improvement. The process is comprised of three components:

- Government responsibility: How the technical evaluation is delivered to the residents of Bernalillo County via
    - Consistency – the evaluation is repeatable from project to project so the public can follow project scores and priorities from one planning cycle to the next.
    - Transparency – the evaluation of projects, not just the results of the technical evaluation process, is shared with the public.
    - Clarity – the evaluation and resulting priority of projects are shared so the public can understand the Capital Improvement Plan.
- Evaluation: The process and format delivered that is delivered to Bernalillo County policy makers.
    - Measurement-based – ensures objective characterization of the projects and comparison among projects of the same infrastructure type.
    - Suitable quantification – quantification of project attributes and public service is appropriate and adds information to understand and compare projects.
    - Base data retention – all data are retained, unmodified.
- Internal procedures: Developed by Bernalillo County professional staff.
    - Computer-based – data acquisition techniques are designed to be as automated as possible, thus supporting repeatability and maximizing staff output, however, professional judgment by county staff is used.
    - Accountable – all project information is tracked by the person who entered the data and the date of data entry.
    - Ongoing improvement – changes to improve the technical evaluation process

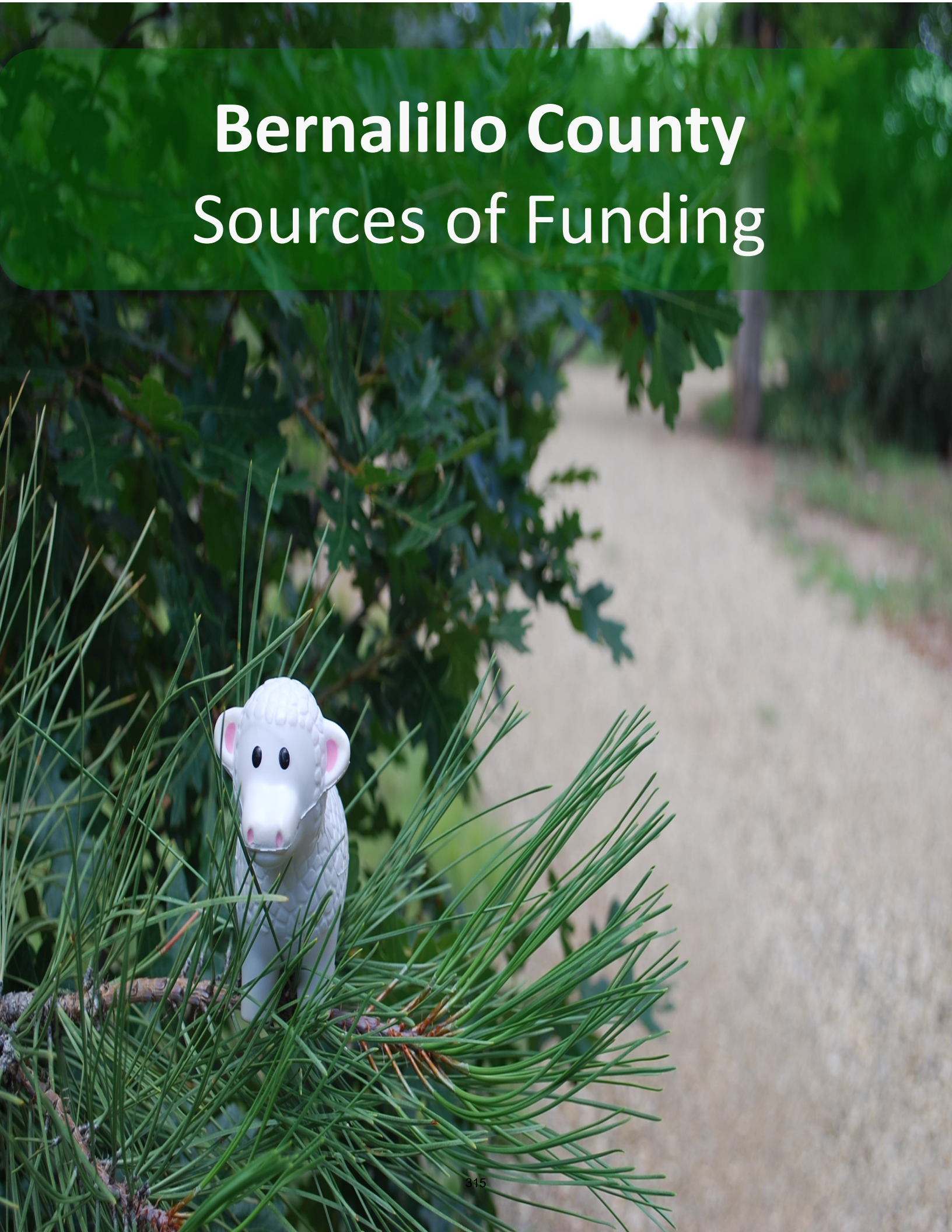
The outcome of the process is two tangible products:

- A score sheet for each project that details how every project was scored during the technical evaluation. It helps identify why one project scored higher or lower than other projects of the same type,
- A priority list by the same type of capital improvement projects are documented and dated so differences in project scores may be tracked and explained.

Long-Term Goals and Objectives - Local governments like Bernalillo County are faced with the challenge to fund capital projects that compete for revenue from various sources. Development of a capital improvement plan is an important step toward rational, long-range, integrated, and strategic capital planning and budgeting that occurs annually. It is a tool that enables the county to identify, evaluate, update, and prioritize capital projects that need funding. The resulting document provides a guide for funding and implementing plans and projects that align with the county's long-term goals and objectives of addressing economic development, infrastructure enhancement and improvement, quality of life and community health, public safety, and agricultural preservation.

Project-specific objectives begin to be implemented when sufficient project funding is accumulated from some combination of general obligation bonds, capital outlays, impact fees, and federal or other grant sources. Once sufficient funding is secured, then capital project design and construction can begin. For Bernalillo County, a significant capital project is one that has been identified to be funded for the upcoming three G.O. Bond cycles.

Bernalillo County
Sources of Funding



SOURCES OF FUNDING

REVENUE

The size of the capital improvement program depends on the available bonding capacity of the county based on the constraints of actual tax revenue. Variables influencing bonding capacities include property valuations and interest rates. In addition, planning for capital facilities and land acquisitions and the ability to finance additional bond debt without increasing property tax rates is a county commission priority. Although capital improvements for the county are primarily funded with general obligation (GO) bonds and gross receipts tax (GRT) revenue bonds, other funding sources are also available. The following table shows the capital improvements program (CIP) revenue budget by its sources.

FISCAL YEAR 2019 CIP REVENUE BUDGET BY FUNDING SOURCES

Fund	Actual 2017	Adopted 2018	Adjusted 2018	Budget 2019	Budget 2020	% Change From Adopted
GRANTS FUND	$ 15,878,747	$ 60,954,355	$ 78,186,063	$ 94,325,478	$ 26,764,172	28.3%
REIMBURSABLE CONTRACTS FUND	2,671,258	8,870,484	12,269,833	14,799,744	1,000,000	38.3%
CAPITAL CONSTRUCTION FUND	6,669,994	64,433,786	61,507,057	93,077,004	40,810,546	-4.5%
IMPACT FEES FUND	682,918	5,949,274	5,939,162	6,452,416	1,340,970	-0.2%
OPEN SPACE FUND	3,020,554	6,129,597	6,129,597	7,964,517	3,493,186	0.0%
Fund Total	**$28,923,471**	**$ 146,337,496**	**$ 164,031,712**	**$ 216,619,159**	**$73,408,874**	**12.1%**

EXPENDITURES

In the capital improvements program, the objective of identifying the costs associated with a capital asset is to distinguish expenditures that produce future benefits from those that produce benefits only in the current fiscal year. Ongoing maintenance or operational expenditures occurring in a given fiscal year on a capital asset are recorded as operational expenditures; whereas, the expenditures associated with installing and preparing an asset for use are capitalized. In other words, they are recorded as an asset and expensed in future periods (normally spanning the useful life of the asset.) For example, paint or other treatment applied to a building may last 10 years, but it is the cost of constructing the building and getting it ready for use, not the ongoing treatment of the building, that is capitalized and considered the capital improvement. The next table shows the capital improvements program expenditure budget by its funding sources followed by details regarding each source and examples of the projects they have funded.

FISCAL YEAR 2019 CIP EXPENDITURE BUDGET BY FUNDING SOURCES

Fund	Actual 2017	Adopted 2018	Adjusted 2018	Budget 2019	Budget 2020	% Change From Adopted
GRANTS FUND	$ 14,568,188	$ 56,462,415	$ 74,389,297	$ 91,637,392	$ 26,764,172	31.8%
REIMBURSABLE CONTRACTS FUND	1,385,672	9,280,376	11,910,537	12,433,066	1,000,000	28.3%
CAPITAL CONSTRUCTION FUND	7,920,324	60,120,818	59,649,478	90,716,458	19,715,409	-0.8%
IMPACT FEES FUND	108,272	5,224,809	5,178,487	5,674,245	562,799	-0.9%
OPEN SPACE FUND	3,036,567	5,647,143	5,884,416	7,670,684	3,199,353	4.2%
Fund Total	**$27,019,023**	**$ 136,735,561**	**$ 157,012,215**	**$ 208,131,844**	**$51,241,733**	**14.8%**

SOURCES OF FUNDING

Grant funding is obtained from federal agencies. The state of New Mexico also provides funding through legislative capital outlay appropriations, sometimes in the form of grants. Some grants require a percentage match from the county.

Reimbursable contract funding is obtained from some agencies to pay for various infrastructure projects. In such cases, the county pays the project expenditures and is later reimbursed by the agency for the expenditures.

General obligation bonds must be presented to voters for approval. Approval of the sale of bonds will not necessarily increase taxes for property owners. These bonds can't be used to fund the repair of existing county facilities.

When voters approve these bonds, the revenue generated by the bond issues is a significant source of funding for the county's capital improvements. The following Infrastructure Capital Improvements Program section contains an explanation of the way the county utilizes these funds.

Gross receipts tax revenue bonds are project specific for major capital acquisitions or construction, and have funded such projects as the construction of the county courthouse and jail. Gross receipts tax bonds are approved by the Commissioners and are funded from gross receipts taxes collected within the county.

Impact fee funding comes from fees paid by developers for the additional capacity needs of their project. The Bernalillo County Impact Fees Ordinance (Ord. No. 95-16) became effective January 1, 1996. On August 28, 2007, the Board of County Commissioners revised the impact fees ordinance and adopted the 2007 Impact Fee Capital Improvement Plan (IFCIP) to establish new rates that better reflect local economic and market conditions. In efforts to encourage continuous development, county commissioners extended the temporary fee reductions to developers implemented February 23, 2010.

Impact fees are also used for four park service areas, one open space and five drainage service areas . The open space and parks purchase and development priorities are made according to the implementation section of the Bernalillo County Parks and Recreation Master Plan adopted by the Board of County Commissioners in July 2002. The fire/EMS and county road service areas are countywide. The open space and regional road service areas follow the boundary for the county's Five-Mile Extraterritorial Jurisdiction (ETJ).

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

Alvarado Square

In an effort to physically consolidate the various departments located throughout the county and to reduce the its environmental footprint, Bernalillo County has purchased the Alvarado Square property at 415 Silver Ave. SW. The building acquisition was roughly $2.7 million. The eight story property is centrally located in downtown Albuquerque. It was constructed in 1980 and is approximately 280,000 square feet. Due to the age of the facility and the required upgrades to function as the new headquarters of Bernalillo County, the building will undergo an extensive renovation. The design-build team is expected to begin work in spring 2018. It is anticipated that Alvarado Square will house about 1,200 county employees. In addition to becoming the county's flagship facility, the property will accommodate many of its most visited public service departments and programs in a new one-stop shop setting thereby creating the optimal public service experience for the community. The project will use gross receipts tax revenue bonds and is expected to cost $36.2 million including the cost of the property, design and construction for repairs and renovation, furnishing, fixtures and equipment, relocation and other related expenses. The total bond issuance for the project was $37.5 million of which the additional $1.5 million will go towards the construction of a commission chambers.

MDC Energy Conservation Project

Bernalillo County will utilize funding from the sale of the series 2017B gross receipts tax revenue bond to undertake energy efficiency work at the Metropolitan Detention Center (MDC) as authorized under the Public Facility Energy Efficiency and Water Conservation Act [6-23 NMSA 1978]. Through this act, the county will enter into an energy performance contract with Yearout Energy Services Company (YESCO). The MDC is a 500,000 square-foot correctional facility located in Albuquerque, New Mexico. It was originally constructed in 2002 in multiple phases and designed to house up to 2,220 inmates. The majority of the equipment serving the facility is original and has met the end of its useful life. Consequently, it is necessary for the county to make these facility improvements to ensure it continues to provide a safe and secure environment for inmates and staff while improving the operational performance of the facility. The project includes replacement of all rooftop cooling units (a total of 23), new heating and cooling controls, replacement of existing fluorescent and metal halide lighting with LED lighting, landfill gas boiler additions, air sealing of ductwork, and new energy efficient transformers. PNM is evaluating the County's request for additional solar photovoltaic at the MDC but has not approved this as of yet. The contract for guaranteed energy savings with YESCO would include a guarantee of utility savings over the life of the project (beginning at $574K and increasing 3.25% thereafter.) There is also an estimate of operations and maintenance savings, which is not part of the guarantee, but are anticipated based upon past expenditures ($78K per year, increasing 2.50% per year.)

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

Animal Care and Resource Center

The Bernalillo County Fleet and Facilities Department/Facilities Construction Program is currently assisting the Bernalillo County Animal Care Services Department in the construction of a new Animal Care and Resource Center at a site near 2nd and Woodward.

The new Animal Shelter will be a 17,143 square foot facility and will include,

- Space for approximately 115 dogs and approximately 25 cats,
- Animal recreation and isolation areas, and
- Operational space for the Animal Care Services Department, veterinary care, and support services.

Fire Station 43

The Bernalillo County Fire Department, in unison with the county's Facility Management department, has identified Station 43 as the facility with the greatest need for interior and exterior improvements that include: additional bedrooms, bunker gear storage and larger more functional kitchen to accommodate three 48 hour shifts. The existing building was constructed in 1992 and is approximately 3800 square feet which includes living space and apparatus bays. Much of the facility will be remodeled to maximize existing floor space, meet current code requirements, repair structural, and infrastructure concerns.

Atrisco Heritage Academy

Bernalillo County Technical Services is utilizing design services for a curb, gutter, and multi-use trail along the east side of 118th Street from Dennis Chavez Boulevard to the school entrance. Additionally, design services will be utilized to design a new paved access roadway from eastern Atrisco Heritage Academy High School parking lot to Dennis Chavez Blvd.

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

The Public Art Program is funded by the county's policy of allocating 1% of all bond proceeds to the Arts.

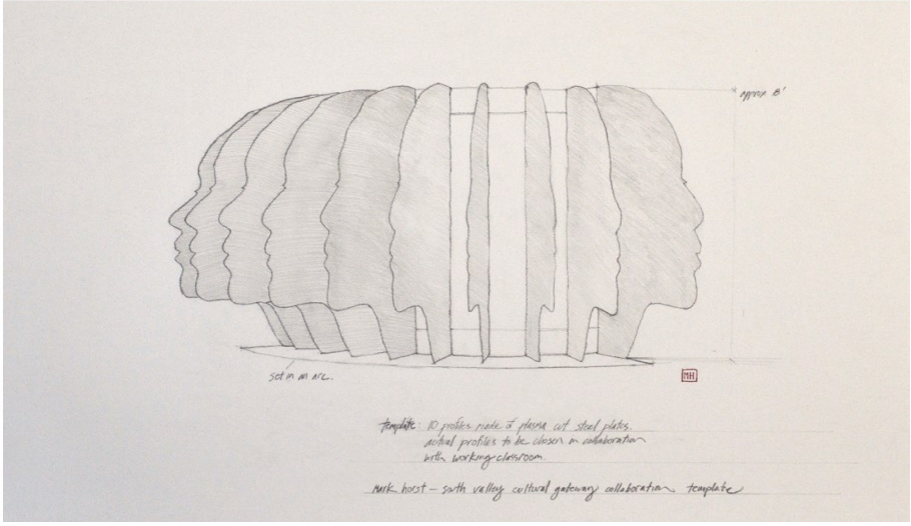
Bernalillo County's public art collection has the power to inspire curiosity, encourage contemplation, facilitate dialogue, foster community spirit, and create a sense of place. Located in county buildings, parks, community centers, libraries and outside of facilities, the collection boasts 400 artworks and enhances the quality of life for county citizens and visitors. Each piece is selected by a 10 member arts board. Two representatives are appointed from each of the five commission districts. The arts board members are artists, arts administrators, art educators, architects and designers. These volunteers are dedicated to selecting exceptional artwork for the public. The program is funded by 1% of voter approved general obligation bonds, with the exception of library bonds.

Public art enhances our quality of life in Bernalillo County. Each of us has an aspect of "Quality of Life" that we cherish. Whether it is in a library, County Courthouse, or viewed out the window during travel, public art enriches the fabric of our communities and impacts the county in a positive way. Bernalillo County's public art initiative has grown over the past 25 years and our collection is impressive and impactful. Throughout the county various art acquisitions supported by tax payers can be seen and enjoyed. Bernalillo County is dedicated to enhancing the quality of life through projects from open space to senior meal programs, parks and recreation to public art.

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

This year, the public art program will dedicate a large scale, two-part sculpture, “Living Landscape” by Karen Yank at the Vista Grande Community Center. The design reflects the beauty of the East Mountains through abstracted natural forms. Yank, an East Mountain resident builds monumental sculptures; the large piece is 30’ long and 16’ tall, the smaller piece is 12’ x 10’. Her daughter attended programming at Vista Grande Community Center as a youth and Yank sees this piece as an expression of gratitude to her community.

“Vecinos” is a collaborative work of art designed by artist Mark Horst with Working Classroom. Horst and Working Classroom students interviewed and photographed 103 people about what they love about the South Valley and selected 10 to be featured in a steel sculpture. The profile images are cut out of steel and stand 10’ tall. A brief audio clip from each interview accessible by QR code or by link to a website.



CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

Open space funding is authorized by a 15-year referendum passed in 2014 to provide .2 mill levy funds for the acquisition of open space lands until fiscal year 2030. Bernalillo County Open Space (BCOS) strives to be a dynamic network of properties with important natural or cultural resources managed to benefit people, plants and wildlife by protecting and enhancing view sheds, water resources, wildlife habitat, cultural/historic sites, and prime agricultural land; and providing resource-based recreation and environmental education.

OPEN SPACE GOALS
• Cultivate partnerships and leverage resources to bring quality educational programming to the public, including youth and families. • Foster partnerships to improve the operations and resource-based knowledge of the open space staff • Improve wildlife habitat and healthy ecosystems on the open space properties by reducing soil erosion and invasive species; fuel thinning and forest enhancement projects; planting native grasses, wildflowers and tree; improve wetlands and water resources; and orchard restoration. • Promote cultural preservation through SiteWatch, property enhancements, and education. • Oversee and enhance the Master Naturalist Program to help manage natural resources on open space properties as well as promote education and research opportunities. • Complete Greenprint process to guide future open space acquisitions. • Identify alternative means of land preservation. • Implement the Cultivating Bernalillo County Grow the Growers Program through farmer training and business acceleration.

The initial BCOS mill levy was used to purchase nine properties, create management plans, and develop properties so they can be opened for public access, and maintain the open space properties. 21 properties are included in the open space inventory. Two properties, Sanchez Farm and Sandia Knolls, were acquired by other means and have been incorporated due to their locations and uses. The most recent purchase, Arenal open space, was purchased in April, 2016.

Funding also pays for:

- **Management Plans**
  Various management plans were created for the open space properties to incorporate community input and direct staff on how to develop the properties and open them to the public while protecting the unique environmental and cultural features.

- **Structure and Staff**
  In 2005, the open space group was created in Parks and Recreation's Land Management Section, with the specialized equipment and dedicated maintenance necessary for maintaining the county's open spaces.

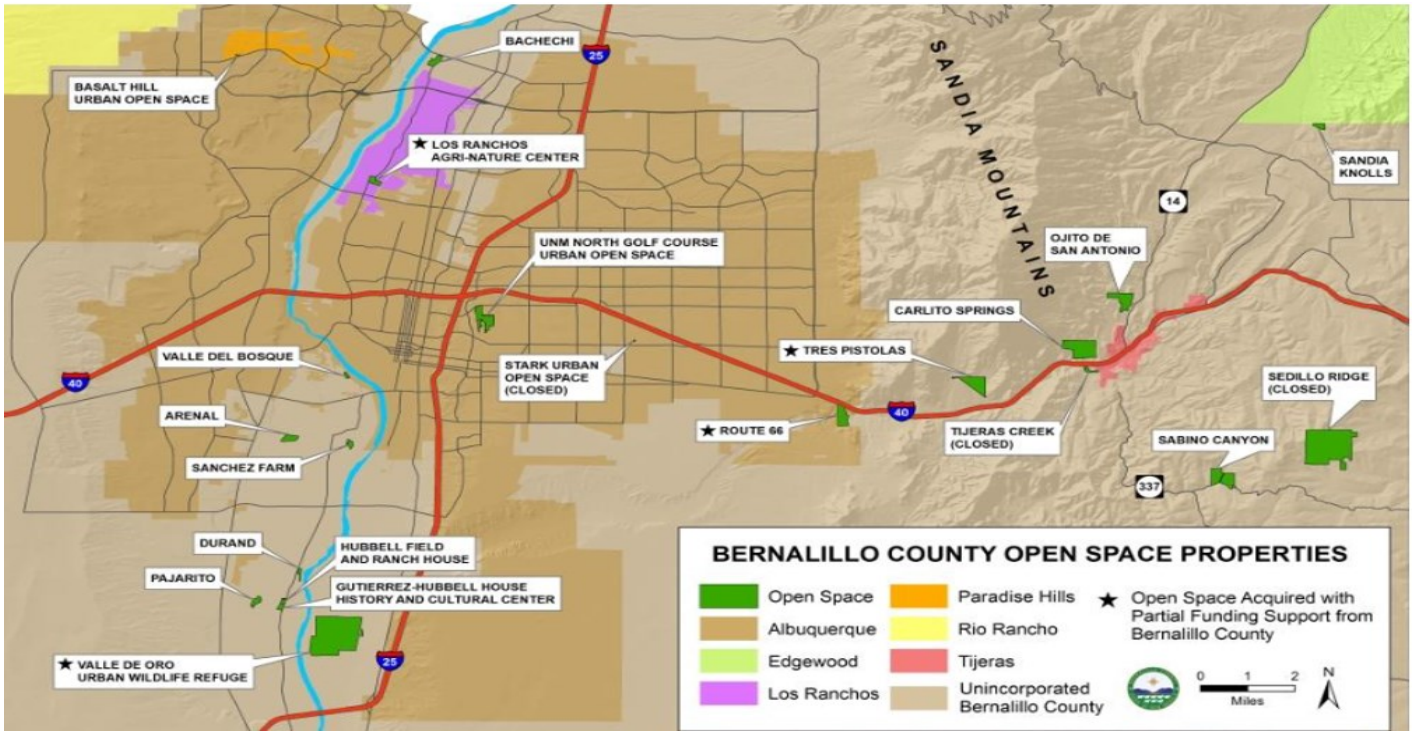
- **Public Programming**
  Since the open space program's inception in 2009, programming has been expanded each year based on the attributes of properties and interests of constituents. Some events and activities include: Backyard Farming, Stories Along the Rio Grande, the Annual Food Festival and field Day at the Gutierrez-Hubbell House, middle school curricula with lessons specific to the Valle de Oro National Refuge and the Gutierrez-Hubbell House, publications such as the South Valley Bird Guide, Family Fun Days at the Bachechi Environmental Education Building, and the Master Naturalist Program with the goal of promoting environmental stewardship.

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

Open Space Properties

Bachechi Open Space

Sabino Canyon



CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

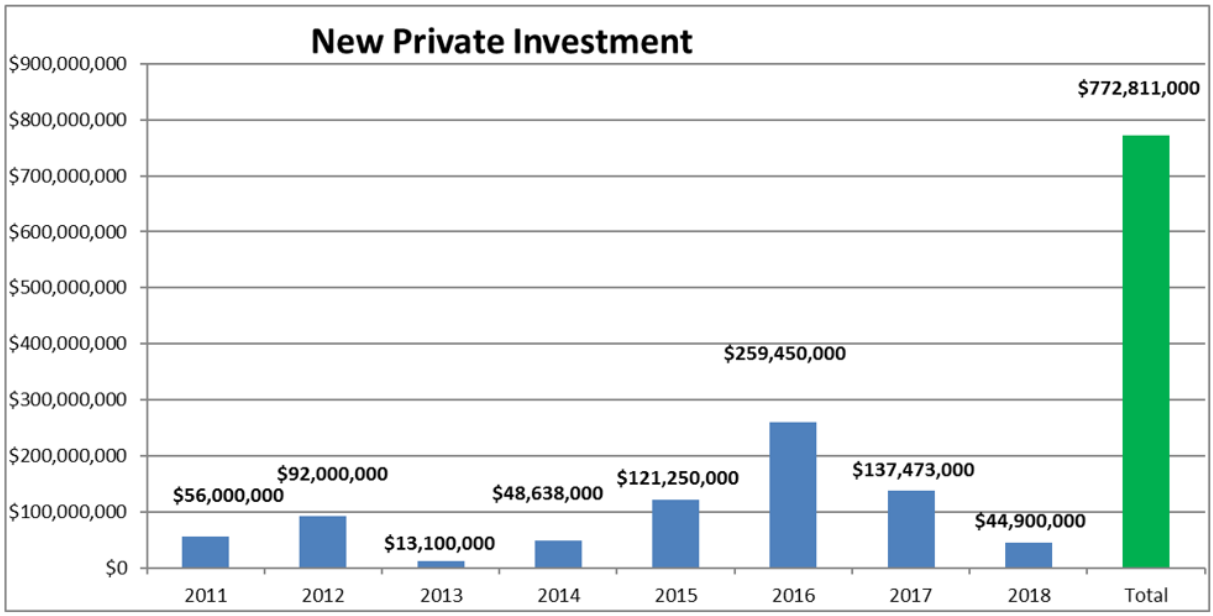
Industrial revenue bond funding is a financial structure used to facilitate commercial and industrial real estate lending. If applicable, a project can use either tax-exempt or taxable revenue bonds; in many cases, these bonds can be combined. Issuing IRBs is one way to encourage a company to relocate, expand, and invest in Bernalillo County. A company may receive gross receipts and compensating tax exemptions on initial purchases of equipment made with bond proceeds. The company is still responsible for a portion of the property tax, as well as corporate taxes. In most cases, companies may pay gross receipts taxes on the services or goods they produce and sell. In addition, a company's employees are paying income taxes, property taxes, and gross receipts/compensating taxes on their purchases.

Bernalillo County is authorized by Sections 4-59-1 to 4-59-16, inclusive, NMSA 1978, as amended, to acquire industrial revenue projects to be located within the county; and, is authorized to adopt ordinances to provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of the county and its inhabitants.

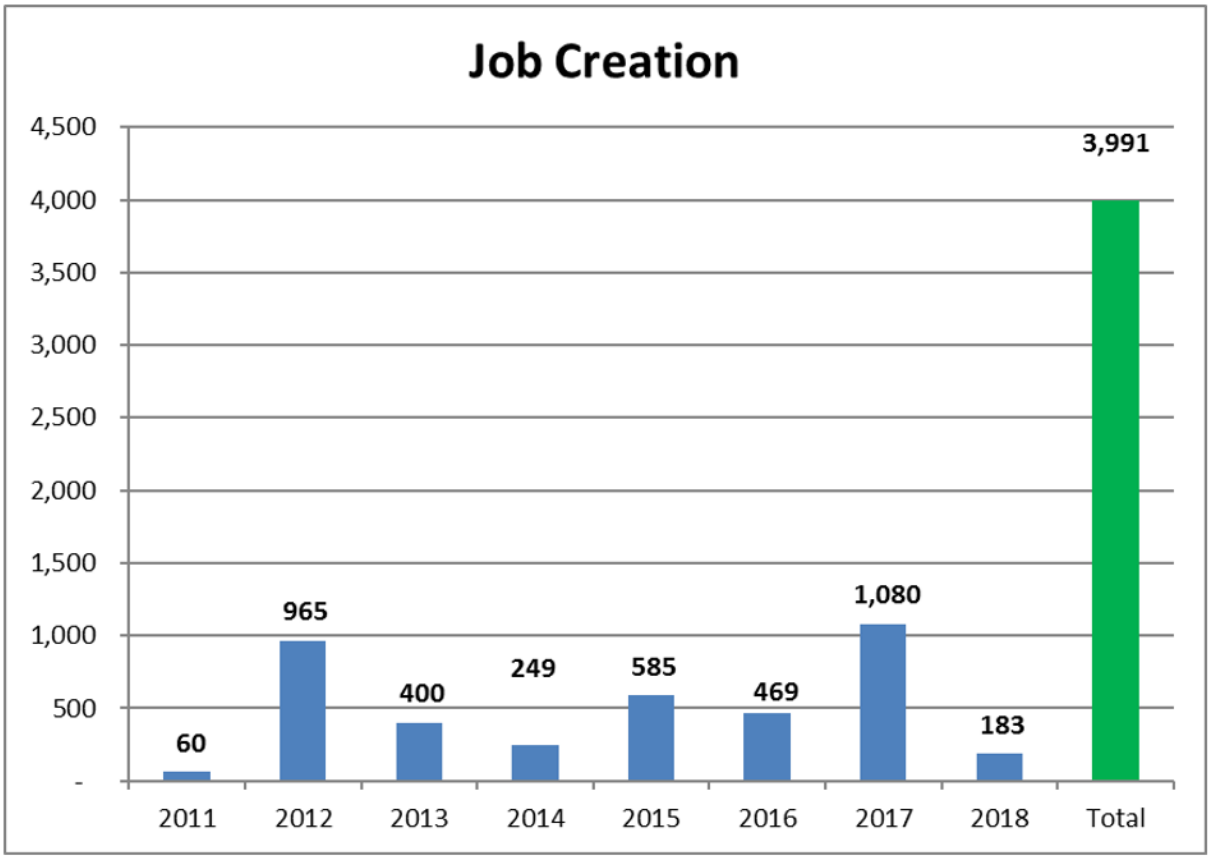
The county retains ownership of the bond-financed facility and leases it to the company at a rate sufficient to pay the principal and interest on the bonds as they mature. When the company leases the property, there may be several tax advantages such as exemption from property tax and gross receipts tax on the purchase of property and/or equipment. Total project investment and job creation determine the percentage of property tax abatement. Since the county is not responsible for the loan, the IRB does not have an impact on the county's credit rating. IRBs, issued with fewer restrictions than tax-exempt bonds and in unlimited amounts, enable a company to maintain tax savings.

Bernalillo County started aggressively using the IRB in fiscal year 2012 with Lowe's Home Center. Since 2012, more than 45 companies have used this incentive. Since fiscal year 2012, the Bernalillo County Commission has heard and approved 49 projects presented by the Economic Development Department. When completed in total, these projects will invest $772,811,000 into the local economy, expecting to create 3,991 new permanent jobs and 4,713 construction jobs.

The county welcomes the opportunity to participate in the expansion and attraction of these businesses. As the next biennium begins, we will continue to work hard to attract additional investments and jobs for the county. Below is an analysis of jobs created and private investment each year during the county's recent IRB history and a complete listing of economic development projects.



CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS



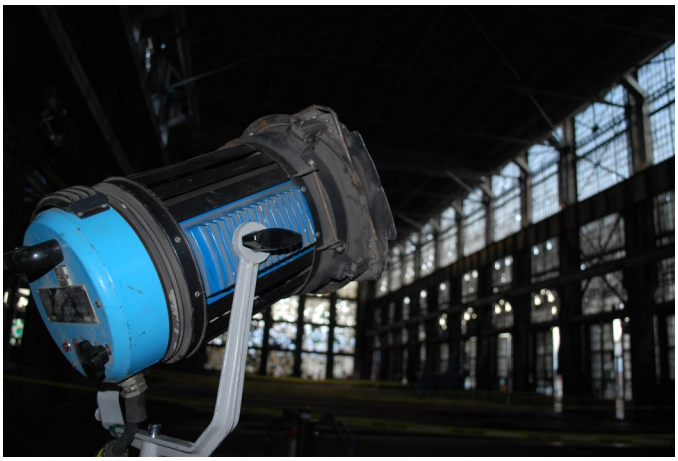
Bernalillo County Economic Development Project Listing				
Company	Project	FY	Number of New Jobs	Private Investment
US Foods	Food Distributor	2011	35	$ 53,000,000
CFV Solar	Solar Testing Laboratory	2011	25	$ 3,000,000
Folium/Emcore	Solar Energy Project	2012	15	$ 13,000,000
Lowe's Home Stores	Customer Support Center	2012	600	$ 16,000,000
Friedman Recycling	Recycling Center	2012	35	$ 16,000,000
Admiral Beverage Corporation	Warehouse/Distribution	2012	35	$ 15,000,000
Las Estancias	Mixed-Use Development	2012	230	$ 12,000,000
Tres Amigas	Control Center	2012	50	$ 20,000,000
Lowe's Home Stores	Customer Support Center	2013	300	$ 10,000,000
TW Investments (Wise Recycling)	Non-Ferrous Metal Recycler	2013	8	$ 700,000
Keshet Dance Company	Arts Business Incubator	2013	100	$ 3,100,000
Silver Moon Lodge	Workforce Housing	2014	4	$ 12,500,000
Glenrio Apartments	Workforce Housing	2014	3	$ 13,000,000

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

Bernalillo County Economic Development Project Listing				
Company	Project	FY	Number of New Jobs	Private Investment
UR 205 Silver	Retail/Workforce housing	2014	62	$ 17,000,000
Canon	Customer Support Center	2014	150	$ 5,563,000
Rodgers Plumbing	Commercial/Residential Plumbing	2014	30	$ 620,000
CAANES	Cyber Security	2015	40	$ 4,000,000
Flagship Foods	Food Manufacturing	2015	125	$ 10,250,000
NM Foods (LEDA)	Food Manufacturing	2015	30	
United Poly	Industrial Manufacturing	2015	30	$ 9,000,000
Tortilla Building	Flagship Foods' Landlord	2015		
Hotel Albuquerque Tenancy and Sawmill Bellamah Properties, LLC	Hotel and Food Market	2015	250	$ 50,000,000
First Choice	Non-Profit Healthcare	2015	100	$ 22,000,000
NM Foods (IRB)	Food Manufacturing	2015	50	$ 30,000,000
Village at Avalon	Workforce Housing	2016	4	$ 19,450,000
HB Construction	Office Space and Retail	2016	21	$ 3,000,000
Harrington Properties	HB Construction's Landlord	2016		
Wagner Equipment	Manufacturing, Repair, Retail	2016	100	$ 100,000,000
Catholic Charities	Non-Profit	2016	20	$ 3,000,000
Rio Housing	Senior/Special Needs Housing	2016		$ 10,000,000
Rio Bravo Brewery	Brewery, Canning and Bottling	2016	50	$ 5,000,000
Los Poblanos	Lavender Products Manufacturing, Hotel, and Restaurant	2016	20	$ 15,000,000
New Beginnings	Senior/Assisted Housing	2016	110	$ 10,000,000
General Mills	Food Manufacturing	2016	30	$ 80,000,000
Peak Dining	Restaurant	2016	98	$ 7,000,000
Sandia Peak Ski Company	Mountain Coaster	2016	16	$ 2,000,000
Sterling Downtown PRBPRB	Housing	2017	4	$10,000,000
La Nueva PRB	Housing	2017	2	$18,000,000
Rio Vista Housing IRB	Housing	2017	6	$4,000,000
MCT (IRB-1)	Mixed Use	2017	15	$3,000,000

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

Bernalillo County Economic Development Project Listing				
Company	Project	FY	Number of New Jobs	Private Investment
MCT (IRB-2)	Mixed Use	2017	53	$12,000,000
Duke City Linen IRB	Commercial Laundry	2017	45	$10,500,000
Arroyo Vista PRB	Housing	2017	4	$11,500,000
Regional Rail (LEDA)	Railyard Spur Village of Los Lunas	2017	200	
El Pinto (LEDA)	Food Processing/Manufacturing	2017	25	$8,500,000
Flagship Foods (LEDA)	Food Processing/Manufacturing	2017	195	$2,973,000
The Village of La Orilla IRB	Mixed Use	2017	287	$4,000,000
Valle de Atrisco	Housing	2017	3	$23,000,000
Vitality Works	Manufacturing	2017	60	$7,000,000
Lavu	Tech	2017	120	$1,500,000



Film Set at Railyards

The Railyards are a popular destination for filmmakers in Bernalillo County .

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN

The revenue generated by the bond issues approved by voters fund the county's capital improvements. The following sections describe the county's Infrastructure Capital Improvement Plan and highlight various capital improvement projects funded by these bond issues.

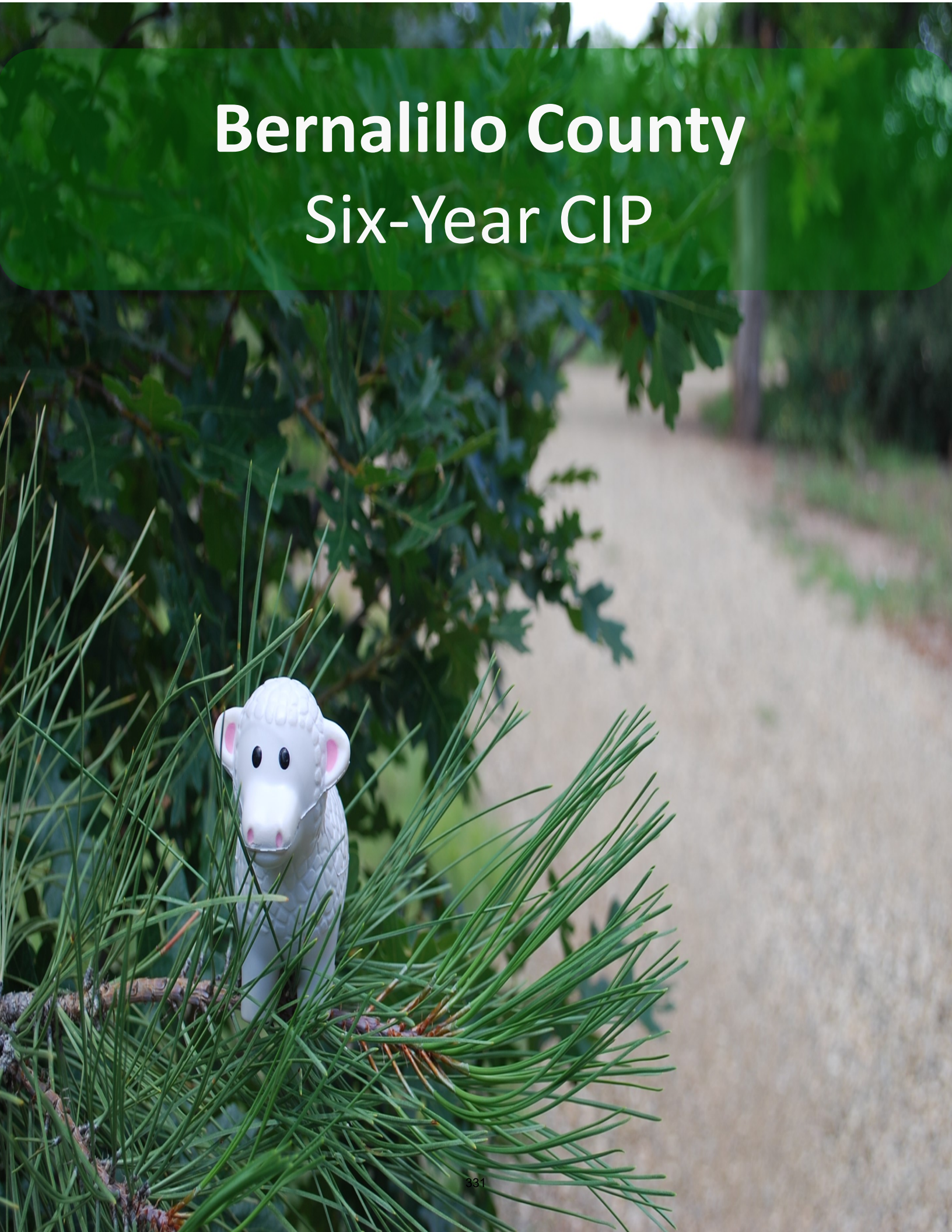
The county's adopted capital improvements program is a component of the state's five-year Infrastructure Capital Improvement Plan (ICIP). The Capital Improvements Program includes the approved listing of projects being undertaken by the county. It includes a list of each project, priority order, anticipated cost, anticipated revenue sources and projected total cost for each project. Once approved by the Commissioners, the capital improvement program is incorporated by the county into the State of New Mexico's Infrastructure Capital Improvement Plan, mandated by the state for all local governments.

The five-year infrastructure capital improvement plan for fiscal year 2018 through fiscal year 2022 is composed of projects funded through all available resources including local, state and federal funds and grants from other entities. The infrastructure capital improvement plan is submitted to the state on an annual basis. All projects in the plan must conform to adopted master plans, ordinances, policies, and other defined community goals.

The county manager submits the Infrastructure Capital Improvement Plan for fiscal year 2018 through fiscal year 2022 to the Board of Commissioners to meet deadlines imposed by the Local Government Division and the State Board of Finance. The capital improvement program department then submits the Infrastructure Capital Improvement Plan project plan to the State of New Mexico's Department of Finance and Administration. To meet the requirements of the State's Department of Finance and Administration, the total five-year program lists all projects, both funded and unfunded.

Bernalillo County's Infrastructure Capital Improvement Plan is used by the State of New Mexico Legislature to determine which state projects will be awarded state funds and flow through federal funding. The South Valley Economic Development Center and Fisher Smith Memorial Gymnasium were infrastructure capital improvement plan projects primarily funded with state grants.

Bernalillo County
Six-Year CIP



SIX-YEAR CAPITAL IMPROVEMENTS PLAN FISCAL YEARS 2019-2024

The following information is the detailed Six-Year Capital Improvements Plan referenced in the Long-Term Goals and Objectives section of the Capital Projects Overview of this book. As mentioned previously, Bernalillo County's significant capital projects are those projects the county will fund for the upcoming three general obligation bond cycles. On the following pages, aside from certain exceptions, those projects are the first projects listed in each program section. The following projects can receive funding from impact fees, state, federal, and other sources. The county plans a 2 year bond cycle. Details as to how the funding will be allocated is not known until that process begins. Composition of the funding is subject to change based on economic conditions and/or management direction. At the time this budget book was in development, the capital improvements subtotals in the two future bond cycles (2021—2024) for each program and project listed below were still in revision. Therefore, the amounts listed are from the fiscal year 2016 Six-Year Capital Improvements Plan presented in the fiscal year 2017—2018 budget book. After additional review by management, the revised capital improvements subtotals in the two future bond cycles became available. The table below is revised to include the bonding capacity adjustment and capital improvements total with bonding capacity adjustments line items to reflect funding changes to the 2021—2022 and 2023—2024 cycles. Since the allocations will not be determined until those bond cycles become current, the subsequent program-specific tables do not reflect these adjustments.

SUMMARY CAPITAL IMPROVEMENT BUDGET BY PROGRAM

PROGRAMS	GO BOND CYCLE 2019 - 2020	GO BOND CYCLE 2021 - 2022	GO BOND CYCLE 2023 - 2024	OTHER FUNDING 2019 -2024	PROGRAM TOTAL
LIBRARY PROGRAM SUBTOTAL	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,800,000	$ 7,050,000
PUBLIC SAFETY PROGRAM SUBTOTAL	16,500,000	2,000,000	2,000,000	4,500,000	25,000,000
COMMUNITY SERVICES PROGRAM SUBTOTAL	4,950,000	1,050,000	1,050,000	1,330,000	8,380,000
BUILDING UPGRADES AND ROADS PROGRAM SUBTOTAL	8,500,000	6,950,000	6,950,000	20,780,000	43,180,000
STORM DRAINS PROGRAM SUBTOTAL	5,500,000	300,000	300,000	300,000	6,400,000
HOUSING PROGRAM SUBTOTAL	1,250,000	625,000	625,000	-	2,500,000
CAPITAL IMPROVEMENTS TOTAL	38,450,000	12,675,000	12,675,000	28,710,000	92,510,000
BONDING CAPACITY ADJUSTMENT	-	25,825,000	25,825,000	-	51,650,000
CAPITAL IMPROVEMENTS TOTAL WITH BONDING CAPACITY ADJ.	**$ 38,450,000**	**$ 38,500,000**	**$ 38,500,000**	**$ 28,710,000**	**$ 144,160,000**

The following information details each program's capital improvement budget and highlights its significant, nonrecurring capital projects, including explanations of the extent to which expenditures will impact the county's current and future operating budget and the services it provides.

LIBRARY PROGRAM (CIP Budget: $1,750,000; Percentage of overall CIP Budget: 5%)

PROJECTS	GO BOND CYCLE 2019 - 2020	GO BOND CYCLE 2021 - 2022	GO BOND CYCLE 2023 - 2024	OTHER FUNDING 2019 -2024	PROGRAM TOTAL
LIBRARY PROGRAM					
Library materials	1,750,000	1,750,000	1,750,000	1,800,000	**7,050,000**

Significant, non-recurring capital improvement projects

Library Materials ($1,750,000)

The County provides library bond funds authorized by the voters to the City. The funds are used to purchase library books, DVDs, periodicals and other types of library resources for the Unified Library System as allowed in the Joint Powers Agreement between the City of Albuquerque and Bernalillo County. Currently library bond funds are available from the calendar year 2016 voter authorization which are expected to be spent in fiscal year 2019. As a result, the calendar year 2018 authorization is estimated to be spent starting in fiscal year 2020 in an estimated amount of $875,000. The MOU between the City and County provides $1,500,000 of general fund money. These funds are for personnel and operating expenses associated with the operation of the County portion of the Unified Library System. Savings or revenues are not expected from this project.

SIX-YEARS CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2019-2024

Public Safety Program (CIP Budget: $16,500,000; Percentage of overall CIP Budget: 43%)

PROJECTS	GO BOND CYCLE 2019 - 2020	GO BOND CYCLE 2021 - 2022	GO BOND CYCLE 2023 - 2024	OTHER FUNDING 2019 -2024	PROGRAM TOTAL
PUBLIC SAFETY PROGRAM					
Youth Services Center	1,400,000	-	-	-	1,400,000
Alvarado Square	3,500,000	-	-	1,500,000	5,000,000
Emergency Mobile Radio	500,000	2,000,000	2,000,000	3,000,000	7,500,000
County buildings and Improvements	3,600,000	-	-	-	3,600,000
BCSO/BCFD training facility	4,500,000	-	-	-	4,500,000
General County Fleet and Heavy Equipment Fleet	1,500,000	-	-	-	1,500,000
Fire Station remodel (location TBD)	1,000,000	-	-	-	1,000,000
West Rt. 66 Visitors Center	500,000	-	-	-	500,000
PUBLIC SAFETY PROGRAM SUBTOTAL	**$ 16,500,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 4,500,000**	**$ 25,000,000**

Significant, non-recurring capital improvement projects

Youth Services Center ($1,400,000)

The Youth Services Center is an aging facility that is in need of major renovations. This funding involves renovating all resident housing units (pods) to a more normative environment that facilitates reform and is humanized, therapeutic, and safe. This includes interior finishes for all pods and an outdoor recreation area for the girls. Since these renovations are overdue, any operational savings that would normally occur from such improvements will be offset by shifting them to fund other cost areas in the department.

Alvarado Square ($3,500,000)

A new 12,000 sf Bernalillo County Commission Chambers will be constructed from the ground up as part of the larger Alvarado Square Building Remodel. The chambers will be located adjacent to the new home of Bernalillo County and is intended to provide a welcome space for the county and the community it serves. The chambers will be designed to seat 200 people and have ample lobby/overflow space. Construction on the Chambers will be complete in fall of 2020 at an estimated total cost of $4,200,000. Various departments located throughout the county in different buildings will be consolidated to the newly renovated Alvarado Square Building. This consolidation will allow the county to reduce its maintenance costs on existing buildings as departments vacate them.

Emergency Mobile Radio ($500,000)

The City of Albuquerque and the County of Bernalillo are in the planning process of replacing their existing Land Mobile Radio (LMR) systems. Replacement is needed because of the age of equipment and unsupported subsystems with the LMR infrastructure. The replacement of the LMR systems is expected to reduce the overall cost of purchasing critical infrastructure and consolidate and reduce the costs associated with maintaining identical systems within the two existing LMR systems.

SIX-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2019-2024

COMMUNITY SERVICES PROGRAM (CIP Budget: $4,950,000; Percentage of overall CIP Budget: 13%)

PROJECTS	GO BOND CYCLE 2019 - 2020	GO BOND CYCLE 2021 - 2022	GO BOND CYCLE 2023 - 2024	OTHER FUNDING 2019 -2024	PROGRAM TOTAL
COMMUNITY SERVICES PROGRAM					
Aquatic redevelopment	100,000	300,000	300,000	300,000	**1,000,000**
Ballfield redevelopment	100,000	100,000	100,000	300,000	**600,000**
Park redevelopment	100,000	300,000	300,000	300,000	**1,000,000**
Playground redevelopment	200,000	200,000	200,000	280,000	**880,000**
ADA upgrades	100,000	100,000	100,000	100,000	**400,000**
South Valley pool redevelopment	300,000	50,000	50,000	50,000	**450,000**
Paradise Hills CC building and site improvements phase 2	1,700,000	-	-	-	**1,700,000**
Swede Scholer - indoor facility	250,000	-	-	-	**250,000**
Tom Tenorio redevelopment	1,200,000	-	-	-	**1,200,000**
Mid-North Valley Recreational Complex	200,000	-	-	-	**200,000**
Loma Linda Gym - Phase 1 Construction	500,000	-	-	-	**500,000**
Crestview Bluff Open Space	100,000	-	-	-	**100,000**
Wells Park Land Purchase - City Of Albuquerque	100,000	-	-	-	**100,000**
COMMUNITY SERVICES PROGRAM SUBTOTAL	**4,950,000**	**1,050,000**	**1,050,000**	**1,330,000**	**8,380,000**

Significant, non-recurring capital improvement projects

Aquatic Redevelopment ($100,000)
80% of this project's funding will go towards Improvements to the Alameda Splash Pad, to include restrooms, showers, pump room, and guard room. The remaining funding will go to the Paradise Hills Pool slide replacement due to aging, and possibly the Paradise Hills sidewalk. With improved facilities and a new slide, revenues are expected to increase as attendance increases. Increase data will be gathered after one year of operation with all renovations to determine whether fees will need to be adjusted.

Ballfield Redevelopment ($100,000)
This project will upgrade, design, and construct improvements to site furnishings, signage, landscaping, turf, lights, fencing, parking, ADA access, and irrigation at various ballfields countywide. These renovations will cut maintenance costs by at least 10% over the next 5 years.

Park Redevelopment ($100,000)
This project will upgrade, design, and construct improvements to site furnishings, signage, landscaping, turf, lights, fencing, parking, ADA access, and irrigation at various parks countywide. These renovations will cut maintenance costs by at least 10% over the next 5 years.

Playground Redevelopment ($200,000)
This project will upgrade, design, and construct improvements to playgrounds as needed in order to meet all current ADA and ASTM safety standards. These renovations will cut maintenance costs by at least 10% over the next 5 years.

ADA Upgrades ($100,000)
This project is to improve the county's ADA compliance in various projects, primarily the South Valley Pool and the Paradise Hills Community Center. These upgrades will potentially reduce the county's liability exposure.

South Valley Pool Redevelopment ($300,000)

This phase of the project is to begin completion the bathhouse portion of the South Valley Pool Redevelopment, which has a projected total cost of $1 million. Additional funds are from the 2016 bond issue. The existing bath house is being demolished and the new bath house will be in the next phase of the project. When the facility reopens seasonally, the operating costs for the bath house should remain relatively the same as previous operating years. No expenditure savings are anticipated. After one full year of operation, the county will review expenditures to identify additional utility and operating costs. Revenues are expected to have the potential to increase because this facility is the only aquatic facility of its kind (the state's largest spray park) and attendance is expected to increase as a result of the expansion in bather load (participant) capacity.

PROJECTS	GO BOND CYCLE 2019 - 2020	GO BOND CYCLE 2021 - 2022	GO BOND CYCLE 2023 - 2024	OTHER FUNDING 2019 -2024	PROGRAM TOTAL
BUILDING UPGRADES AND ROADS PROGRAM					
Districts 1, 4, and 5 road paving and rehabilitation	2,500,000	3,700,000	3,700,000	200,000	**10,100,000**
Roadway striping, traffic calming, guardrails	450,000	450,000	450,000	300,000	**1,650,000**
Districts 1,2, 3, 4, and 5 bikelanes, sidewalks, trails, and ADA	1,500,000	2,500,000	2,500,000	16,070,000	**22,570,000**
County arterial program	300,000	300,000	300,000	4,210,000	**5,110,000**
Sunport Extension	500,000	-	-	-	**500,000**
Bridge Boulevard Redevelopment	1,200,000	-	-	-	**1,200,000**
2nd Street SW south of Rio Bravo to Salida Sandia	375,000	-	-	-	**375,000**
Atrisco Vista Blvd	500,000	-	-	-	**500,000**
Rio Bravo adaptive signals	175,000	-	-	-	**175,000**
Rio Bravo/Prince intersection	500,000	-	-	-	**500,000**
Unser sound wall	500,000	-	-	-	**500,000**
BUILDING UPGRADES AND ROADS PROGRAM SUBTOTAL	**8,500,000**	**6,950,000**	**6,950,000**	**20,780,000**	**43,180,000**

Significant, non-recurring capital improvement projects

Districts 1, 4, and 5 Road Paving and Rehabilitation ($2,500,000)

Capital funds will be used to complete various pavement preservation and rehabilitation projects and paving of new roads throughout Districts 1, 4 and 5. The roads selected are prioritized based on current pavement condition, daily traffic volumes and the number and types of public services served by the roads. Improving the roadway surface by overlay or full reconstruction will reduce annual operating costs which average approximately $16,300 per mile every year due to pothole or emergency repairs. These sections of roadway will not require significant maintenance for 5 to 10 years depending on traffic volumes.

Roadway Striping, Traffic Calming, Guardrails ($450,000)

State and local municipalities are required to provide striping which contributes to safe and efficient movement of people and goods. This capital expenditure is being used to stripe newly paved roads, fog-sealed roads and older roads with inadequate striping. The striping includes longline striping, school crosswalks and intersection pavement markings. The striping material used is a combination of primer and thermoplastic to last approximately 10 years depending on the amount of traffic. Bernalillo County uses contractors to perform the striping. All operating costs are included in the price per linear ft. of striping. When the striping is completed, the county's liability risk is expected to be reduced as the frequency and severity of crashes caused by inadequate striping decreases.

Districts 1, 2, 3, 4, and 5 Bike lanes, Sidewalks, Trails, and ADA ($1,500,000)

These projects will consists of construction of new multiuse trails, bike lanes and sidewalks to improve pedestrian and bicycle connections as well as reconstruction of existing trails and sidewalks to meet current ADA requirements. The costs for maintaining 1 mile of new sidewalks are approximately $15,840 every 10 years and the costs for maintaining 1 mile of new multiuse trails is approximately $5,900 every 10 years. Construction of new sidewalks and trails will increase mobility options for pedestrians and bicyclists which has the potential to reduce the amount of vehicular traffic on some of our road which could reduce the frequency of preventative maintenance on those roads. Reconstruction or rehabilitation of existing sidewalks and trails will reduce the amount of annual maintenance required due to wear and damage.

County Arterial Program ($300,000)

Foothill Road Project will receive a 2 inch overlay from Blake to near Bridge and removal and replacement of speed humps and the placement of new thermos striping. There are areas that will require complete saw cutting and repaving. Operating costs for Foothill Road is $6,840 for crack seal/fog seal repairs to be completed in 5 years and $72,000 to complete a slurry seal or micro surface every 7-10 years. Cost savings are $54,000 per year for the first 4 years as no additional maintenance is required and $353,160 over the 10 year period due to constant road maintenance not being required.

Storm Drains Program (CIP Budget: $5,500,000; Percentage of overall CIP Budget: 14%)

PROJECTS	GO BOND CYCLE 2019 - 2020	GO BOND CYCLE 2021 - 2022	GO BOND CYCLE 2023 - 2024	OTHER FUNDING 2019 -2024	PROGRAM TOTAL
STORM DRAINS PROGRAM					
Fiber Optic	300,000	300,000	300,000	300,000	**1,200,000**
Browning drainage	900,000	-	-	-	**900,000**
Barcelona drainage	2,850,000	-	-	-	**2,850,000**
Garduno drainage	1,450,000	-	-	-	**1,450,000**
STORM DRAINS PROGRAM SUBTOTAL	**5,500,000**	**300,000**	**300,000**	**300,000**	**6,400,000**

Significant, non-recurring capital improvement projects

Fiber Optic ($300,000)

This capital project is to install fiber optic cable between 2400 Broadway Boulevard South East and the new Animal Care facility. The county currently pays CenturyLink $500 a month for internet access to the new facility. This fiber project will provide another piece in the county's network to reach the fiber lines on Rio Bravo Boulevard. Once installed, it will save the county $500 in monthly internet costs.

Housing Program (CIP Budget: $1,250,000; Percentage of overall CIP Budget: 3%)

PROJECTS	GO BOND CYCLE 2019 - 2020	GO BOND CYCLE 2021 - 2022	GO BOND CYCLE 2023 - 2024	OTHER FUNDING 2019 -2024	PROGRAM TOTAL
HOUSING PROGRAM					
Tiny Home Village - Phase 2	750,000	625,000	625,000	-	**2,000,000**
Senior and Disabled multifamily units windows (energy efficient), gutters, privacy fences and sliding glass doors replacement	500,000	-	-	-	**500,000**
HOUSING PROGRAM SUBTOTAL	**1,250,000**	**625,000**	**625,000**	**-**	**2,500,000**

Significant, non-recurring capital improvement projects

Tiny Home Village – Phase 2 ($750,000)

Tiny Home Village is a collaborative project between Bernalillo County and the City of Albuquerque to build cost-effective tiny home village communities for unhoused people. Phase 2 will finish construction of the THV communal building that will consist of a kitchen, storage, various community meeting spaces, communal bathrooms and laundry; and construction of tiny homes. This is a new project that is not currently up and running. It is currently anticipated that approximately $250,000 will be needed per year for a five years period to provide for an Executive Director salary and benefits, staff and resident training, utilities, maintenance and operations of the village and contracts for needed wrap around social services to include mental and behavioral health needs. No revenue generation is anticipated for these projects

DEBT SERVICE

DEBT ADMINISTRATION SUMMARY

The debt administration summary section includes information on the county's legal debt margin and financing plan. The different types of bonds are described in detail.

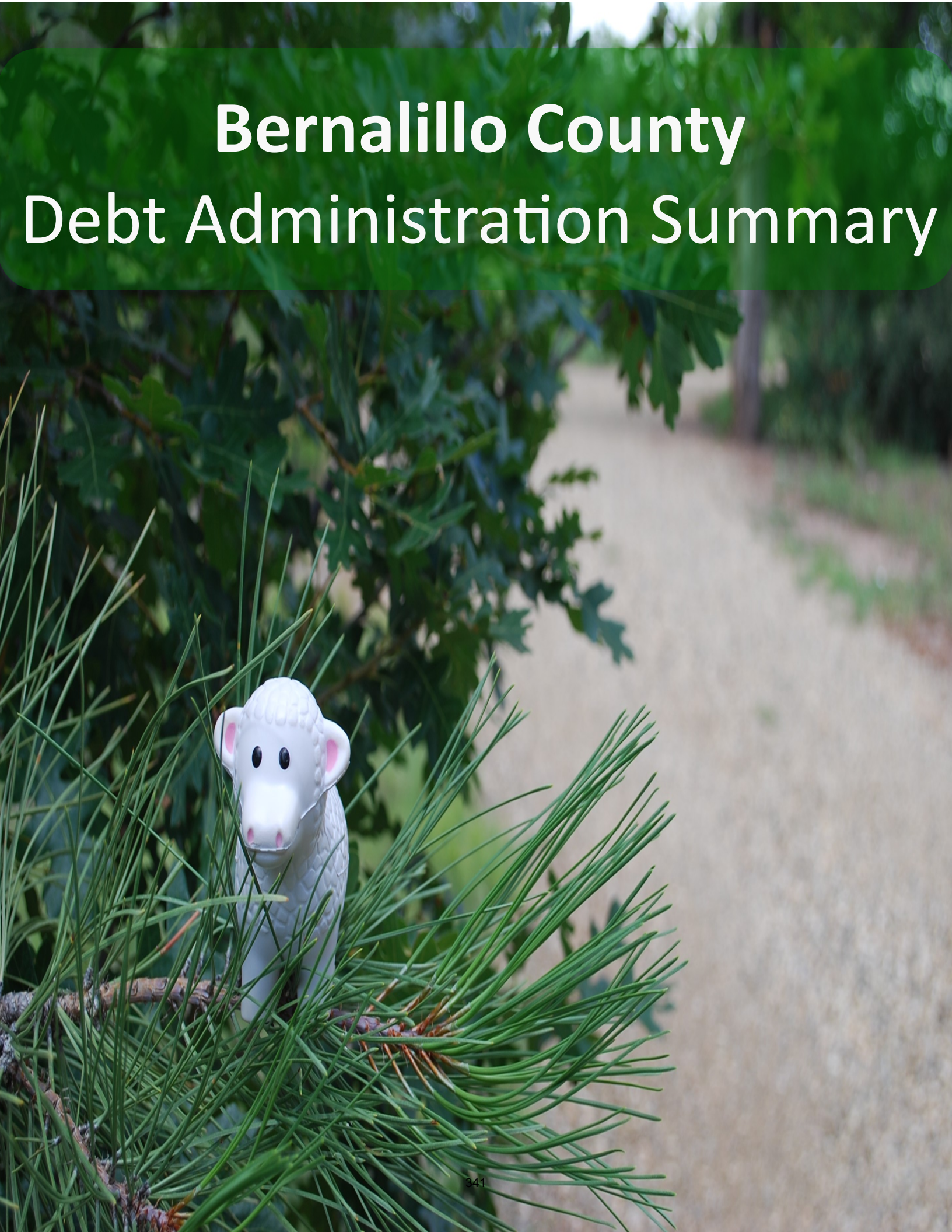
GENERAL OBLIGATION BONDS

The general obligation bonds section provides detailed debt service schedules for the county's current general obligation bonds.

GROSS RECEIPTS TAX BONDS

The gross receipts section provides detailed debt service schedules for the county's current gross receipt tax bonds.

Bernalillo County
Debt Administration Summary



DEBT ADMINISTRATION SUMMARY

INTRODUCTION

An entity can borrow cash from a bank or other financial institution in the form of a note. Such borrowing is similar to an individual taking out a loan to purchase a car or a mortgage to buy a house. When significantly large debts are required to finance certain items such as capital improvement projects to improve the quality of life in a certain area, however, entities often choose to borrow cash by issuing bonds. A bond issue essentially breaks down large debt (i.e., millions of dollars) into smaller, manageable parts – usually units in increments of tens or hundreds of thousands of dollars. Such a strategy helps the entity avoid the problem of having to find a single lender who can loan a large amount of money at a reasonable interest rate. So, instead of signing a single multi-million dollar note to borrow cash from a financial institution, it is more economical for the County to sell multiple bonds in various increments of $10,000 or $100,000 to many lenders because it can take advantage of varying rates of interest.

Bonds obligate the county to repay a stated amount (the principal) at a specified maturity date. In return for the use of the money borrowed, the County also agrees to pay interest to bondholders between the issue date and maturity. Maturities for bonds normally range from 10 to 30 years and can sometimes be shorter. Ordinarily, interest is paid semi-annually on designated interest dates beginning several months after the day the bonds are dated.

Bernalillo County's goal in issuing debt is to provide for capital improvements, infrastructure, facilities, and equipment beneficial to the County as necessary for essential services. Adherence to its debt management policy helps ensure the County maintains a sound debt position and credit quality is protected.

The intent of the County's debt management policy is to:

1. Ensure high quality debt management decisions
2. Impose order and discipline in the debt issuance process
3. Promote consistency and continuity in the decision making process
4. Provide all disclosures required by law and promote transparency
5. Strategic diagnosis for financial condition and demonstrate commitment to long-term financial planning objectives, and
6. Ensure debt management decisions are viewed positively by the investment community, taxpayers and rating agencies

For the entire policy, please reference the Bernalillo County, NM Debt Management Policy & Guidelines.

DEBT ADMINISTRATION SUMMARY

DEBT ISSUANCE TYPES

ISSUE	DESCRIPTION
General Obligation Bonds	Bernalillo County's biennial financing plan is a schedule of the expected sale of County bonds, notes and other financings in fiscal years 2019 and 2020. The financing plan lists the amount of the issuance, timing of the sale, the security for the issue, issue type (a new issue, redemption or refunding), and method of the sale. In fiscal years 2019 and 2020, three issues are planned. The uses for the proceeds from the debt issuances include capital improvements and cash flow needs. ***General obligation bonds*** are issued as needed based on cash flow needs during the biennium. They are secured by the county's property tax revenue and are generally issued as new or refunding issues through competitive sale. As stated in the Six-Years Capital Improvements Program section, the overall projected issue for this biennium is **$38,450,000**.
Gross Receipts Tax Revenue Bonds	***Gross receipts tax revenue bonds*** are also issued as needed based on cash flow needs; however, they are not issued as frequently as general obligation bonds. They are secured by the county's property tax revenue and are generally issued as new issues through competitive sale. In fiscal year 2018, Bernalillo County recently had new issues of **$37,500,000** to fund the purchase and renovation of the new county administration building and **$11,723,034** to fund environmental upgrades to the Metropolitan Detention Center. The next most recent issue occurred in calendar year 2010.
Industrial Revenue Bonds	The County is authorized by State Statute to issue Industrial Revenue Bonds (IRBs) wherein the County has deemed the project to be beneficial to the citizens of the County. The County may issue an IRB to finance privately-operated development projects. The private party initiates the process by requesting that the government unit issue the bonds. IRBs are a means of financing the acquisition, construction, expansion or renovation of industrial development facilities. IRBs benefit the County by promoting economic development and growth by attracting businesses by exempting most ad valorem taxes for as long as the bonds are outstanding. In accordance with the procedures specified in the County's Revenue Bond Project Evaluation Policies and Procedures (County Code, Article IV, Division 3), the County Manager submits the project plan to the Board for discussion and in conjunction with Bond Counsel also requests approval of an Inducement Resolution to publish a notice of intent to adopt an Ordinance authorizing the issuance and sale of Industrial Revenue Bonds for the project. The project plan is also submitted for a complete analysis by an independent consultant at the expense of the applicant. Following passage of the Inducement Resolution, the Bernalillo County Commission will pass a Bond Ordinance. At this point, the County can issue and sell the bonds. For more information on the County's IRB administration, please see the IRB portion of the Capital Project Funds section.

DEBT ADMINISTRATION SUMMARY

LEGAL DEBT MARGIN AND DEBT RATIOS FOR GENERAL OBLIGATION BONDS

Per Article 9, Section 13 of the New Mexico constitution, the aggregate amount of the County's general obligation debt is limited to four percent (4%) of the county's reported net taxable valuation, as shown by the last preceding assessment for state or county taxes. As a rule, the county also implements the following, additional controls:

DEBT AFFORDABILITY COORDINATION WITH THE LONG RANGE FINANCIAL PLAN AND CAPITAL IMPROVEMENT PROGRAM

As an important step within the annual development of the budget, the Deputy County Manager of Finance will annually assess the county's ability to issue and repay its debt. At a minimum, the Deputy County Manager of Finance will review and evaluate proposed financing plans in conjunction with the long range financial plan, the capital improvement program, current financial position and financial policy to assess the county's ability to issue and repay its debt. The Deputy County Manager of Finance shall recommend how much new debt, if any, the county may authorize.

DEBT AFFORDABILITY AND CAPACITY MEASURE

The approach, introduced in the next table, is comprised of two levels of financial measures for evaluating debt capacity for general obligation and gross receipt revenue bonds. Level 1 establishes acceptable debt capacity measures as long-term average targets. Level 2 establishes quantitative upper limits for debt capacity that should generally not be exceeded. Once an upper limit is exceeded, projects requiring new debt need to demonstrate an economic benefit and overall conditions must allow benchmarks to return within the level 1 long term average target levels within five fiscal years or less.

GENERAL OBLIGATION (GO) BOND MEASUREMENTS			GROSS RECEIPTS TAX (GRT) BOND MEASUREMENTS
LEVEL	POPULATION'S ABILITY TO PAY	BURDEN ON TAXABLE PROPERTY VALUES	**GRT ONLY:** GOVERNMENT'S CURRENT DEBT SERVICE CAPACITY
1	Direct Debt Per Capita as % of Income Per Capita: <= 1 %	GO Debt Outstanding as % of Assessed Value of Taxable Property: <= 2.00% Direct and Overlapping Debt Burden: <= 10% Direct Debt as % of Full Value: <= .66%	Annual GRT Debt Service as % of General Fund Adopted Budgeted Expenditures: <= 5% GRT Debt Service Minimum coverage from Pledged Revenue: >= 300% General Fund Balance as % of Revenues: >= 42% General Fund Balance Reserve Requirement Restricted: 3/12 Reserve Requirement: >= 25% Unassigned: Revenue Stabilization & Operating Reserve: 3%-5% of budgeted operating expenditures

DEBT ADMINISTRATION SUMMARY

GENERAL OBLIGATION (GO) BOND MEASUREMENTS			GROSS RECEIPTS TAX (GRT) BOND MEASUREMENTS
LEVEL	POPULATION'S ABILITY TO PAY	BURDEN ON TAXABLE P ROPERTY VALUES	**GRT ONLY:** GOVERNMENT'S CURRENT DEBT SERVICE CAPACITY
2	Direct Debt Per Capita as % of Income Per Capita: <= 3%	GO Debt Outstanding as % of Assessed Value of Taxable Property: <= 4.00% Direct and Overlapping Debt Burden: <= 12% Direct Debt as % of Full Value: <= 3.5%	Annual GRT Debt Service as % of General Fund Adopted Budgeted Expenditures: <= 7.5% GRT Debt Service Minimum Coverage from Pledged Revenue: >= 250% General Fund Balance as % of Revenues: >= 30% General Fund Balance Reserve Requirement Restricted 3/12 Reserve Requirement: >= 25% Unassigned Revenue Stabilization & Operating Reserve: 3% - 5% of budgeted operating expenditures

DEBT RATIOS

The County closely monitors its debt as a percentage of assessed valuation and debt per capita ratios, as well as the impact of future debt financing on those ratios, to ensure the debt burden minimally impacts constituents.

Debt as a percent of assessed valuation measures the portion of long-term debt burden that is to be repaid by local property taxes. Debt per capita measures the county population's ability to pay by dividing direct debt (including debt supported by general revenues and taxes such as general obligation bonds debt) by per capita income.

	G.O. Debt	Tax Year 2016 Assessed Valuation	% Applicable to County	Gross Overlapping
City of Albuquerque	$373,989,000	$12,809,839,299	82.15%	$307,238,402
Albuquerque Public Schools	623,630,000	15,849,486,540	98.38%	613,534,252
Albuquerque Metropolitan Arroyo Flood Control Authority	41,750,000	15,024,543,172	96.36%	40,228,213
Central New Mexico Community College	101,840,000	18,007,524,468	86.59%	88,184,324
Village of Los Ranchos	2,855,000	255,824,199	1.64%	46,840
Village of Tijeras	-	12,281,293	0	-
Bernalillo County	**127,265,000**	**15,592,904,243**	**100.00%**	**127,265,000**
State of New Mexico	326,755,000	61,607,964,708	25.31%	82,701,311
Total Direct and Overlapping G.O. Debt	**$1,598,084,000**			**$1,259,198,342**
RATIOS				
Direct and Overlapping G.O. Debt as Percent of 2016 Assessed Valuation				**8.06%**
Direct and Overlapping G.O. Debt as Percent of 2016 Actual Valuation				**2.19%**
Direct and Overlapping G.O. Debt Per Capita				**$1,861.03**

DEBT ADMINISTRATION SUMMARY

BOND RATINGS AND BONDING CAPACITY

As a result of these practices, the strength of the County's general obligation bond debt is reflected in the following statements by the rating agencies:

Rating Agency	Ratings	Statements by Rating Agencies
Fitch	**'AAA'**	"**Fitch's** initial rating of '**AAA**' reflects the County's sound financial management and large financial reserves, diversified and growing tax base, modest debt
Moody's	**'Aaa'**	**"Moody's** Investor Services assigns a **'Aaa'** rating, with a stable outlook, to Bernalillo County. Assignment of the Aaa rating is based on the County's sizable and diverse tax base, low debt burden, and ample financial reserves."
Standard & Poor's	**'AAA'**	**Standard & Poor's -** the '**AAA**' rating reflects Bernalillo County diversified economic base, with particular links to government, defense related research, health care, and high technology. Improved wealth and income levels and strong financial performance and low debt burden.

Similarly, as depicted in the chart below showing the available bonding capacity for fiscal years 2019 and 2020, the County is utilizing less than 15% of its capacity:

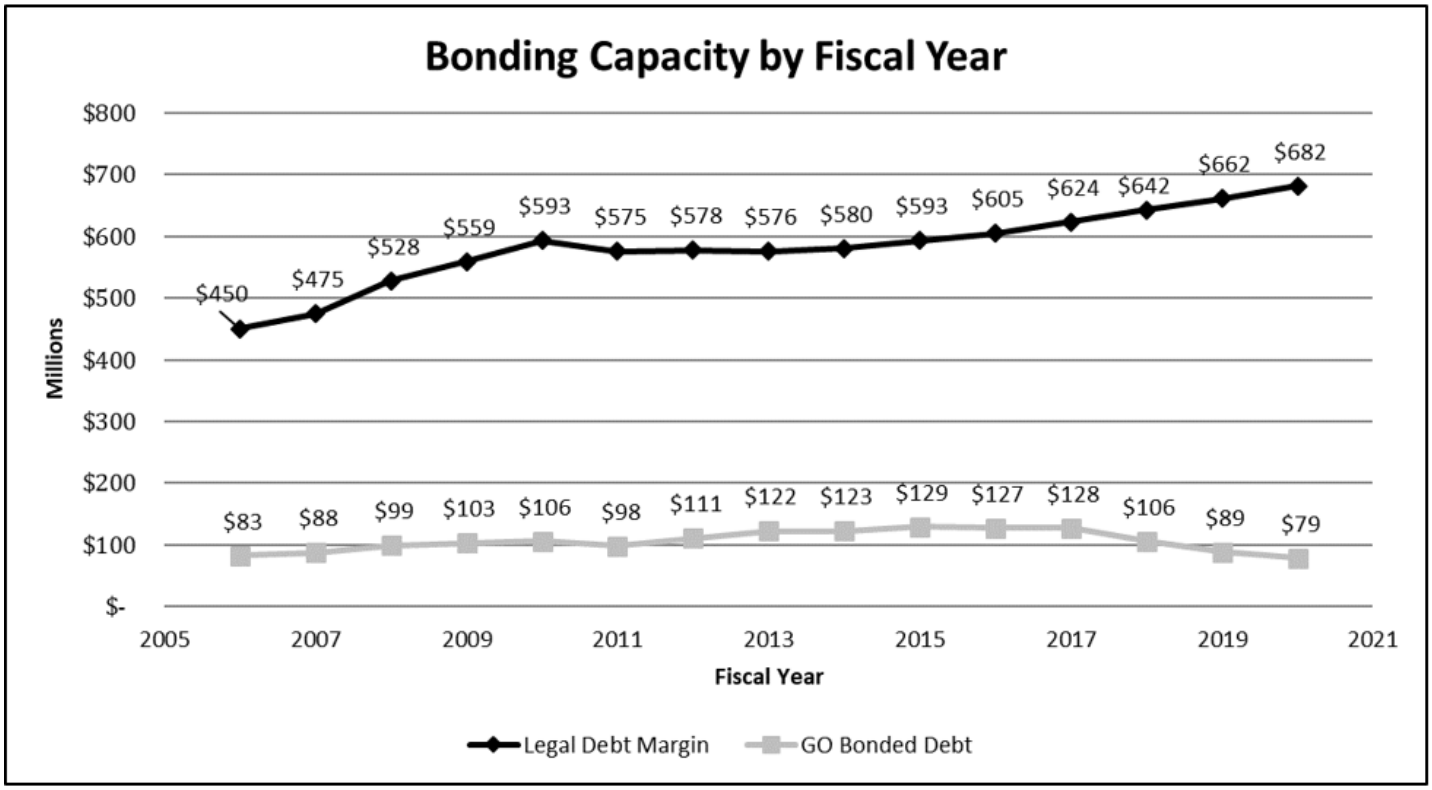
BONDING CAPACITY ANALYSIS

	FY19	FY20
Legal Debt Limitation	4%	4%
Net Taxable Valuation[1]	$16,542,512,111	$17,038,787,475
Allowable Bonding Capacity - *(Net Taxable Valuation * Legal Debt Limitation)*	$661,700,484	$681,551,499
Less: Current General Obligation Bonds Outstanding[2]	$88,690,000	$78,565,000
Legal Debt Margin (Available Bonding Capacity)[2]	$573,010,484	$602,986,499
Percentage of Allowable Bonding Capacity Utilized – *(General Obligation Bonds Outstanding / Allowable Bonding Capacity)*[2]	13.40%	11.53%

[1] *FY19 and FY20 are based on a 3% growth estimate.*

[2] *Does not take into consideration future bond sales.*

DEBT ADMINISTRATION SUMMARY

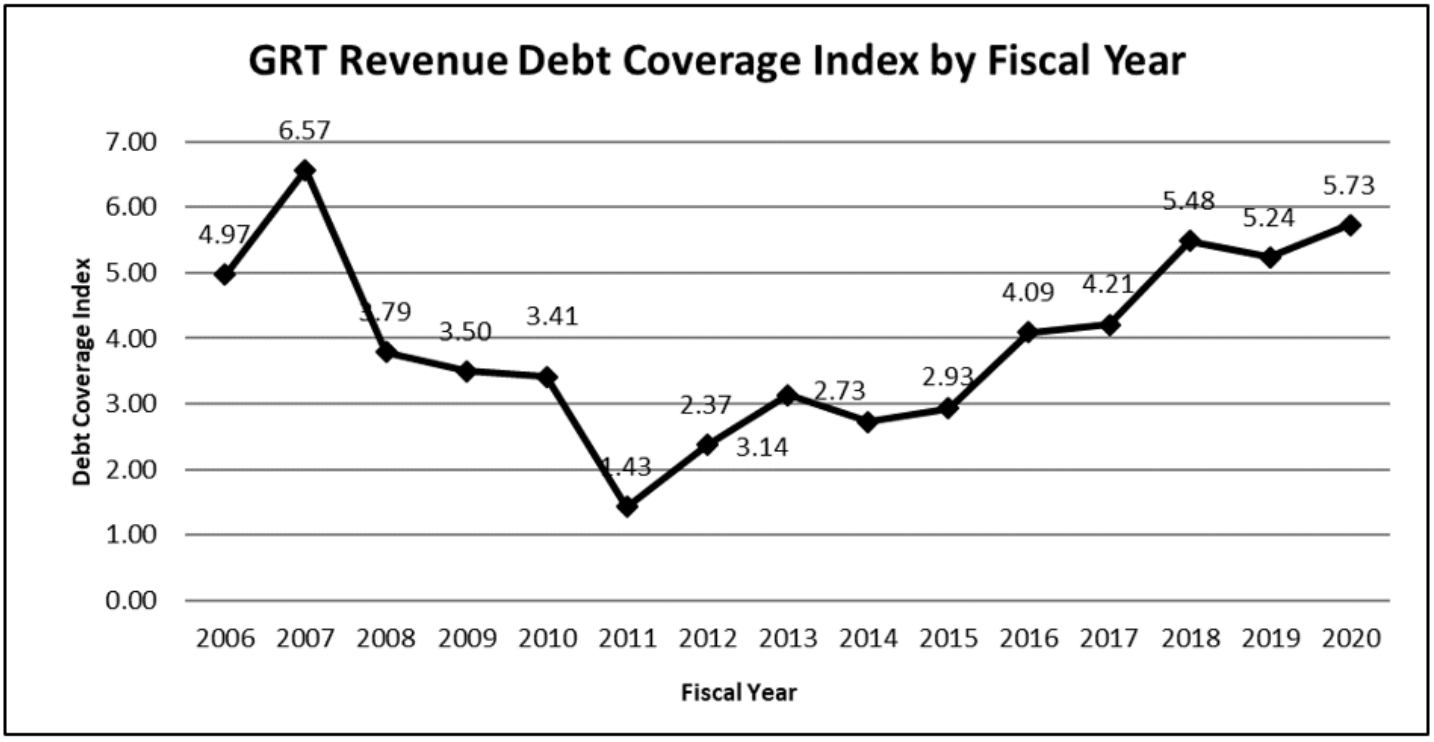


GROSS RECEIPTS TAX REVENUE BONDS

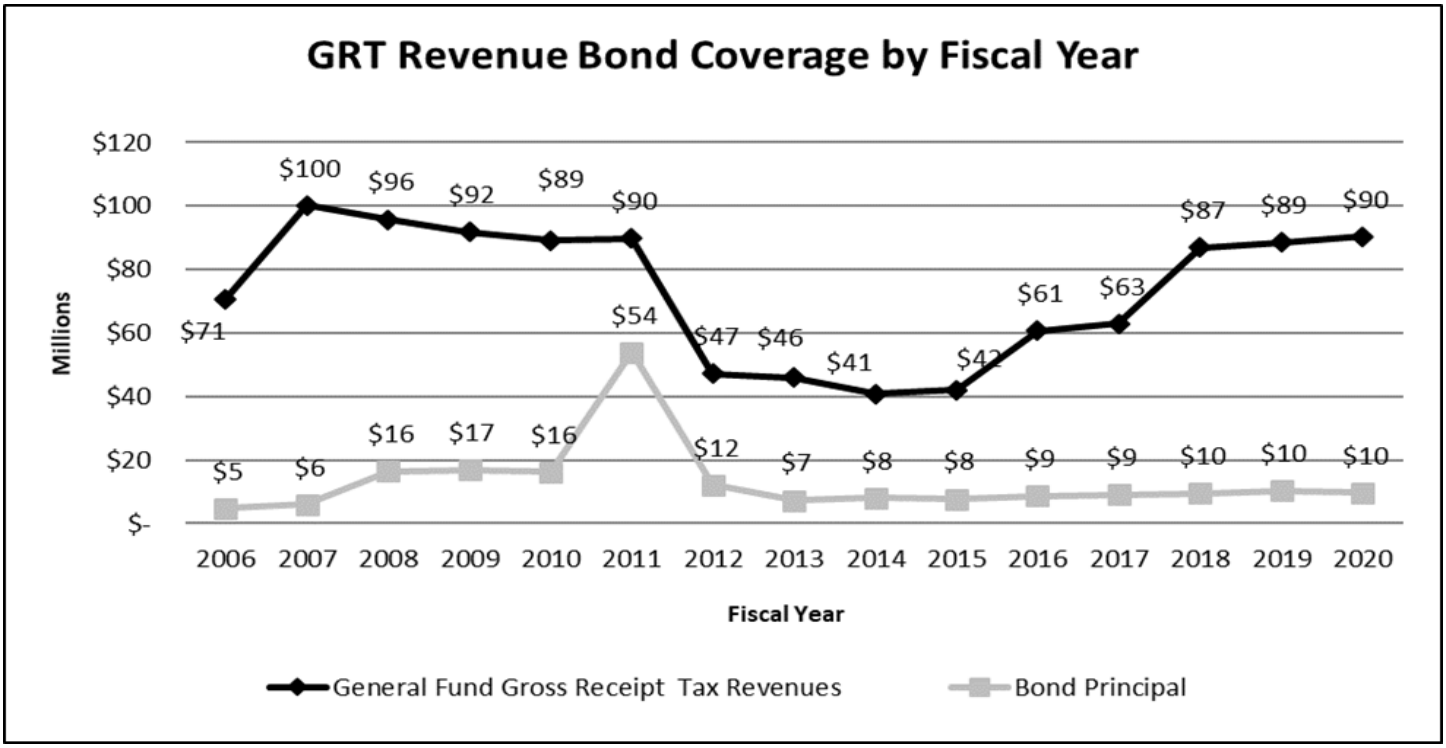
County Gross Receipts Tax Revenue bonds are special limited obligations of the county, payable solely from net pledged revenues (Gross Receipts Taxes). The bonds are not general obligations of the County, and the County neither pledges its full faith and credit nor its ad valorem taxing power or general resources. They require a minimum debt coverage ratio of 2:1.

As depicted in the following chart, the projected debt coverage for fiscal years 2019 and 2020 are more than 5:1. In fiscal year 2018, the county implemented a gross receipts tax increase to fund Public Safety initiatives, which resulted in the increased debt coverage. Also note, in fiscal year 2011, Bernalillo County fell below the minimum required debt coverage ratio due to repayment of the $43 million gross receipts tax bond that was sold for the purchase of a building. Ultimately, the building was not purchased by the county, and bond proceeds were used to repay the debt. The actual gross receipts tax coverage ratio for fiscal year 2011 excluding that debt is 4.66:1.

DEBT ADMINISTRATION SUMMARY



Gross receipts tax revenue bonding capacity is further depicted in the following chart that details the amount of gross receipt tax revenue that is pledged to cover the debt requirements of Bernalillo County's revenue bonds.



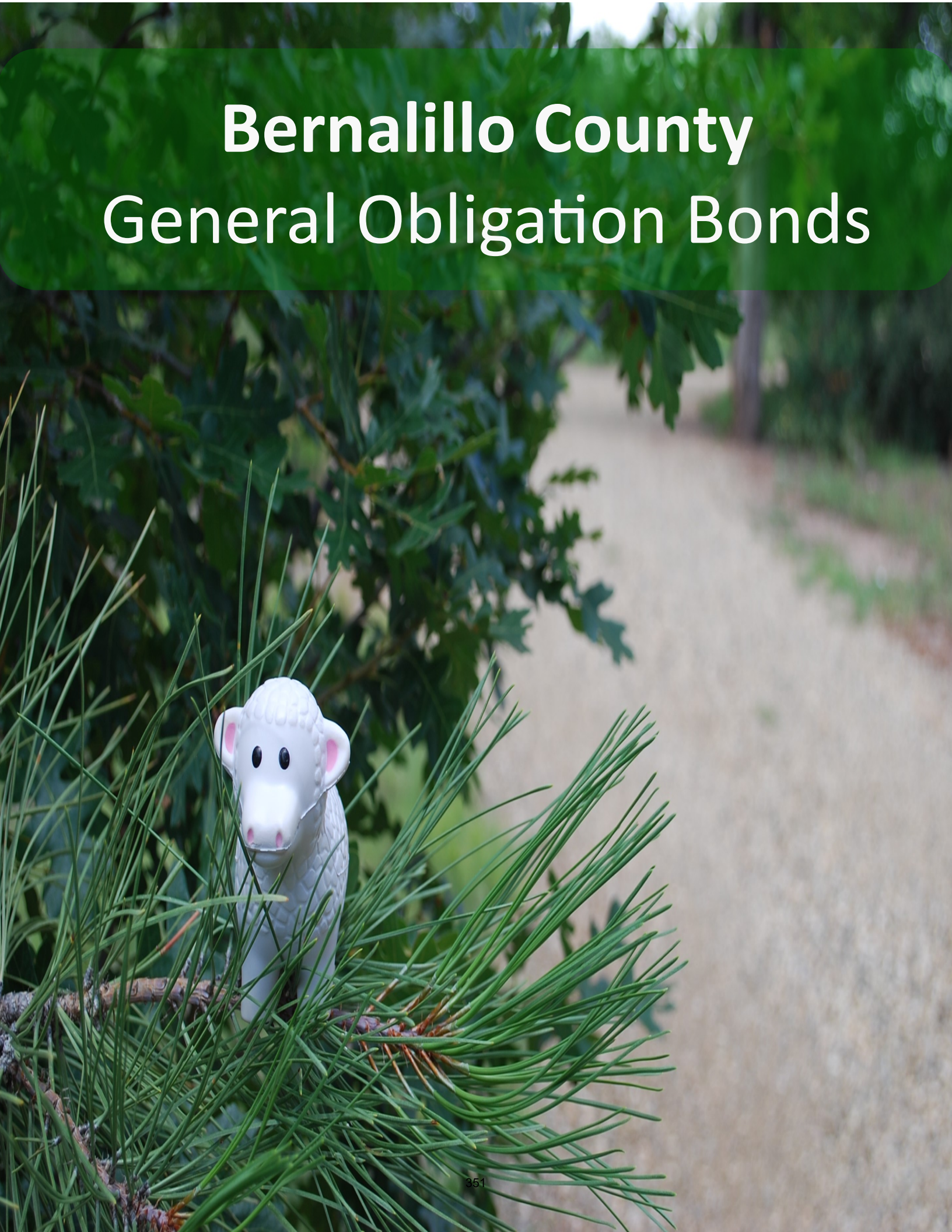
DEBT ADMINISTRATION SUMMARY

IMPACT OF CURRENT DEBT LEVELS ON GOVERNMENT OPERATIONS

In fiscal year 2019, the total projected debt service budget of $37,267,952 is expected to consume 6% of the county's overall budget of $657,464,746. In fiscal year 2020, although the debt service budget drops to $36,126,342, the greater drop in the overall budget from fiscal year 2019 to $502,789,593 causes the debt service budget to increase to 7% of the county's overall budget for that year.

DEBT SERVICE ISSUANCES	FY 2019	FY 2020
Debt Service		
General Obligation Debt Service	$ 20,367,160	$ 20,367,160
Gross Receipts Tax Revenue Debt		
1996B Jail Bonds	$ 4,777,565	$ 4,778,565
1998/2001/2002 Court House	3,750,325	3,761,765
2005 Refunding Of 1999 Improvement Bonds	4,586,013	4,131,138
2008 Refunding Of 2004 Public Safety Bonds	899,600	-
2010B Refunding Of 1999 Multifamily Housing Refunding and Improvement Bonds	116,363	119,088
2017A County Administrative Office Building and Related	2,208,163	2,422,063
2017B MDC Energy Conservation and Renewable Energy	562,763	546,563
Subtotal Gross Receipts Tax Revenue Bond Debt Service	$ 16,900,792	$ 15,759,182
Total Debt Service	$ 37,267,952	$ 36,126,342
Total Expenditures	$ 657,464,746	$ 502,789,593
Total General Obligation Debt Service as a Percent of Total Expenditures	3%	4%
Total Gross Receipts Tax Revenue Debt Service as a Percent of Total Expendi-	3%	3%
Total Debt Service as a Percent of Total Expenditures	6%	7%

Bernalillo County
General Obligation Bonds



GENERAL OBLIGATION BONDS

General Obligation (GO) Bonds - Capital improvements for the County are primarily funded with GO Bonds, which are self-imposed by the voters on all taxable property within the county. The bonds are payable from projected, property tax revenues. The tables below show the total initial funding for each series. Over time, the bond series would be issued for similar purposes, but the descriptions would change from year to year. For example, the 1997 series specified the issue was to fund road, library, parks and recreation, Sheriff's department, reconstruction and remodeling, and juvenile justice center projects; whereas, the 2007 series specified the issue was to fund road, library, parks and recreation, public safety, and facilities improvement projects. Consequently, the purposes below have been summarized as follows: Facilities Improvements includes Reconstruction and Remodeling and Facilities Improvements; Public Safety includes Sheriff's Department, Juvenile Justice Center, and Public Safety; and Storm Sewer and Water Systems includes Storm Sewer and Water Systems and Storm Drains.

General Obligation Bond Series	1999
Purpose	
Roads	$5,000,000
Library	1,500,000
Parks and Recreation	5,345,000
Storm Sewer and Water Systems	2,130,000
Public Buildings	4,701,000
Series Total	**$18,676,000**

General Obligation Bond Series	2009
Purpose	
Roads	$7,000,000
Library	1,000,000
Facilities Improvements	2,000,000
Series Total	**$10,000,000**

General Obligation Bond Series	2009A
Purpose	
Parks and Recreation	$2,500,000
Storm Sewer and Water Systems	3,500,000
Public Safety	4,750,000
Series Total	**$10,750,000**

General Obligation Bond Series	2010
Purpose	
Refunding 2001 and 2002 Series GO Bond	$13,945,000

GENERAL OBLIGATION BONDS

General Obligation Bond Series	2011
Purpose	
Library	$750,000
Parks and Recreation	1,150,000
Facilities Improvements	2,300,000
Series Total	**$4,200,000**

General Obligation Bond Series	2012
Purpose	
Refunding 2003 GO Bond	$6,535,000

General Obligation Bond Series	2012A
Purpose	
Parks and Recreation	$1,150,000
Library	750,000
Public Safety	500,000
Roads	12,000,000
Series Total	**$14,400,000**

General Obligation Bond Series	2013
Purpose	
Roads	$5,000,000
Library	500,000
Parks and Recreation	1,800,000
Facilities Improvements	600,000
Storm Sewer and Water Systems	6,400,000
Public Safety	3,500,000
Series Total	**$17,800,000**

General Obligation Bond Series	2014
Purpose	
Roads	5,000,000
Library	800,000
Facilities Improvements	400,000
Storm Sewer and Water Systems	2,500,000
Series Total	**$8,700,000**

GENERAL OBLIGATION BONDS

General Obligation Bond Series	2014A
Purpose	
Refunding 2004 GO Bond	$2,995,000

General Obligation Bond Series	2015
Purpose	
Roads	$4,250,000
Library	900,000
Parks and Recreation	4,260,000
Facilities Improvements	1,200,000
Storm Sewer and Water Systems	2,130,000
Public Safety	4,541,000
Series Total	**$17,281,000**

General Obligation Bond Series	2015A
Purpose	
Refunding 2005, 2005A, and 2006 GO Bonds	$14,010,000

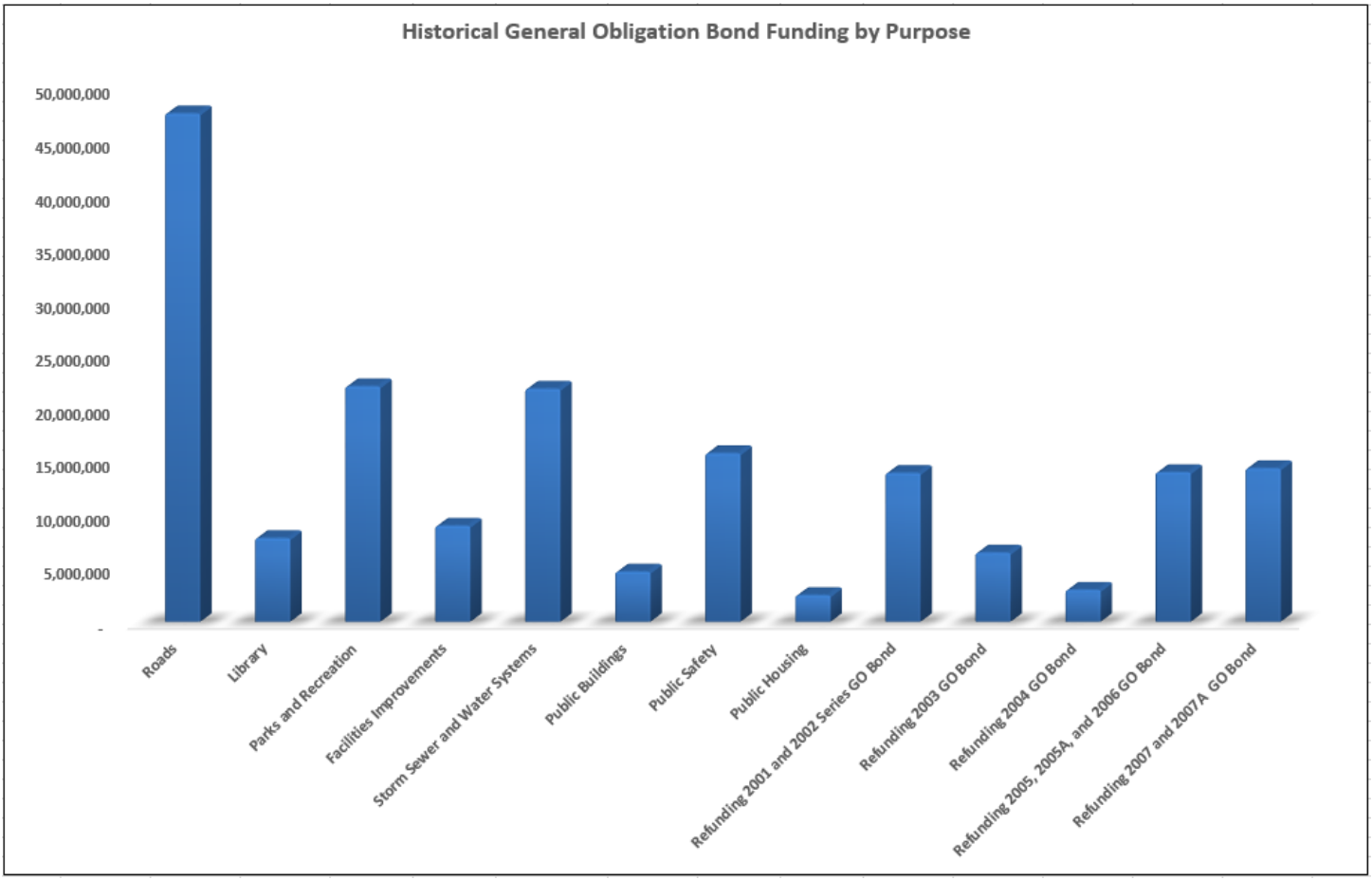
General Obligation Bond Series	2016
Purpose	
Roads	$4,820,000
Library	900,000
Parks and Recreation	2,200,000
Storm Sewer and Water Systems	2,370,000
Series Total	**$10,290,000**

General Obligation Bond Series	2016A
Purpose	
Refunding 2007 and 2007A GO Bonds	$14,380,000

General Obligation Bond Series	2017
Purpose	
Roads	$4,550,000
Library	750,000
Parks and Recreation	3,655,000
Facilities Improvements	2,500,000
Storm Sewer and Water Systems	2,800,000
Public Safety	2,500,000
Public Housing	2,500,000
Series Total	**$19,255,000**

GENERAL OBLIGATION BONDS

The following chart summarizes the historical general obligation bond funding by purpose.



GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS Series 1999
T561-210407/14101

Sales Type : Competitive
Senior Manager: Hutchinson, Shockey, Erley & CO., Co-Manager: Morgan Keegan, Hanifen and Kious & Co.
Ratings: Aa1, AA+
Call Date: Non-callable
Dated Date: *4/15/1999*
Delivery Date: *4/27/1999*

Date	Principal	Coupon	Interest	Total	FY Total
2/1/2000			731,774.69	731,774.69	731,774.69
8/1/2000	566,000	6.500%	460,557.50	1,026,557.50	
2/1/2001			442,162.50	442,162.50	1,468,720.00
8/1/2001	595,000	6.500%	442,162.50	1,037,162.50	
2/1/2002			422,825.00	422,825.00	1,459,987.50
8/1/2002	625,000	6.500%	422,825.00	1,047,825.00	
2/1/2003			402,512.50	402,512.50	1,450,337.50
8/1/2003	655,000	6.500%	402,512.50	1,057,512.50	
2/1/2004			381,225.00	381,225.00	1,438,737.50
8/1/2004	685,000	6.500%	381,225.00	1,066,225.00	
2/1/2005			358,962.50	358,962.50	1,425,187.50
8/1/2005	720,000	6.500%	358,962.50	1,078,962.50	
2/1/2006			335,562.50	335,562.50	1,414,525.00
8/1/2006	755,000	5.000%	335,562.50	1,090,562.50	
2/1/2007			316,687.50	316,687.50	1,407,250.00
8/1/2007	795,000	4.500%	316,687.50	1,111,687.50	
2/1/2008			298,800.00	298,800.00	1,410,487.50
8/1/2008	835,000	4.500%	298,800.00	1,133,800.00	
2/1/2009			280,012.50	280,012.50	1,413,812.50
8/1/2009	875,000	4.500%	280,012.50	1,155,012.50	
2/1/2010			260,325.00	260,325.00	1,415,337.50
8/1/2010	920,000	4.500%	260,325.00	1,180,325.00	
2/1/2011			239,625.00	239,625.00	1,419,950.00
8/1/2011	965,000	4.500%	239,625.00	1,204,625.00	
2/1/2012			217,912.50	217,912.50	1,422,537.50
8/1/2012	1,015,000	4.500%	217,912.50	1,232,912.50	
2/1/2013			195,075.00	195,075.00	1,427,987.50
8/1/2013	1,065,000	4.500%	195,075.00	1,260,075.00	
2/1/2014			171,112.50	171,112.50	1,431,187.50
8/1/2014	1,120,000	4.500%	171,112.50	1,291,112.50	
2/1/2015			145,912.50	145,912.50	1,437,025.00
8/1/2015	1,175,000	4.500%	145,912.50	1,320,912.50	
2/1/2016			119,475.00	119,475.00	1,440,387.50
8/1/2016	1,230,000	4.500%	119,475.00	1,349,475.00	
2/1/2017			91,800.00	91,800.00	1,441,275.00
8/1/2017	1,295,000	4.500%	91,800.00	1,386,800.00	
2/1/2018			62,662.50	62,662.50	1,449,462.50
8/1/2018	1,360,000	4.500%	62,662.50	1,422,662.50	
2/1/2019			32,062.50	32,062.50	1,454,725.00
8/1/2019	1,425,000	4.500%	32,062.50	1,457,062.50	1,457,062.50
	18,676,000		10,741,757.19	29,417,757.19	29,417,757.19

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 1999 GO Bond was used to finance roads ($5,000,000), storm sewer and water systems ($2,130,000), library resources ($1,500,000), public buildings ($4,701,000), and parks and recreational facilities ($5,345,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2009
T561-210407/14101

Sales Type: Competitive
Senior Manager: PiperJaffray
Ratings: AAA, Aa1, AA+
Call Date: Non-callable
Dated Date: *6/9/2009*
Delivery Date: *6/16/2009*

Date	Principal	Coupon	Interest	Total	FY Total
12/1/2009			158,812.50	158,812.50	
6/1/2010	1,050,000	3.000%	173,250.00	1,223,250.00	1,382,062.50
12/1/2010			157,500.00	157,500.00	
6/1/2011	1,000,000	2.500%	157,500.00	1,157,500.00	1,315,000.00
12/1/2011			145,000.00	145,000.00	
6/1/2012	750,000	2.500%	145,000.00	895,000.00	1,040,000.00
12/1/2012			135,625.00	135,625.00	
6/1/2013	900,000	2.500%	135,625.00	1,035,625.00	1,171,250.00
12/1/2013			124,375.00	124,375.00	
6/1/2014	925,000	3.000%	124,375.00	1,049,375.00	1,173,750.00
12/1/2014			110,500.00	110,500.00	
6/1/2015	1,000,000	4.000%	110,500.00	1,110,500.00	1,221,000.00
12/1/2015			90,500.00	90,500.00	
6/1/2016	1,025,000	4.000%	90,500.00	1,115,500.00	1,206,000.00
12/1/2016			70,000.00	70,000.00	
6/1/2017	1,050,000	4.000%	70,000.00	1,120,000.00	1,190,000.00
12/1/2017			49,000.00	49,000.00	
6/1/2018	1,100,000	4.000%	49,000.00	1,149,000.00	1,198,000.00
12/1/2018			27,000.00	27,000.00	
6/1/2019	1,200,000	4.500%	27,000.00	1,227,000.00	1,254,000.00
	10,000,000		2,151,062.50	12,151,062.50	12,151,062.50

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2009 GO Bond was used to finance road improvements ($7,000,00) and Facility Improvement ($2,000,000) and Library Books ($1,000,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2009A
T561-210407/14101

Sales Type: Competitive
Senior Manager: Citibank, Co-Manger: N/A
Ratings: AAA, Aa1, AA+
Call Date: 12/1/2015 @100%
Dated Date: *12/15/2009*
Delivery Date: *12/15/2009*

Date	Principal	Coupon	Interest	Total	FY Total
6/1/2010			126,575.00	126,575.00	126,575.00
12/1/2010	500,000	0.800%	137,250.00	637,250.00	
6/1/2011			132,250.00	132,250.00	769,500.00
12/1/2011	1,000,000	1.200%	132,250.00	1,132,250.00	
6/1/2012			122,250.00	122,250.00	1,254,500.00
12/1/2012	1,000,000	1.500%	122,250.00	1,122,250.00	
6/1/2013			112,250.00	112,250.00	1,234,500.00
12/1/2013	650,000	1.900%	112,250.00	762,250.00	
6/1/2014			105,750.00	105,750.00	868,000.00
12/1/2014	650,000	2.000%	105,750.00	755,750.00	
6/1/2015			99,250.00	99,250.00	855,000.00
12/1/2015	650,000	2.400%	99,250.00	749,250.00	
6/1/2016			92,750.00	92,750.00	842,000.00
12/1/2016	700,000	2.600%	92,750.00	792,750.00	
6/1/2017			84,000.00	84,000.00	876,750.00
12/1/2017	750,000	2.900%	84,000.00	834,000.00	
6/1/2018			72,750.00	72,750.00	906,750.00
12/1/2018	800,000	3.000%	72,750.00	872,750.00	
6/1/2019			60,750.00	60,750.00	933,500.00
12/1/2019	1,250,000	3.200%	60,750.00	1,310,750.00	
6/1/2020			42,000.00	42,000.00	1,352,750.00
12/1/2020	2,800,000	3.600%	42,000.00	2,842,000.00	2,842,000.00
	10,750,000		2,111,825.00	12,861,825.00	12,861,825.00

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2009A GO Bond was used to finance Storm Drain ($3,500,00) and Parks & Rec. ($2,500,000) and Public Safety ($4,750,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2010
T561-210407/14101

Sales Type: Negotiated
Senior Manager: Southwest Securities, Co-Manager: N/A
Ratings: AAA, Aaa, AAA
Call Date: 2/1/2020 @100%
Dated Date: 6/3/2010
Delivery Date: 6/3/2010

Date	Principal	Coupon	Interest	Total	FY Total
2/1/2011	245,000	2.000%	333,662.78	578,662.78	578,662.80
8/1/2011			249,900.00	249,900.00	
2/1/2012	915,000	2.000%	249,900.00	1,164,900.00	1,414,800.00
8/1/2012			240,750.00	240,750.00	
2/1/2013	1,195,000	2.500%	240,750.00	1,435,750.00	1,676,500.00
8/1/2013			225,812.50	225,812.50	
2/1/2014	1,240,000	2.500%	225,812.50	1,465,812.50	1,691,625.00
8/1/2014			210,312.50	210,312.50	
2/1/2015	1,275,000	3.000%	210,312.50	1,485,312.50	1,695,625.00
8/1/2015			191,187.50	191,187.50	
2/1/2016	1,320,000	3.000%	191,187.50	1,511,187.50	1,702,375.00
8/1/2016			171,387.50	171,387.50	
2/1/2017	1,355,000	3.500%	171,387.50	1,526,387.50	1,697,775.00
8/1/2017			147,675.00	147,675.00	
2/1/2018	1,410,000	3.500%	147,675.00	1,557,675.00	1,705,350.00
8/1/2018			123,000.00	123,000.00	
2/1/2019	1,455,000	4.000%	123,000.00	1,578,000.00	1,701,000.00
8/1/2019			93,900.00	93,900.00	
2/1/2020	1,505,000	4.000%	93,900.00	1,598,900.00	1,692,800.00
8/1/2020			63,800.00	63,800.00	
2/1/2021	1,565,000	4.000%	63,800.00	1,628,800.00	1,692,600.00
8/1/2021			32,500.00	32,500.00	
2/1/2022	1,625,000	4.000%	32,500.00	1,657,500.00	1,690,000.00
	15,105,000		3,834,112.78	18,939,112.78	18,939,112.80

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The Series 2010 GO Bond was used to refund the 2001 GO Bond and the 2002 GO Bond.

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS Series 2011
T561-210407/14101

Sales Type: Competitive
Senior Manager: FTN Financial, Co-Manager: N/A
Ratings: Aaa, AAA, AAA
Call Date: 2/1/2017 @100%
Dated Date: 10/5/2011
Delivery Date: 10/5/2011

Date	Principal	Coupon	Interest	Total	FY Total
2/1/2012			38,481.39	38,481.39	38,481.39
8/1/2012			59,712.50	59,712.50	
2/1/2013	550,000	4.000%	59,712.50	609,712.50	669,425.00
8/1/2013			48,712.50	48,712.50	
2/1/2014	570,000	3.000%	48,712.50	618,712.50	667,425.00
8/1/2014			40,162.50	40,162.50	
2/1/2015	585,000	2.500%	40,162.50	625,162.50	665,325.00
8/1/2015			32,850.00	32,850.00	
2/1/2016	600,000	2.250%	32,850.00	632,850.00	665,700.00
8/1/2016			26,100.00	26,100.00	
2/1/2017	620,000	2.250%	26,100.00	646,100.00	672,200.00
8/1/2017			19,125.00	19,125.00	
2/1/2018	630,000	3.000%	19,125.00	649,125.00	668,250.00
8/1/2018			9,675.00	9,675.00	
2/1/2019	645,000	3.000%	9,675.00	654,675.00	664,350.00
	4,200,000		511,156.39	4,711,156.39	4,711,156.39

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2011GO Series was used to finance Parks & Recreation facilities ($1,150,000), purchase library books ($750,000), and facilities improvements ($2,300,000)

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2012
T561-210407/14101

Sales Type: Negotiated
Senior Manager: Southwest Securities, Co-Manager: N/A
Ratings: Aaa, AAA
Call Date: 6/15,2021 @100%
Dated Date: 3/14/2012
Delivery Date: 3/14/2012

Date	Principal	Coupon	Interest	Total	FY Total
6/15/2012	55,000	2.000%	46,248.89	101,248.89	101,248.89
12/15/2012			96,250.00	96,250.00	
6/15/2013	500,000	2.000%	96,250.00	596,250.00	692,500.00
12/15/2013			91,250.00	91,250.00	
6/15/2014	530,000	2.000%	91,250.00	621,250.00	712,500.00
12/15/2014			85,950.00	85,950.00	
6/15/2015	540,000	3.000%	85,950.00	625,950.00	711,900.00
12/15/2015			77,850.00	77,850.00	
6/15/2016	560,000	2.000%	77,850.00	637,850.00	715,700.00
12/15/2016			72,250.00	72,250.00	
6/15/2017	570,000	2.000%	72,250.00	642,250.00	714,500.00
12/15/2017			66,550.00	66,550.00	
6/15/2018	585,000	3.000%	66,550.00	651,550.00	718,100.00
12/15/2018			57,775.00	57,775.00	
6/15/2019	605,000	3.000%	57,775.00	662,775.00	720,550.00
12/15/2019			48,700.00	48,700.00	
6/15/2020	620,000	3.000%	48,700.00	668,700.00	717,400.00
12/15/2020			39,400.00	39,400.00	
6/15/2021	635,000	4.000%	39,400.00	674,400.00	713,800.00
12/15/2021			26,700.00	26,700.00	
6/15/2022	655,000	4.000%	26,700.00	681,700.00	708,400.00
12/15/2022			13,600.00	13,600.00	
6/15/2023	680,000	4.000%	13,600.00	693,600.00	707,200.00
	6,535,000		1,398,798.89	7,933,798.89	7,933,798.89

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2012 used to finance refund GO Series 2003.

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2012A
T561-210407/14101

Sales Type: Competitive
Senior Manager: Robert Baird, Co-Manager: N/A
Ratings: Aaa, AAA
Call Date: 6/15/2021 @100%
Dated Date: 6/20/2012
Delivery Date: 6/20/2012

Date	Principal	Coupon	Interest	Total	FY Total
12/15/2018			242,223.13	242,223.13	
6/15/2019			242,223.13	242,223.13	484,446.26
12/15/2019			242,223.13	242,223.13	
6/15/2020			242,223.13	242,223.13	484,446.26
12/15/2020			242,223.13	242,223.13	
6/15/2021	1,060,000	3.000%	242,223.13	1,302,223.13	1,544,446.26
12/15/2021			226,323.13	226,323.13	
6/15/2022	1,085,000	4.000%	226,323.13	1,311,323.13	1,537,646.26
12/15/2022			204,623.13	204,623.13	
6/15/2023	1,110,000	4.000%	204,623.13	1,314,623.13	1,519,246.26
12/15/2023			182,423.13	182,423.13	
6/15/2024	1,130,000	4.000%	182,423.13	1,312,423.13	1,494,846.26
12/15/2024			159,823.13	159,823.13	
6/15/2025	1,155,000	4.000%	159,823.13	1,314,823.13	1,474,646.26
12/15/2025			136,723.13	136,723.13	
6/15/2026	1,185,000	3.000%	136,723.13	1,321,723.13	1,458,446.26
12/15/2026			118,948.13	118,948.13	
6/15/2027	1,210,000	3.000%	118,948.13	1,328,948.13	1,447,896.26
12/15/2027			100,798.13	100,798.13	
6/15/2028	1,235,000	3.000%	100,798.13	1,335,798.13	1,436,596.26
12/15/2028			82,273.13	82,273.13	
6/15/2029	1,260,000	3.000%	82,273.13	1,342,273.13	1,424,546.26
12/15/2029			63,373.13	63,373.13	
6/15/2030	1,295,000	3.130%	63,373.13	1,358,373.13	1,421,746.26
12/15/2030			43,138.75	43,138.75	
6/15/2031	1,320,000	3.200%	43,138.75	1,363,138.75	1,406,277.50
12/15/2031			22,018.75	22,018.75	
6/15/2032	1,355,000	3.250%	22,018.75	1,377,018.75	1,399,037.50
	14,400,000		7,034,219.42	21,434,219.42	21,434,219.42

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2012A GO Series was used to finance Parks & Recreation facilities ($1,150,000), purchase library books ($750,000), public safety (500,000) and roads (12,00,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2013
13221/210362

Sales Type: Competitive
Senior Manager: Janney Montgomery Scott LLC Phila PA; Lauren Carter
Ratings: Aaa, AAA, AAA
Call Date: 6/15/2021 @100%
Dated Date: 3/13/2013
Delivery Date: 3/13/2013

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
085275F83	8/15/2018	250,000	4.000%	208,125.00	458,125.00	
	2/15/2019			203,125.00	203,125.00	661,250.00
085275F91	8/15/2019	250,000	2.000%	203,125.00	453,125.00	
	2/15/2020			200,625.00	200,625.00	653,750.00
085275G25	8/15/2020	350,000	2.000%	200,625.00	550,625.00	
	2/15/2021			197,125.00	197,125.00	747,750.00
085275G33	8/15/2021	1,500,000	4.000%	197,125.00	1,697,125.00	
	2/15/2022			167,125.00	167,125.00	1,864,250.00
085275G41	8/15/2022	1,500,000	4.000%	167,125.00	1,667,125.00	
	2/15/2023			137,125.00	137,125.00	1,804,250.00
085275G58	8/15/2023	1,500,000	2.000%	137,125.00	1,637,125.00	
	2/15/2024			122,125.00	122,125.00	1,759,250.00
085275G66	8/15/2024	1,750,000	2.000%	122,125.00	1,872,125.00	
	2/15/2025			104,625.00	104,625.00	1,976,750.00
085275G74	8/15/2025	1,800,000	2.125%	104,625.00	1,904,625.00	
	2/15/2026			85,500.00	85,500.00	1,990,125.00
085275G82	8/15/2026	1,800,000	3.000%	85,500.00	1,885,500.00	
	2/15/2027			58,500.00	58,500.00	1,944,000.00
085275G90	8/15/2027	1,900,000	3.000%	58,500.00	1,958,500.00	
	2/15/2028			30,000.00	30,000.00	1,988,500.00
085275H24	8/15/2028	2,000,000	3.000%	30,000.00	2,030,000.00	2,030,000.00
		17,800,000		5,015,783.33	22,815,783.33	22,815,783.33

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2013 GO Series was used to finance roads (5,000,000), storm drain (6,400,000), Library books (500,000) Parks & Recreation facilities ($1,800,000), public safety (3,500,000) and facility improvement (600,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2014
13222/210363

Sales Type: Competitive
Senior Manager: Hutchinson, Shockey, Erley& Co.
Ratings: Aaa, AAA, AAA
Call Date: 8/15/2022 @100%
Dated Date:5/28/2014
Delivery Date:5/28/2014

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
085275H32	8/15/2014	3,000,000	4.000%	72,004.63	3,072,004.63	
	2/15/2015			108,322.50	108,322.50	3,180,327.13
085275H40	8/15/2015	4,715,000	4.000%	108,322.50	4,823,322.50	
	2/15/2016			14,022.50	14,022.50	4,837,345.00
085275H57	8/15/2016	70,000	3.000%	14,022.50	84,022.50	
	2/15/2017			12,972.50	12,972.50	96,995.00
085275H65	8/15/2017	70,000	3.000%	12,972.50	82,972.50	
	2/15/2018			11,922.50	11,922.50	94,895.00
085275H73	8/15/2018	70,000	3.000%	11,922.50	81,922.50	
	2/15/2019			10,872.50	10,872.50	92,795.00
085275H81	8/15/2019	70,000	3.000%	10,872.50	80,872.50	
	2/15/2020			9,822.50	9,822.50	90,695.00
085275H99	8/15/2020	70,000	3.000%	9,822.50	79,822.50	
	2/15/2021			8,772.50	8,772.50	88,595.00
085275J22	8/15/2021	70,000	2.100%	8,772.50	78,772.50	
	2/15/2022			8,037.50	8,037.50	86,810.00
085275J30	8/15/2022	70,000	3.000%	8,037.50	78,037.50	
	2/15/2023			6,987.50	6,987.50	85,025.00
085275J48	8/15/2023	70,000	2.500%	6,987.50	76,987.50	
	2/15/2024			6,112.50	6,112.50	83,100.00
085275J55	8/15/2024	70,000	2.500%	6,112.50	76,112.50	
	2/15/2025			5,237.50	5,237.50	81,350.00
085275J63	8/15/2025	70,000	2.750%	5,237.50	75,237.50	
	2/15/2026			4,275.00	4,275.00	79,512.50
085275J71	8/15/2026	70,000	3.000%	4,275.00	74,275.00	
	2/15/2027			3,225.00	3,225.00	77,500.00
085275J71	8/15/2027	70,000	3.000%	3,225.00	73,225.00	
	2/15/2028			2,175.00	2,175.00	75,400.00
085275J89	8/15/2028	70,000	3.000%	2,175.00	72,175.00	
	2/15/2029			1,125.00	1,125.00	73,300.00
085275J89	8/15/2029	75,000	3.000%	1,125.00	76,125.00	76,125.00
		8,700,000		499,769.63	9,199,769.63	9,199,769.63

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2014 GO Series was used to finance roads (5,000,000), storm drain (2,500,000), Library books (800,000) and facility improvement (400,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2014A-Refunding
13223/210364

Sales Type: Competitive
Senior Manager: Hutchinson, Shockey, Erley& Co.
Ratings: Aaa, AAA, AAA
Call Date: Non-Callable
Dated Date:5/28/2014
Delivery Date:5/28/2014

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
	8/15/2014	-	0.000%	16,661.94	16,661.94	
	2/15/2015			38,950.00	38,950.00	55,611.94
	8/15/2015	-	0.000%	38,950.00	38,950.00	
	2/15/2016			38,950.00	38,950.00	77,900.00
	8/15/2016	-	0.000%	38,950.00	38,950.00	
	2/15/2017			38,950.00	38,950.00	77,900.00
	8/15/2017	-	0.000%	38,950.00	38,950.00	
	2/15/2018			38,950.00	38,950.00	77,900.00
	8/15/2018	-	0.000%	38,950.00	38,950.00	
	2/15/2019			38,950.00	38,950.00	77,900.00
085275J97	8/15/2019	900,000	4.000%	38,950.00	938,950.00	
	2/15/2020			20,950.00	20,950.00	959,900.00
085275K20	8/15/2020	890,000	2.000%	20,950.00	910,950.00	
	2/15/2021			12,050.00	12,050.00	923,000.00
085275K38	8/15/2021	1,205,000	2.000%	12,050.00	1,217,050.00	1,217,050.00
		2,995,000		472,161.94	3,467,161.94	3,467,161.94

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2014A GO Series was used to refund the 2004 GO Bond.

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2015
13224/210366

Sales Type: Competitive
Senior Manager: Piper Jaffray
Ratings: Aaa, AAA, AAA
Call Date: 8/15/2023 @100%
Dated Date: 3/24/2015
Delivery Date: 3/24/2015

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
	8/15/2015			195,081.33	195,081.33	
	2/15/2016			249,040.00	249,040.00	444,121.33
085275L94	8/15/2016	851,000	3.000%	249,040.00	1,100,040.00	
	2/15/2017			236,275.00	236,275.00	1,336,315.00
085275M28	8/15/2017	870,000	3.000%	236,275.00	1,106,275.00	
	2/15/2018			223,225.00	223,225.00	1,329,500.00
085275M36	8/15/2018	895,000	3.000%	223,225.00	1,118,225.00	
	2/15/2019			209,800.00	209,800.00	1,328,025.00
085275M44	8/15/2019	930,000	3.000%	209,800.00	1,139,800.00	
	2/15/2020			195,850.00	195,850.00	1,335,650.00
085275M51	8/15/2020	965,000	2.000%	195,850.00	1,160,850.00	
	2/15/2021			186,200.00	186,200.00	1,347,050.00
085275M69	8/15/2021	1,015,000	2.000%	186,200.00	1,201,200.00	
	2/15/2022			176,050.00	176,050.00	1,377,250.00
085275M77	8/15/2022	1,065,000	4.000%	176,050.00	1,241,050.00	
	2/15/2023			154,750.00	154,750.00	1,395,800.00
085275M85	8/15/2023	1,120,000	2.000%	154,750.00	1,274,750.00	
	2/15/2024			143,550.00	143,550.00	1,418,300.00
085275M93	8/15/2024	1,175,000	3.000%	143,550.00	1,318,550.00	
	2/15/2025			125,925.00	125,925.00	1,444,475.00
085275N27	8/15/2025	1,235,000	3.000%	125,925.00	1,360,925.00	
	2/15/2026			107,400.00	107,400.00	1,468,325.00
085275N35	8/15/2026	1,295,000	3.000%	107,400.00	1,402,400.00	
	2/15/2027			87,975.00	87,975.00	1,490,375.00
085275N43	8/15/2027	1,360,000	3.000%	87,975.00	1,447,975.00	
	2/15/2028			67,575.00	67,575.00	1,515,550.00
085275N50	8/15/2028	1,430,000	3.000%	67,575.00	1,497,575.00	
	2/15/2029			46,125.00	46,125.00	1,543,700.00
085275N68	8/15/2029	1,500,000	3.000%	46,125.00	1,546,125.00	
	2/15/2030			23,625.00	23,625.00	1,569,750.00
085275N76	8/15/2030	1,575,000	3.000%	23,625.00	1,598,625.00	1,598,625.00
		17,281,000		4,661,811.33	21,942,811.33	21,942,811.33

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2015 GO Series was used to finance roads (4,250,000), storm drain (2,130,000), Library books (900,000), Parks & Rec (4,260,000), Public Safety (4,541,000) and facility improvement (1,200,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2015A-Refunding
13225/210367

Sales Type: Competitive
Senior Manager: Morgan
Ratings: Aaa, AAA, AAA
Call Date:
Dated Date: 3/24/2015
Delivery Date: 3/24/2015

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
	8/15/2015			181,236.41	181,236.41	
	2/15/2016			231,365.63	231,365.63	412,602.04
082575K46	8/15/2016	1,400,000	4.000%	231,365.63	1,631,365.63	
	2/15/2017			203,365.63	203,365.63	1,834,731.26
082575K53	8/15/2017	1,450,000	4.000%	203,365.63	1,653,365.63	
	2/15/2018			174,365.63	174,365.63	1,827,731.26
082575K61	8/15/2018	1,500,000	4.000%	174,365.63	1,674,365.63	
	2/15/2019			144,365.63	144,365.63	1,818,731.26
082575K79	8/15/2019	1,580,000	4.000%	144,365.63	1,724,365.63	
	2/15/2020			112,765.63	112,765.63	1,837,131.26
082575K87	8/15/2020	1,645,000	3.000%	112,765.63	1,757,765.63	
	2/15/2021			88,090.63	88,090.63	1,845,856.26
082575K95	8/15/2021	975,000	4.000%	88,090.63	1,063,090.63	
	2/15/2022			68,590.63	68,590.63	1,131,681.26
082575L29	8/15/2022	995,000	4.000%	68,590.63	1,063,590.63	
	2/15/2023			48,690.63	48,690.63	1,112,281.26
082575L37	8/15/2023	1,030,000	2.000%	48,690.63	1,078,690.63	
	2/15/2024			38,390.63	38,390.63	1,117,081.26
082575L45	8/15/2024	1,050,000	2.250%	38,390.63	1,088,390.63	
	2/15/2025			26,578.13	26,578.13	1,114,968.76
082575L52	8/15/2025	1,070,000	2.125%	26,578.13	1,096,578.13	
	2/15/2026			15,209.38	15,209.38	1,111,787.51
082575L60	8/15/2026	650,000	2.250%	15,209.38	665,209.38	
	2/15/2027			7,896.88	7,896.88	673,106.26
082575L78	8/15/2027	665,000	2.375%	7,896.88	672,896.88	672,896.88
	2/15/2028					
		14,010,000		2,500,586.53	16,510,586.53	16,510,586.53

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2015A GO Series was used to refund the 2005, 2005A and 2006 GO Bond.

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2016

Sales Type: Competitive
Senior Manager: FTN Financial
Ratings: Aaa, AAA, AAA
Call Date:
Dated Date: 3/22/2016
Delivery Date: 3/22/2016

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
085275N84	8/15/2016	3,600,000	3.000%	117,001.81	3,717,001.81	
	2/15/2017			93,275.00	93,275.00	3,810,276.81
085275N92	8/15/2017	200,000	2.000%	93,275.00	293,275.00	
	2/15/2018			91,275.00	91,275.00	384,550.00
085275P25	8/15/2018	200,000	2.000%	91,275.00	291,275.00	
	2/15/2019			89,275.00	89,275.00	380,550.00
085275P33	8/15/2019	470,000	1.500%	89,275.00	559,275.00	
	2/15/2020			85,750.00	85,750.00	645,025.00
085275P41	8/15/2020	490,000	2.000%	85,750.00	575,750.00	
	2/15/2021			80,850.00	80,850.00	656,600.00
085275P58	8/15/2021	490,000	3.000%	80,850.00	570,850.00	
	2/15/2022			73,500.00	73,500.00	644,350.00
085275P66	8/15/2022	490,000	3.000%	73,500.00	563,500.00	
	2/15/2023			66,150.00	66,150.00	629,650.00
085275P74	8/15/2023	490,000	4.000%	66,150.00	556,150.00	
	2/15/2024			56,350.00	56,350.00	612,500.00
085275P82	8/15/2024	490,000	4.000%	56,350.00	546,350.00	
	2/15/2025			46,550.00	46,550.00	592,900.00
085275P90	8/15/2025	490,000	4.000%	46,550.00	536,550.00	
	2/15/2026			36,750.00	36,750.00	573,300.00
085275Q24	8/15/2026	490,000	4.000%	36,750.00	526,750.00	
	2/15/2027			26,950.00	26,950.00	553,700.00
085275Q32	8/15/2027	490,000	2.000%	26,950.00	516,950.00	
	2/15/2028			22,050.00	22,050.00	539,000.00
085275Q40	8/15/2028	490,000	3.000%	22,050.00	512,050.00	
	2/152029			14,700.00	14,700.00	526,750.00
085275Q57	8/152029	490,000	3.000%	14,700.00	504,700.00	
	2/152030			7,350.00	7,350.00	512,050.00
085275Q65	8/152030	490,000	3.000%	7,350.00	497,350.00	497,350.00
		9,860,000		1,698,551.81	11,558,551.81	11,558,551.81

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2016 GO Series was used to finance roads (4,820,000), storm drain (2,370,000), Library books (900,000), and Parks & Rec (2,200,000).

GENERAL OBLIGATION BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2016A-Refunding

Sales Type: Competitive
Senior Manager: Piper Jaffray
Ratings: Aaa, AAA, AAA
Call Date:
Dated Date: 3/22/2016
Delivery Date: 3/22/2016

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
085275Q73	8/15/2016	4,850,000	3.000%	156,411.22	5,006,411.22	
	2/15/2017			124,131.25	124,131.25	5,130,542.47
085275Q81	8/15/2017	3,000,000	3.000%	124,131.25	3,124,131.25	
	2/15/2018			79,131.25	79,131.25	3,203,262.50
085275Q99	8/15/2018	585,000	3.000%	79,131.25	664,131.25	
	2/15/2019			70,356.25	70,356.25	734,487.50
085275R23	8/15/2019	605,000	3.000%	70,356.25	675,356.25	
	2/15/2020			61,281.25	61,281.25	736,637.50
085275R31	8/15/2020	625,000	1.000%	61,281.25	686,281.25	
	2/15/2021			58,156.25	58,156.25	744,437.50
085275R49	8/15/2021	625,000	1.250%	58,156.25	683,156.25	
	2/15/2022			54,250.00	54,250.00	737,406.25
085275R56	8/15/2022	635,000	3.000%	54,250.00	689,250.00	
	2/15/2023			44,725.00	44,725.00	733,975.00
085275R64	8/15/2023	660,000	3.000%	44,725.00	704,725.00	
	2/15/2024			34,825.00	34,825.00	739,550.00
085275R72	8/15/2024	670,000	3.000%	34,825.00	704,825.00	
	2/15/2025			24,775.00	24,775.00	729,600.00
085275R80	8/15/2025	695,000	2.000%	24,775.00	719,775.00	
	2/15/2026			17,825.00	17,825.00	737,600.00
085275R98	8/15/2026	705,000	3.000%	17,825.00	722,825.00	
	2/15/2027			7,250.00	7,250.00	730,075.00
085275S22	8/15/2027	725,000	2.000%	7,250.00	732,250.00	732,250.00
		14,380,000		1,309,823.72	15,689,823.72	15,689,823.72

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2016A GO Series was used to refund the 2007 and 2007A GO Bond.

GENERAL OBLIGATION BONDS

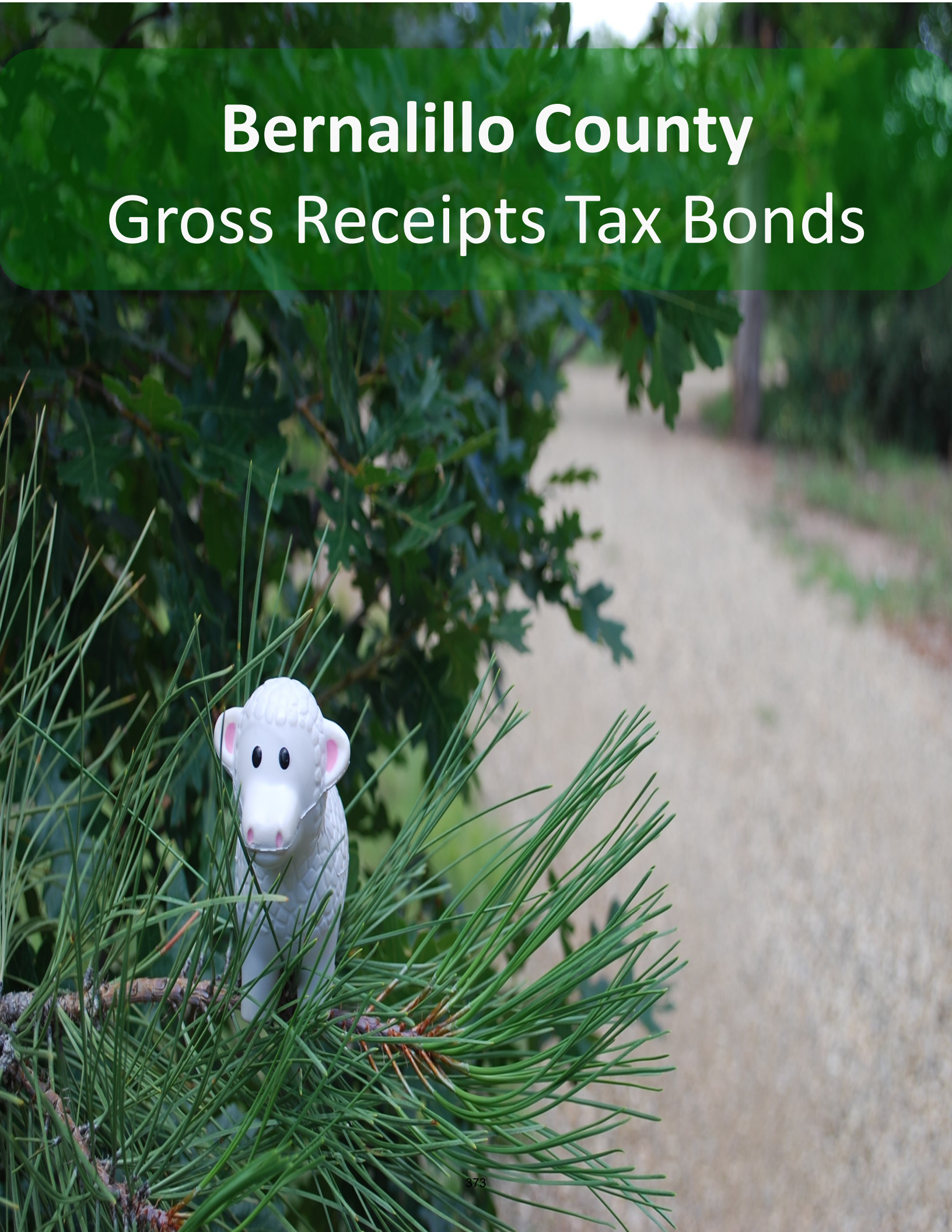
BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GENERAL OBLIGATION BONDS SERIES 2017
13228/210371

Sales Type: Competitive
Senior Manager: Janney Montgomery Scott
Ratings: Aaa, AAA, AAA
Call Date: 08/15/2025
Dated Date: 2/21/2017
Delivery Date: 3/28/2017

CUSIP#	Date	Principal	Coupon	Interest	Total	FY Total
085275S30	8/15/2017	3,435,000	5.000%	324,176.25	3,759,176.25	
	2/15/2018			340,050.00	340,050.00	4,099,226.25
085275S48	8/15/2018	7,570,000	5.000%	340,050.00	7,910,050.00	
	2/15/2019			150,800.00	150,800.00	8,060,850.00
085275S55	8/15/2019	520,000	5.000%	150,800.00	670,800.00	
	2/15/2020			137,800.00	137,800.00	808,600.00
085275S63	8/15/2020	520,000	5.000%	137,800.00	657,800.00	
	2/15/2021			124,800.00	124,800.00	782,600.00
085275S71	8/15/2021	520,000	5.000%	124,800.00	644,800.00	
	2/15/2022			111,800.00	111,800.00	756,600.00
085275S89	8/15/2022	520,000	5.000%	111,800.00	631,800.00	
	2/15/2023			98,800.00	98,800.00	730,600.00
085275S97	8/15/2023	520,000	5.000%	98,800.00	618,800.00	
	2/15/2024			85,800.00	85,800.00	704,600.00
085275T21	8/15/2024	520,000	5.000%	85,800.00	605,800.00	
	2/15/2025			72,800.00	72,800.00	678,600.00
085275T39	8/15/2025	520,000	5.000%	72,800.00	592,800.00	
	2/15/2026			59,800.00	59,800.00	652,600.00
085275T47	8/15/2026	520,000	4.000%	59,800.00	579,800.00	
	2/15/2027			49,400.00	49,400.00	629,200.00
085275T54	8/15/2027	520,000	4.000%	49,400.00	569,400.00	
	2/15/2028			39,000.00	39,000.00	608,400.00
085275T62	8/15/2028	520,000	3.000%	39,000.00	559,000.00	
	2/15/2029			31,200.00	31,200.00	590,200.00
085275T70	8/15/2029	520,000	3.000%	31,200.00	551,200.00	
	2/15/2030			23,400.00	23,400.00	574,600.00
085275T88	8/15/2030	520,000	3.000%	23,400.00	543,400.00	
	2/15/2031			15,600.00	15,600.00	559,000.00
085275T96	8/15/2031	520,000	3.000%	15,600.00	535,600.00	
	2/15/2032			7,800.00	7,800.00	543,400.00
085275U29	8/15/2032	520,000	3.000%	7,800.00	527,800.00	527,800.00
		18,285,000		3,021,876.25	21,306,876.25	21,306,876.25

The T561 Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.
The 2017 GO Series was used to finance roads (4,550,000), storm drain (2,800,000), Library books (750,000), Public Safety (2,500,000), Facilities (2,500,000), Public Housing (2,500,000) and Parks & Rec (3,655,000).
(The bond was resized due to large premium received)

Bernalillo County
Gross Receipts Tax Bonds

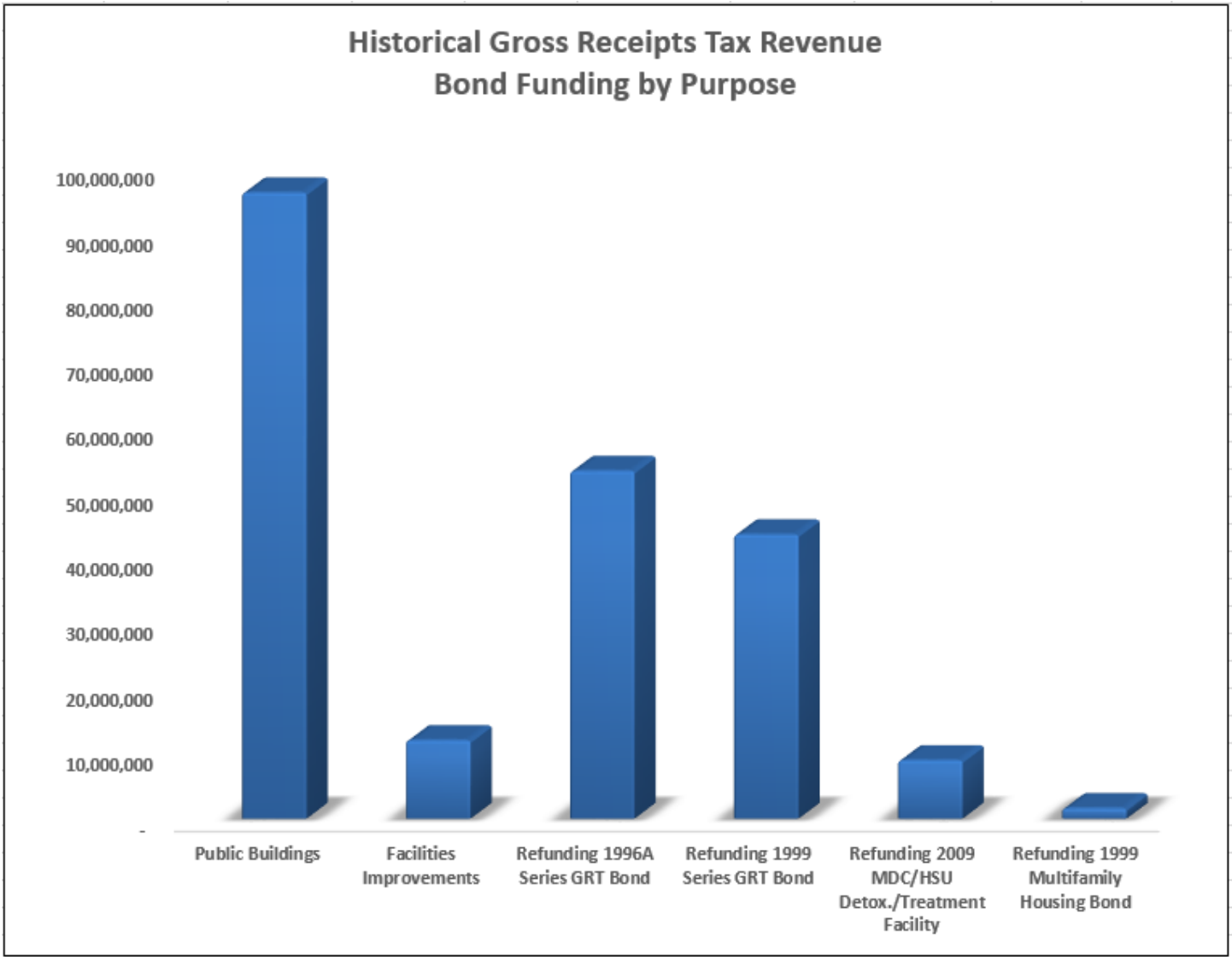


GROSS RECEIPTS TAX REVENUE BONDS

Gross Receipts Tax (GRT) - Bernalillo County has eight outstanding revenue bonds, which are detailed in the table

Gross Receipts Tax Revenue Bond Series: Purpose	Amount
Series 1996B: Public Buildings	$61,260,000
Series 1998: Refunding 1996A Series GRT Bond	$53,450,000
Series 2005: Refunding 1999 Series GRT Bond	$43,690,000
Series 2010A: Refunding 2009 MDC/HSU Detox./Treatment Facility	$9,000,000
Series 2010B: Refunding 1999 Multifamily Housing Bond	$1,650,000
Series 2017A: Public Buildings	$34,940,000
Series 2017B: Facilities Improvements	$12,080,000

The following chart summarizes the historical gross receipts tax revenue bond funding by purpose.



GROSS RECEIPTS TAX REVENUE BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GROSS RECEIPTS TAX REVENUE BOND
SERIES 1996B - Jail
T559-210406-14301

Dated Date: *12/1/1996*
Delivery Date: *12/12/1996*

Date	Principal	Coupon	Interest	Total	FY Total
4/1/2017	2,700,000	5.000%	1,037,157.50	3,737,157.50	4,774,315.00
10/1/2017			969,657.50	969,657.50	
4/1/2018	2,835,000	5.000%	969,657.50	3,804,657.50	4,774,315.00
10/1/2018			898,782.50	898,782.50	
4/1/2019	2,980,000	5.000%	898,782.50	3,878,782.50	4,777,565.00
10/1/2019			824,282.50	824,282.50	
4/1/2020	3,130,000	5.000%	824,282.50	3,954,282.50	4,778,565.00
10/1/2020			746,032.50	746,032.50	
4/1/2021	3,285,000	5.000%	746,032.50	4,031,032.50	4,777,065.00
10/1/2021			663,907.50	663,907.50	
4/1/2022	3,450,000	5.700%	663,907.50	4,113,907.50	4,777,815.00
10/1/2022			565,582.50	565,582.50	
4/1/2023	3,645,000	5.700%	565,582.50	4,210,582.50	4,776,165.00
10/1/2023			461,700.00	461,700.00	
4/1/2024	3,855,000	5.700%	461,700.00	4,316,700.00	4,778,400.00
10/1/2024			351,832.50	351,832.50	
4/1/2025	4,045,000	5.700%	351,832.50	4,396,832.50	4,748,665.00
10/1/2025			236,550.00	236,550.00	
4/1/2026	-	5.700%	236,550.00	236,550.00	473,100.00
10/1/2026			236,550.00	236,550.00	
4/1/2027	8,300,000	5.700%	236,550.00	8,536,550.00	8,773,100.00
	61,260,000		70,712,998.33	131,972,998.33	131,972,998.33

The T559 Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues. The 1996B Revenue Bond was used to finance one or more public buildings, including a regional jail.

NOTE: Interest payment on 4/1/97 includes accrued interest from December 1, 1996.

GROSS RECEIPTS TAX REVENUE BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GROSS RECEIPTS TAX REVENUE BOND
1998 REFUNDING OF SERIES 1996A - Courthouse
T562 -210408-14303

Dated Date: *2/1/1998*
Delivery Date: *2/17/1998*

Date	Principal	Coupon	Interest	Total	FY Total
4/1/2017	2,050,000	5.125%	843,853.75	2,893,853.75	3,737,707.50
10/1/2017			791,322.50	791,322.50	
4/1/2018	2,160,000	5.200%	791,322.50	2,951,322.50	3,742,645.00
10/1/2018			735,162.50	735,162.50	
4/1/2019	2,280,000	5.200%	735,162.50	3,015,162.50	3,750,325.00
10/1/2019			675,882.50	675,882.50	
4/1/2020	2,410,000	5.200%	675,882.50	3,085,882.50	3,761,765.00
10/1/2020			613,222.50	613,222.50	
4/1/2021	2,535,000	5.200%	613,222.50	3,148,222.50	3,761,445.00
10/1/2021			547,312.50	547,312.50	
4/1/2022	2,680,000	5.250%	547,312.50	3,227,312.50	3,774,625.00
10/1/2022			476,962.50	476,962.50	
4/1/2023	2,830,000	5.250%	476,962.50	3,306,962.50	3,783,925.00
10/1/2023			402,675.00	402,675.00	
4/1/2024	2,985,000	5.250%	402,675.00	3,387,675.00	3,790,350.00
10/1/2024			324,318.75	324,318.75	
4/1/2025	3,155,000	5.250%	324,318.75	3,479,318.75	3,803,637.50
10/1/2025			241,500.00	241,500.00	
4/1/2026	8,200,000	5.250%	241,500.00	8,441,500.00	8,683,000.00
10/1/2026			26,250.00	26,250.00	
4/1/2027	1,000,000	5.250%	26,250.00	1,026,250.00	1,052,500.00
	53,450,000		54,082,813.54	107,532,813.54	107,532,813.54

The T562 Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues. The 1998 Revenue Bond refunded the Series 1996A Revenue Bond. The 1996A Revenue Bond was used to finance and construct the County Courthouse.

GROSS RECEIPTS TAX REVENUE BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GROSS RECEIPTS TAX REVENUE BOND
SERIES 2005 - Refunding & Improvement Revenue Bonds
T581-210409-14304

Dated Date: *9/27/2005*
Delivery Date: *10/19/2005*

Date	Principal	Coupon	Interest	Total	FY Total
4/1/2016			884,756.25	884,756.25	3,768,262.50
10/1/2016	1,925,000	5.250%	884,756.25	2,809,756.25	
4/1/2017			834,225.00	834,225.00	3,643,981.25
10/1/2017	1,925,000	5.250%	834,225.00	2,759,225.00	
4/1/2018			783,693.75	783,693.75	3,542,918.75
10/1/2018	3,100,000	5.250%	783,693.75	3,883,693.75	
4/1/2019			702,318.75	702,318.75	4,586,012.50
10/1/2019	2,800,000	5.250%	702,318.75	3,502,318.75	
4/1/2020			628,818.75	628,818.75	4,131,137.50
10/1/2020	2,985,000	5.250%	628,818.75	3,613,818.75	
4/1/2021			550,462.50	550,462.50	4,164,281.25
10/1/2021	3,100,000	5.250%	550,462.50	3,650,462.50	
4/1/2022			469,087.50	469,087.50	4,119,550.00
10/1/2022	3,270,000	5.250%	469,087.50	3,739,087.50	
4/1/2023			383,250.00	383,250.00	4,122,337.50
10/1/2023	3,425,000	5.250%	383,250.00	3,808,250.00	
4/1/2024			293,343.75	293,343.75	4,101,593.75
10/1/2024	3,600,000	5.250%	293,343.75	3,893,343.75	
4/1/2025			198,843.75	198,843.75	4,092,187.50
10/1/2025	3,850,000	5.250%	198,843.75	4,048,843.75	
4/1/2026			97,781.25	97,781.25	4,146,625.00
10/1/2026	3,725,000	5.250%	97,781.25	3,822,781.25	3,822,781.25
	43,690,000		32,644,126.25	76,334,126.25	76,334,126.25

The T581 Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues. The 2005 Revenue Bond was used to partially refund the 1999 Gross Receipts Tax Revenue Bond and for Improvement Revenue Bonds.

GROSS RECEIPTS TAX REVENUE BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GROSS RECEIPTS TAX REVENUE BOND
SERIES 2010A - Refunding 2009 MDC/HSU Detox./Treatment Facilty
T600-210411-14305

Dated Date: *6/15/2010*
Delivery Date: *6/15/2010*

Date	Principal	Coupon	Interest	Total	FY Total
12/15/2010			128,062.50	128,062.50	
6/15/2011	940,000	2.000%	128,062.50	1,068,062.50	1,196,125.00
12/15/2011			118,662.50	118,662.50	
6/15/2012	955,000	2.000%	118,662.50	1,073,662.50	1,192,325.00
12/15/2012			109,112.50	109,112.50	
6/15/2013	975,000	2.000%	109,112.50	1,084,112.50	1,193,225.00
12/15/2013			99,362.50	99,362.50	
6/15/2014	995,000	2.500%	99,362.50	1,094,362.50	1,193,725.00
12/15/2014			86,925.00	86,925.00	
6/15/2015	1,020,000	3.000%	86,925.00	1,106,925.00	1,193,850.00
12/15/2015			71,625.00	71,625.00	
6/15/2016	1,050,000	3.000%	71,625.00	1,121,625.00	1,193,250.00
12/15/2016			55,875.00	55,875.00	
6/15/2017	1,085,000	3.000%	55,875.00	1,140,875.00	1,196,750.00
12/15/2017			39,600.00	39,600.00	
6/15/2018	1,115,000	4.000%	39,600.00	1,154,600.00	1,194,200.00
12/15/2018			17,300.00	17,300.00	
6/15/2019	865,000	4.000%	17,300.00	882,300.00	899,600.00
	9,000,000		1,453,050.00	10,453,050.00	10,453,050.00

The T600 Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues. The 2004 Revenue Bond was used to finance the expansion of the Health Services Unit (HSU) formerly Psychiatric Segregation Unit (PSU) at the Metropolitan Detention Center (MDC) and the purchase of property for a Detoxification/Treatment Facility.
The 2008 Revenue Bond was used to refund the GRT Series 2004.
The 2009 Revenue Bond was used to refund the GRT Series 2008.
The 2010A Revenue Bond was used to refund the GRT Series 2009.

GROSS RECEIPTS TAX REVENUE BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GROSS RECEIPTS TAX REVENUE BOND
SERIES 2010B - Refunding 1999 Multifamily Housing Refunding & Improvement Bond
210415-14309

Dated Date: *6/15/2010*
Delivery Date: *6/15/2010*

Date	Principal	Coupon	Interest	Total	FY Total
6/15/2016	65,000	3.000%	26,256.25	91,256.25	117,512.50
12/15/2016			25,281.25	25,281.25	
6/15/2017	70,000	3.000%	25,281.25	95,281.25	120,562.50
12/15/2017			24,231.25	24,231.25	
6/15/2018	70,000	3.000%	24,231.25	94,231.25	118,462.50
12/15/2018			23,181.25	23,181.25	
6/15/2019	70,000	3.250%	23,181.25	93,181.25	116,362.50
12/15/2019			22,043.75	22,043.75	
6/15/2020	75,000	3.375%	22,043.75	97,043.75	119,087.50
12/15/2020			20,778.13	20,778.13	
6/15/2021	75,000	4.000%	20,778.13	95,778.13	116,556.26
12/15/2021			19,278.13	19,278.13	
6/15/2022	80,000	4.000%	19,278.13	99,278.13	118,556.26
12/15/2022			17,678.13	17,678.13	
6/15/2023	80,000	4.000%	17,678.13	97,678.13	115,356.26
12/15/2023			16,078.13	16,078.13	
6/15/2024	85,000	4.500%	16,078.13	101,078.13	117,156.26
12/15/2024			14,165.63	14,165.63	
6/15/2025	90,000	4.500%	14,165.63	104,165.63	118,331.26
12/15/2025			12,140.63	12,140.63	
6/15/2026	95,000	4.500%	12,140.63	107,140.63	119,281.26
12/15/2026			10,003.13	10,003.13	
6/15/2027	100,000	4.125%	10,003.13	110,003.13	120,006.26
12/15/2027			7,940.63	7,940.63	
6/15/2028	95,000	4.125%	7,940.63	102,940.63	110,881.26
12/15/2028			5,981.25	5,981.25	
6/15/2029	290,000	4.125%	5,981.25	295,981.25	301,962.50
	1,650,000		773,162.58	2,423,162.58	2,423,162.58

The GRT Series 2010B refunds the Series 1999 Multifamily Housing Refunding and Improvement Revenue Bond (El Centro Senior Housing Complex).

GROSS RECEIPTS TAX REVENUE BONDS

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GROSS RECEIPTS TAX REVENUE BOND
SERIES 2017A - Adminstrative Office Building
210418-14310

Dated Date: *10/25/2017*
Delivery Date: *11/16/2017*

CUSIP	Date	Principal	Coupon	Interest	Total	FY Total
	6/15/2018			776,877.67	776,877.67	776,877.67
	12/15/2018			669,081.25	669,081.25	
08527NJS6	6/15/2019	870,000	3.000%	669,081.25	1,539,081.25	2,208,162.50
	12/15/2019			656,031.25	656,031.25	
08527NJT4	6/15/2020	1,110,000	4.000%	656,031.25	1,766,031.25	2,422,062.50
	12/15/2020			633,831.25	633,831.25	
08527NJU1	6/15/2021	1,145,000	4.000%	633,831.25	1,778,831.25	2,412,662.50
	12/15/2021			610,931.25	610,931.25	
08527NJV9	6/15/2022	1,195,000	4.000%	610,931.25	1,805,931.25	2,416,862.50
	12/15/2022			587,031.25	587,031.25	
08527NJW7	6/15/2023	1,235,000	5.000%	587,031.25	1,822,031.25	2,409,062.50
	12/15/2023			556,156.25	556,156.25	
08527NJX5	6/15/2024	1,300,000	5.000%	556,156.25	1,856,156.25	2,412,312.50
	12/15/2024			523,656.25	523,656.25	
08527NJY3	6/15/2025	1,385,000	4.000%	523,656.25	1,908,656.25	2,432,312.50
	12/15/2025			495,956.25	495,956.25	
08527NJZ0	6/15/2026	805,000	5.000%	495,956.25	1,300,956.25	1,796,912.50
	12/15/2026			475,831.25	475,831.25	
08527NKA3	6/15/2027	340,000	3.000%	475,831.25	815,831.25	1,291,662.50
	12/15/2027			470,731.25	470,731.25	
08527NKB1	6/15/2028	2,070,000	4.000%	470,731.25	2,540,731.25	3,011,462.50
	12/15/2028			429,331.25	429,331.25	
08527NKC9	6/15/2029	1,965,000	4.000%	429,331.25	2,394,331.25	2,823,662.50
	12/15/2029			390,031.25	390,031.25	
08527NKD7	6/15/2030	2,345,000	4.000%	390,031.25	2,735,031.25	3,125,062.50
	12/15/2030			343,131.25	343,131.25	
08527NKE5	6/15/2031	2,440,000	4.000%	343,131.25	2,783,131.25	3,126,262.50
	12/15/2031			294,331.25	294,331.25	
08527NKF2	6/15/2032	2,535,000	4.000%	294,331.25	2,829,331.25	3,123,662.50
	12/15/2032			243,631.25	243,631.25	
08527NKG0	6/15/2033	2,635,000	4.000%	243,631.25	2,878,631.25	3,122,262.50
	12/15/2033			190,931.25	190,931.25	
08527NKH8	6/15/2034	2,745,000	4.000%	190,931.25	2,935,931.25	3,126,862.50
	12/15/2034			136,031.25	136,031.25	
08527NKJ4	6/15/2035	2,850,000	3.000%	136,031.25	2,986,031.25	3,122,062.50
	12/15/2035			93,281.25	93,281.25	
08527NKK1	6/15/2036	2,940,000	3.125%	93,281.25	3,033,281.25	3,126,562.50
	12/15/2036			47,343.75	47,343.75	
08527NKL9	6/15/2037	3,030,000	3.125%	47,343.75	3,077,343.75	3,124,687.50
		34,940,000		16,471,440.17	51,411,440.17	51,411,440.17

The Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues. The 2017A GRT Revenue Bond was used for the purpose of financing the studying, designing, developing, acquiring, constructing, reconstructing, rehabilitating, renovating, remodeling, modernizing, enhancing, equipping and otherwise improving the new County administrative office building and related properties to be located in downtown Albuquerque.

BERNALILLO COUNTY
DEBT SERVICE SCHEDULE
GROSS RECEIPTS TAX REVENUE BOND
SERIES 2017B - MDC Energy Conservation Project
210419-14311

Dated Date: *10/25/2017*
Delivery Date: *11/16/2017*

CUSIP	Date	Principal	Coupon	Interest	Total	FY Total
	6/15/2018			236,728.78	236,728.78	236,728.78
	12/15/2018			203,881.25	203,881.25	
08527NKM7	6/15/2019	155,000	4.000%	203,881.25	358,881.25	562,762.50
	12/15/2019			200,781.25	200,781.25	
08527NKN5	6/15/2020	145,000	4.000%	200,781.25	345,781.25	546,562.50
	12/15/2020			197,881.25	197,881.25	
08527NKP0	6/15/2021	165,000	4.000%	197,881.25	362,881.25	560,762.50
	12/15/2021			194,581.25	194,581.25	
08527NKQ8	6/15/2022	190,000	4.000%	194,581.25	384,581.25	579,162.50
	12/15/2022			190,781.25	190,781.25	
08527NKR6	6/15/2023	215,000	4.000%	190,781.25	405,781.25	596,562.50
	12/15/2023			186,481.25	186,481.25	
08527NKS4	6/15/2024	245,000	4.000%	186,481.25	431,481.25	617,962.50
	12/15/2024			181,581.25	181,581.25	
08527NKT2	6/15/2025	275,000	4.000%	181,581.25	456,581.25	638,162.50
	12/15/2025			176,081.25	176,081.25	
08527NKU9	6/15/2026	305,000	4.000%	176,081.25	481,081.25	657,162.50
	12/15/2026			169,981.25	169,981.25	
08527NKV7	6/15/2027	335,000	4.000%	169,981.25	504,981.25	674,962.50
	12/15/2027			163,281.25	163,281.25	
08527NKW5	6/15/2028	370,000	4.000%	163,281.25	533,281.25	696,562.50
	12/15/2028			155,881.25	155,881.25	
08527NKX3	6/15/2029	410,000	2.750%	155,881.25	565,881.25	721,762.50
	12/15/2029			150,243.75	150,243.75	
08527NKY1	6/15/2030	445,000	2.875%	150,243.75	595,243.75	745,487.50
	12/15/2030			143,846.88	143,846.88	
08527NKZ8	6/15/2031	480,000	3.000%	143,846.88	623,846.88	767,693.76
	12/15/2031			136,646.88	136,646.88	
08527NLA2	6/15/2032	515,000	3.000%	136,646.88	651,646.88	788,293.76
	12/15/2032			128,921.88	128,921.88	
08527NLB0	6/15/2033	560,000	3.125%	128,921.88	688,921.88	817,843.76
	12/15/2033			120,171.88	120,171.88	
08527NLC8	6/15/2034	600,000	3.125%	120,171.88	720,171.88	840,343.76
	12/15/2034			110,796.88	110,796.88	
08527NLD6	6/15/2035	645,000	3.250%	110,796.88	755,796.88	866,593.76
	12/15/2035			100,315.63	100,315.63	
08527NLE4	6/15/2036	695,000	3.250%	100,315.63	795,315.63	895,631.26
	12/15/2036			89,021.88	89,021.88	
08527NLF1	6/15/2037	745,000	3.250%	89,021.88	834,021.88	923,043.76
	12/15/2037			76,915.63	76,915.63	
08527NLG9	6/15/2038	800,000	3.375%	76,915.63	876,915.63	953,831.26
	12/15/2038			63,415.63	63,415.63	
08527NLH7	6/15/2039	855,000	3.250%	63,415.63	918,415.63	981,831.26
	12/15/2039			49,521.88	49,521.88	
08527NLJ3	6/15/2040	915,000	3.250%	49,521.88	964,521.88	1,014,043.76
	12/15/2040			34,653.13	34,653.13	
08527NLK0	6/15/2041	975,000	3.375%	34,653.13	1,009,653.13	1,044,306.26
	12/15/2041			18,200.00	18,200.00	
08527NLL8	6/15/2042	1,040,000	3.500%	18,200.00	1,058,200.00	1,076,400.00
		12,080,000		6,724,460.14	18,804,460.14	18,804,460.14

The Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues. The 2017B GRT Revenue Bond was used for the purpose of financing the studying, designing, developing, acquiring, constructing, recontrcuting, rehabilitating, renovating, remodeling, modernizing, enhancing, equipping and otherwise improving certain energy conservation and renewable energy measures for the County's Metropolitan Detention Center.

APPENDIX

STATISTICAL SECTION

This section contains various reports providing detail on tax revenues, tax levies and collections, tax rates, principal taxpayers, assessed values, debt ratios, bond coverage, debt margins, economic statistics and principal employers.

AUTHORITY INFORMATION

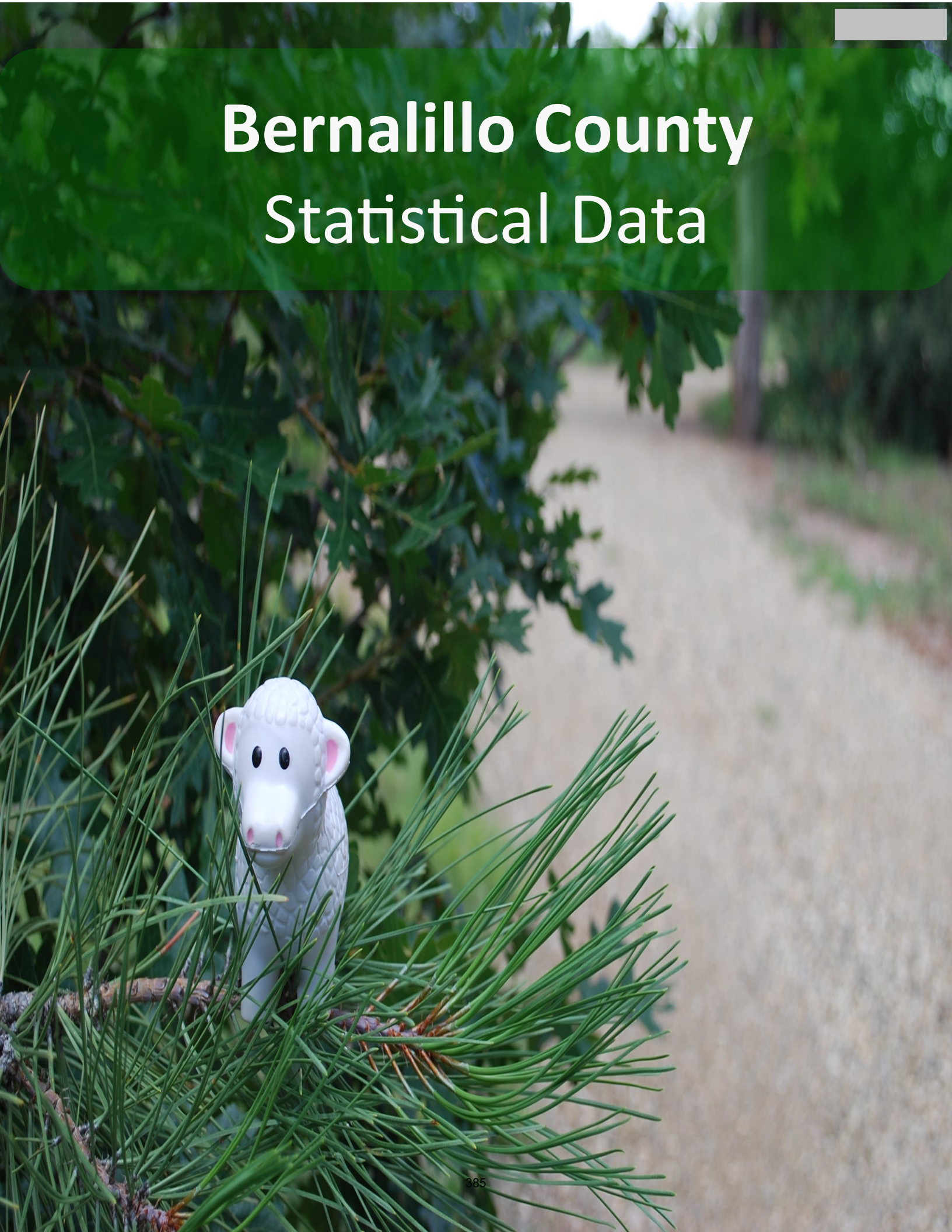
This section includes information on the statutes, ordinances, codes, and other authorities the county operates under.

ACRONYMS AND GLOSSARY

Listing of acronyms and definitions used throughout the book can be found in this section.

INDEX

Bernalillo County
Statistical Data

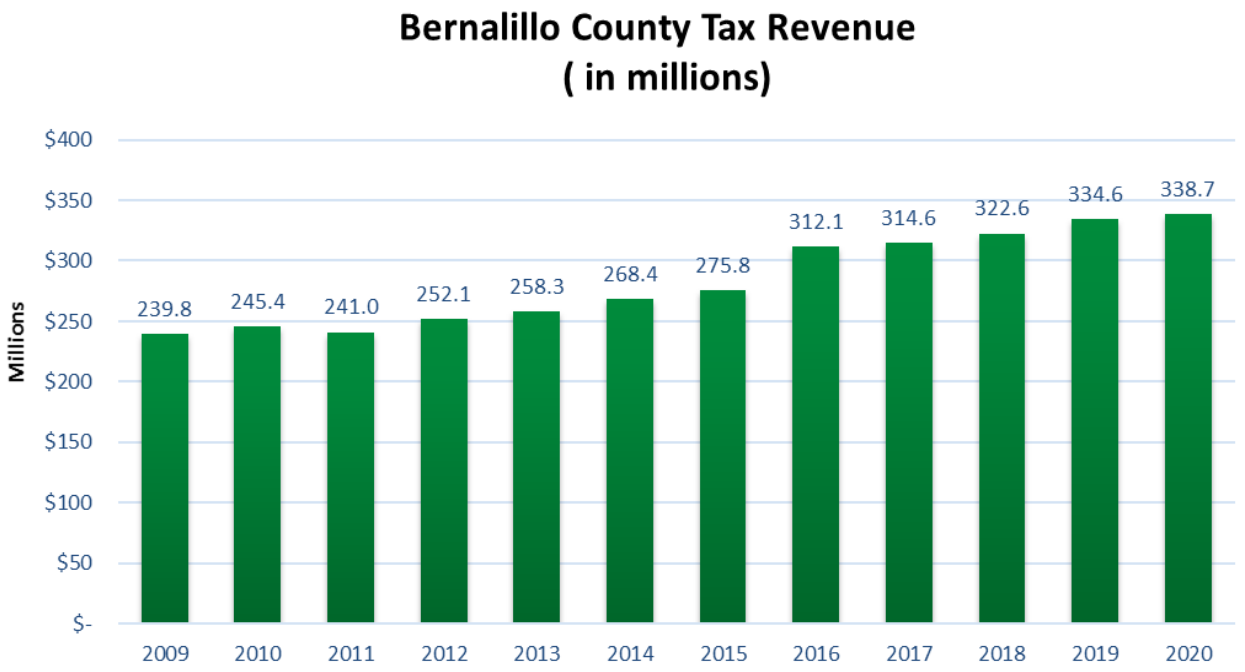


COUNTY GOVERNMENTAL ACTIVITIES TAX REVENUE BY SOURCE

The economy has continued to show signs of recovery in Bernalillo County but the growth in revenue is still slowly increasing. Fiscal year 2020 is projected at 1% growth over fiscal year 2019 due to average growth from previous years and Bureau of Business and Economic Research expectations. The gross receipts tax is generated by 5 enactments which are: the general gross receipts tax, correctional gross receipts tax, healthcare gross receipts tax, hold harmless gross receipts tax and environmental gross receipts tax.

Fiscal Year	Property Tax	Gross Receipts Tax	Motor Vehicle Tax	Cigarette Tax	Gas Tax	Total
2009	120,069,963	114,116,141	3,582,607	6,758	2,037,969	239,813,438
2010	127,201,067	112,555,113	3,788,238	5,230	1,808,628	245,358,276
2011	122,275,071	113,354,187	3,694,000	-	1,719,921	241,043,179
2012	129,585,691	117,086,938	3,778,892	-	1,639,775	252,091,296
2013	132,624,981	120,149,781	3,702,824	-	1,809,719	258,287,305
2014	139,744,912	123,184,816	3,775,013	-	1,678,264	268,383,005
2015	142,069,070	128,400,872	3,756,040	-	1,590,447	275,816,429
2016	146,095,633	160,455,894	3,961,112	-	1,608,128	312,120,767
2017	149,700,594	159,416,140	3,858,012	-	1,614,636	314,589,382
2018	155,616,913	161,415,701	3,790,897	-	1,745,802	322,569,313
2019	161,720,128	167,326,644	3,805,812	-	1,735,291	334,587,875
2020	163,891,320	169,225,998	3,843,870	-	1,752,644	338,713,832

Notes:
(1) Projected figures for fiscal year 2018, 2019, and 2020 without accruals.



COUNTY PROPERTY TAX LEVIES AND COLLECTIONS

The levies are set by the Department of Finance and Administration, State of New Mexico and ratified by the County Commission. The County Treasurer levies and collects the taxes and distributes to all taxing jurisdictions.

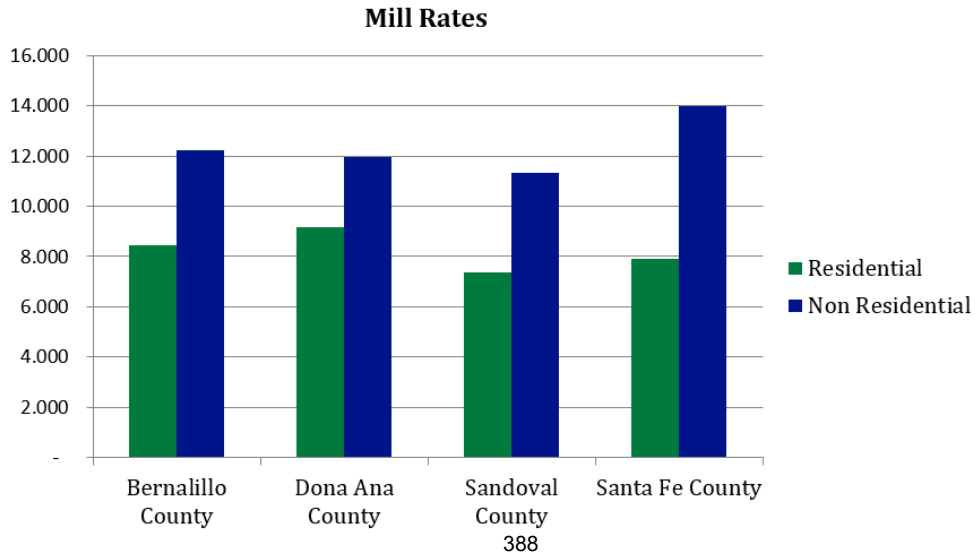
Fiscal Year Ended June 30,	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	$ 111,761,935	$ 107,467,225	96.16%	$ 4,116,270	$ 111,583,495	99.84%
2009	117,354,996	112,092,669	95.52%	4,961,506	117,054,175	99.74%
2010	124,522,701	117,443,009	94.31%	6,613,375	124,056,384	99.63%
2011	119,848,855	114,472,104	95.51%	5,015,225	119,487,329	99.70%
2012	126,643,453	121,576,353	96.00%	4,753,259	126,329,612	99.75%
2013	130,282,624	125,460,280	96.30%	4,459,546	129,919,826	99.72%
2014	137,354,067	132,586,971	96.53%	4,314,273	136,901,244	99.67%
2015	139,772,076	134,876,335	96.50%	4,143,514	139,019,849	N/A
2016	144,964,676	140,186,826	96.70%	2,854,437	143,041,263	98.67%
2017	147,504,196	142,752,268	96.78%	N/A	N/A	N/A

Notes:
N/A - Complete information is not available to update this schedule.

NEW MEXICO COUNTIES RESIDENTIAL AND NON RESIDENTIAL MILL RATE COMPARISONS

Property values for residential and non residential property are determined by the County Assessor. Each year, revenue from existing property is limited to cost of living growth based on a growth index for state and local governments. When the State of New Mexico Local Government Division computes revenue above the indexed amount the mill levy is reduced in order to provide revenue equal to the cost of living. If the increase in value is below the index, the tax rate increases to equal the cost of living.

County	Residential Mill Rate FY17	Non Residential Mill Rate FY17
Bernalillo County	8.463	12.224
Dona Ana County	9.163	11.958
Sandoval County	7.367	11.334
Santa Fe County	7.924	13.973



NEW MEXICO PROPERTY TAX RATES DIRECT AND OVERLAPPING (PER $1,000 OF ASSESSED VALUATION) LAST FIVE FISCAL YEARS

	2013	2014	2015	2016	2017
Bernalillo County					
Operating	8.138	8.189	8.137	8.106	7.971
Debt service	0.897	1.246	1.265	1.265	1.265
Open space (1)	-	-	-	0.200	0.200
Judgment	0.013	0.013	0.012	0.011	0.010
Total direct rate	9.048	9.448	9.414	9.582	9.446
City of Albuquerque					
Operating	6.544	6.544	6.494	6.506	6.389
Debt Service	4.976	4.976	4.976	4.976	4.976
Albuquerque Public Schools					
Operating	0.325	0.327	0.325	0.325	0.320
Debt Service	3.416	3.883	3.787	4.089	4.061
Capital Improvement	2.000	2.000	1.987	1.986	1.953
Building	3.981	3.978	3.950	3.951	3.948
School District Ed. Tech Debt			0.644	0.347	0.378
Hospitals					
Hospitals	6.400	6.400	6.357	6.350	6.247
Village of Tijeras					
Operating	1.315	1.316	1.316	1.301	1.327
Rio Rancho					
Operating	5.159	5.725	6.411	7.187	7.650
Debt Service	1.617	1.789	1.881	1.848	2.016
Rio Grande Conservancy					
District	4.230	4.221	4.433	4.647	4.874
Edgewood Soil & Water					
Conservancy District	1.000	1.000	1.000	1.000	1.000
State of New Mexico	1.360	1.360	1.360	1.360	1.360
Central NM Community College (fka TVI)					
Operating	2.848	2.882	2.871	2.873	2.830
Debt Service	0.550	0.550	0.550	0.550	1.000
Albuquerque Flood Control	0.930	0.929	0.928	0.926	0.921

Notes:

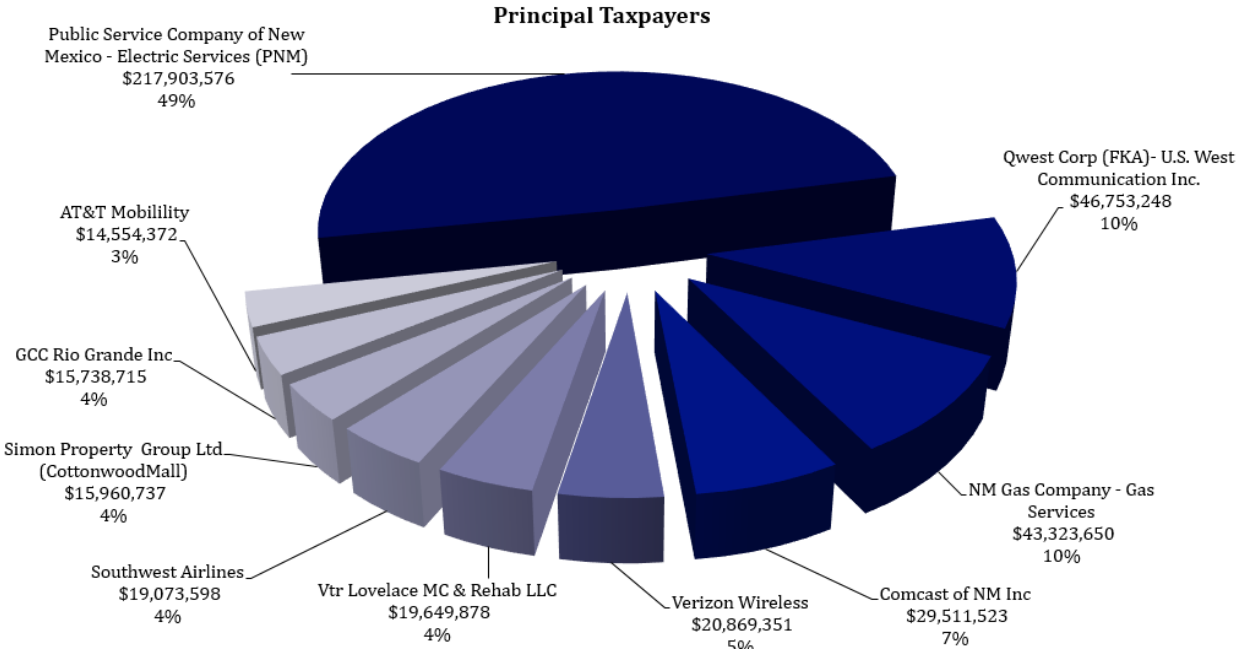
(1) Open Space Mill Levy expired.

Source: County Assessor's Office, County Treasurer's Office and State Department of Finance and Administration

PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND TEN YEARS AGO

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Public Service Company of New Mexico - Electric Services (PNM)	$ 217,903,576	1	1.397%	$ 135,500,358	1	1.027%
Qwest Corp (FKA)- U.S. West Communication Inc.	$ 46,753,248	2	0.300%	$ 113,181,139	2	0.858%
NM Gas Company - Gas Services	$ 43,323,650	3	0.278%	$ 33,571,116	3	0.254%
Comcast of NM Inc	$ 29,511,523	4	0.189%	$ 18,340,589	6	0.139%
Verizon Wireless	$ 20,869,351	5	0.134%	$ 14,280,430	9	0.108%
Vtr Lovelace MC & Rehab LLC	$ 19,649,878	6	0.126%	$ -		
Southwest Airlines	$ 19,073,598	7	0.122%	$ 20,191,079	4	0.153%
Simon Property Group Ltd (CottonwoodMall)	$ 15,960,737	8	0.102%	$ 16,041,762	7	0.122%
GCC Rio Grande Inc	$ 15,738,715	9	0.101%	$ 20,117,495	5	0.153%
AT&T Mobilility	$ 14,554,372	10	0.093%	$ -		-
Hub Albuquerque LLC	-		-	$ 14,261,640	10	0.108%
Heitman Properties of NM	-		-	$ 15,686,365	8	0.119%
Total	**$ 443,338,648**		**2.843%**	**$ 401,171,973**		**3.041%**

Source: County Treasurer's Office
Notes:
Total taxable value including real and personal property for tax year 2016 (fiscal year 2017) is $15,592,904,243
Total taxable value including real and personal property for tax year 2007 (fiscal year 2008) is $13,191,112,431



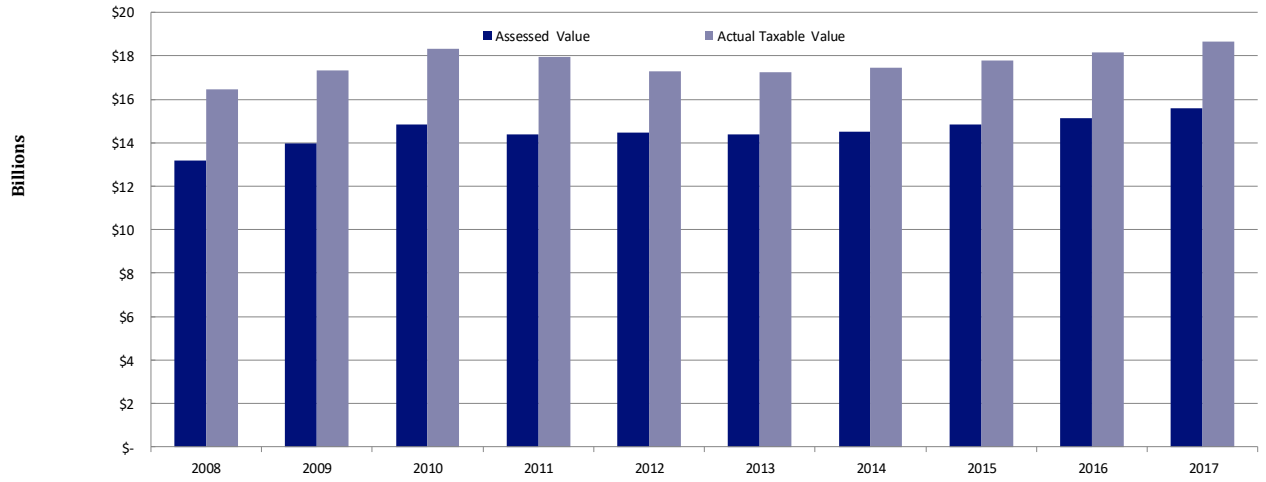
ASSESSED VALUE AND ESTIMATED ACTUAL OF PROPERTY
LAST TEN FISCAL YEARS

Commercial property, centrally assessed, and livestock are part of the non-residential property class, which along with residential makes up the total taxable assessed value. Estimated actual taxable value is property values before residents have the opportunity to protest their values while assessed value is the final assessment of the property. The County has improved on assessing the property closer to the estimated taxable value each year.

Fiscal Year Ended June 30	Real		Personal		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Centrally Assessed	Livestock				
2008	9,333,295,563	3,380,218,205	476,185,795	1,412,868	13,191,112,431	8.493	16,455,304,512	80.16%
2009	10,050,550,836	3,445,172,418	479,076,818	1,291,931	13,976,092,003	8.425	17,337,910,632	80.61%
2010	10,533,197,821	3,867,180,680	421,489,847	1,236,328	14,823,104,676	8.500	18,328,312,117	80.88%
2011	10,315,485,048	3,580,630,435	487,472,638	1,140,685	14,384,728,806	8.438	17,961,398,881	80.09%
2012	10,409,867,174	3,545,440,499	496,404,009	1,049,093	14,452,760,775	8.874	17,290,041,124	83.59%
2013	10,513,182,171	3,381,694,441	498,624,419	922,156	14,394,423,187	9.000	17,240,471,543	83.49%
2014	10,709,157,954	3,331,521,982	462,616,155	963,446	14,504,259,537	9.448	17,465,130,785	83.05%
2015	11,021,769,490	3,327,974,119	484,382,593	920,938	14,835,047,140	9.414	17,782,554,729	83.42%
2016	11,315,870,482	3,318,091,909	483,520,015	1,594,838	15,119,077,244	0.010	18,171,430,459	83.20%
2017	$ 11,775,274,216	$ 3,315,763,067	$ 500,650,174	$ 1,216,786	$ 15,592,904,243	9.446	$ 18,639,000,886	83.66%

Notes:
Source: County Assessor's Office and State Department of Finance and Administration
The levies are requested by the County Commission and set by the Department of Finance and Administration, State of New Mexico.
The County Treasurer levies and collects the taxes and distributes to all taxing jurisdictions.

Total Taxable Assessed Value vs.Estimated Actual Taxable Value

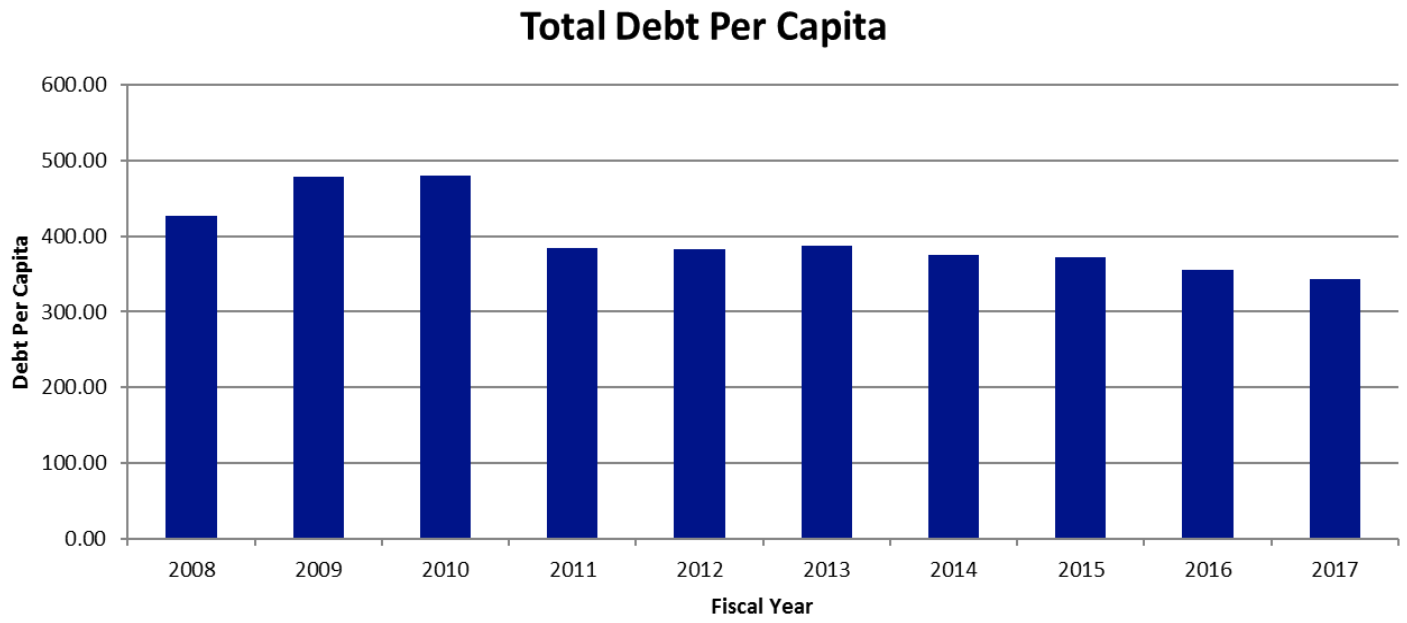


RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

This chart details the total amount of debt issued by Bernalillo County and the percentage of debt as it relates to personal income and population over the past ten years. The chart indicates that the debt as a percentage of personal income has decreased from 1.17% in fiscal year 2008 to 0.86% in fiscal year 2017 and debt per capita has decreased from $426.74 per person in fiscal year 2008 to $342.59 per person in fiscal year 2017.

Fiscal Year	Governmental Activities				Business Type Activities		Total Primary Government	Percentage of Personal Income	Debt Per Capita
	General Obligation Bonds	Special Revenue Bonds	Capital Leases	Notes Payable	Revenue Bonds	Notes Payable			
2008	98,829,213	171,669,186	1,350,110	1,504,717	1,700,000	994,675	276,047,901	1.17%	426.74
2009	102,758,720	208,075,353	-	-	1,655,000	668,153	313,157,226	1.35%	477.90
2010	106,332,684	212,466,987	-	-	-	343,300	319,142,971	1.37%	480.55
2011	98,387,735	158,325,194	-	-	-	233,113	256,946,042	1.04%	383.79
2012	111,106,070	145,977,475	-	-	-	-	257,083,545	1.04%	382.03
2013	122,409,070	138,450,167	-	-	-	-	260,859,237	1.08%	386.49
2014	122,928,787	130,232,858	-	-	-	-	253,161,645	0.98%	374.70
2015	128,970,986	122,290,550	-	-	-	-	251,261,536	0.93%	371.31
2016	127,105,360	113,443,242	-	-	-	-	240,548,602	0.89%	355.48
2017	$ 127,759,628	$ 104,065,933	$ -	$ -	$ -	$ -	$ 231,825,561	0.86%	342.59

Notes: These ratios are calculated using personal income and population for the prior calendar year.
Sources: Details regarding the county's outstanding debt can be found in the notes to the financial statements.
See Demographic and Economic Statistics Schedule for personal income and population data.

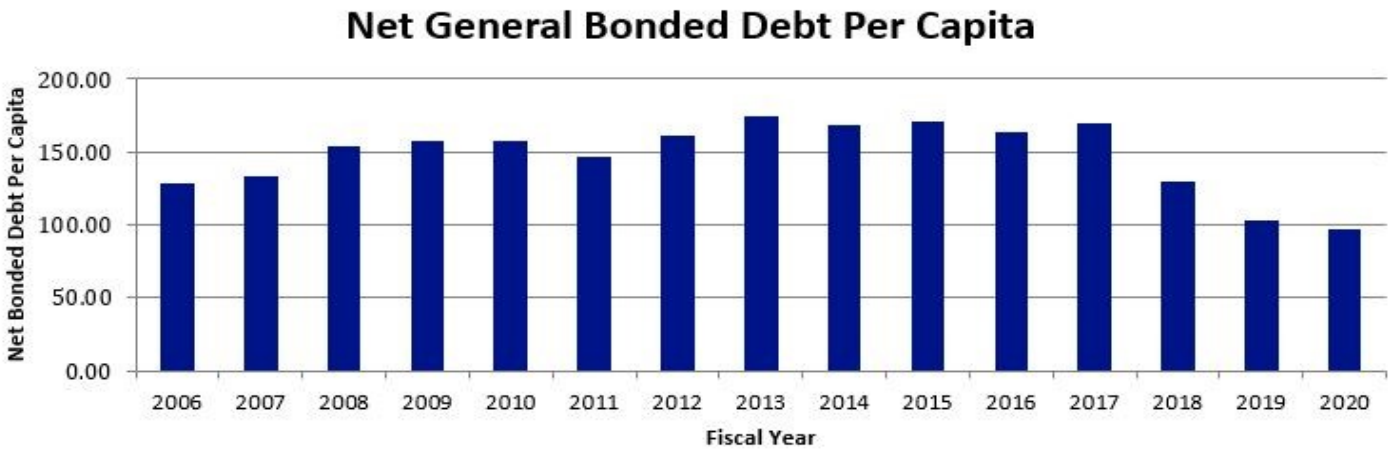


RATIOS OF BONDED DEBT OUTSTANDING

This chart details the net amount of general bonded debt issued by Bernalillo County and the percentage of debt as it relates to net taxable valuation and population. The chart indicates that the debt as a percentage of taxable value has remained below 1% and has increased as a percentage of population from fiscal year 2006 to fiscal year 2018.

Year Ended June 30	Population (2), (3)	Net Taxable Valuation (1), (4)	General Bonded Debt Available for			Ratio of Net General Bonded Debt to Taxable Value	Per Capita
			Total	Debt Service (5)	Net		
2006	619,490	$ 11,260,432,703	$ 82,760,720	$ 2,988,578	$ 79,772,142	0.71	128.77
2007	628,825	$ 11,868,673,831	$ 87,968,879	$ 4,277,694	$ 83,691,185	0.71	133.09
2008	635,444	$ 13,191,112,431	$ 98,829,213	$ 693,581	$ 98,135,632	0.74	154.44
2009	642,527	$ 13,976,092,003	$ 102,758,720	$ 1,528,284	$ 101,230,436	0.72	157.55
2010	662,557	$ 14,823,104,676	$ 106,332,684	$ 2,304,567	$ 104,028,117	0.70	157.01
2011	670,968	$ 14,384,728,806	$ 98,387,735	$ 113,208	$ 98,274,527	0.68	146.47
2012	672,444	$ 14,452,760,775	$ 111,106,070	$ 2,635,597	$ 108,470,473	0.75	161.31
2013	674,221	$ 14,394,423,187	$ 122,409,070	$ 4,884,462	$ 117,524,608	0.82	174.31
2014	675,551	$ 14,504,259,537	$ 122,928,787	$ 9,507,788	$ 113,420,999	0.78	167.89
2015	675,551	$ 14,835,047,140	$ 128,970,986	$ 13,151,668	$ 115,819,318	0.78	171.44
2016	684,130	$ 15,119,077,244	$ 127,105,360	$ 15,515,673	$ 111,589,687	0.74	163.11
2017	676,773	$ 15,592,904,243	$ 127,759,628	$ 13,261,023	$ 114,498,605	0.73	169.18
2018	685,368	$ 16,060,691,370	$ 105,825,000	$ 16,875,000	$ 88,950,000	0.55	129.78
2019	694,072	$ 16,542,512,111	$ 88,690,000	$ 17,135,000	$ 71,555,000	0.43	103.09
2020	702,887	$ 17,038,787,475	$ 78,565,000	$ 10,125,000	$ 68,440,000	0.40	97.37

Notes:
(1) One-third of assessed value, less exemptions: Head of household, veteran, government, religious, scientific/educational, greenbelt, etc.
(2) Estimate from U.S Census Bureau
(3) Assumes a 1.27% growth rate in population for 2018 - 2020.
(4) Assumes a 3% growth rate in Net Taxable Value for 2018 - 2020.



GROSS RECEIPTS TAX REVENUE BOND COVERAGE

This chart details the amount of gross receipt tax revenue that is pledged to cover the debt requirements of Bernalillo County's revenue bonds. It indicates that the county has enough revenue from gross receipts tax to cover its debts.

Year Ended June 30 (2)	General Fund Gross Receipt Tax Revenues	Debt Service Requirements (1)			
		Principal	Interest	Total	Coverage
2006	70,751,581	4,785,000	9,460,490	14,245,490	4.97
2007	100,136,138	6,010,000	9,242,817	15,252,817	6.57
2008	95,787,912	16,495,000	8,784,582	25,279,582	3.79
2009	91,746,733	16,760,000	9,463,039	26,223,039	3.50
2010	89,096,909	16,140,000	9,954,561	26,094,561	3.41
2011(1)	89,669,675	53,835,000	8,998,698	62,833,698	1.43
2012(2)	47,105,622	12,135,000	7,701,143	19,836,143	2.37
2013(2)	45,891,807	7,315,000	7,311,029	14,626,029	3.14
2014(2)	40,894,932	8,005,000	6,964,498	14,969,498	2.73
2015(2)	42,031,700	7,730,000	6,594,960	14,324,960	2.93
2016(2)(3)	60,612,527	8,635,000	6,198,816	14,833,816	4.09
2017(2)(3)	62,895,081	9,165,000	5,762,773	14,927,773	4.21
2018(2)(3)	86,806,854	9,515,000	6,321,685	15,836,685	5.48
2019(2)(3)	88,542,991	10,320,000	6,580,790	16,900,790	5.24
2020(2)(3)	90,313,851	9,670,000	6,089,180	15,759,180	5.73

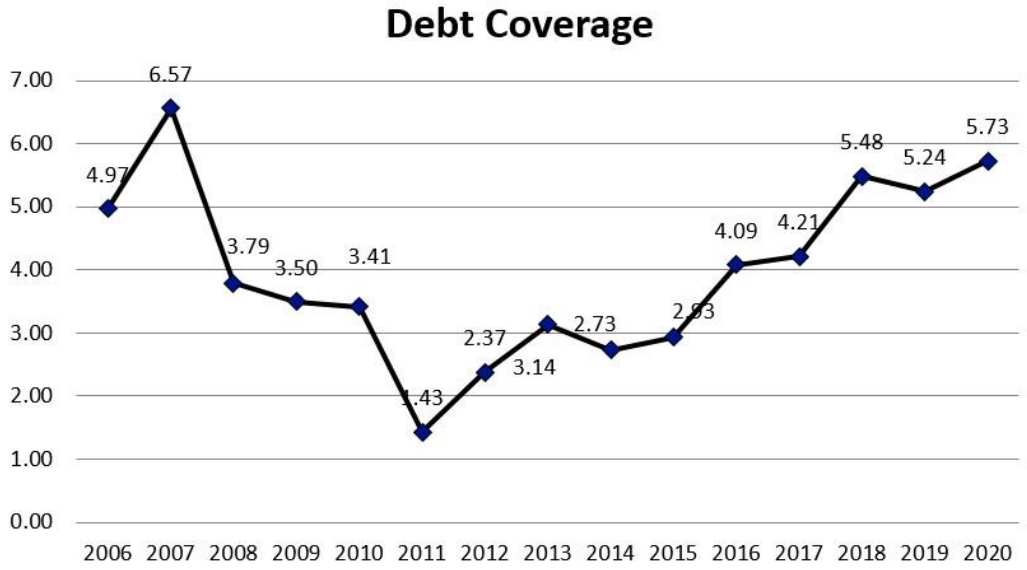
Details regarding the county's outstanding debt can be found in the debt service section.

Notes:

(1) The low percentage of coverage does not take into account payoff of a 46.9 million debt from bond proceeds rather than from gross receipts revenues in fiscal year 2011.

(2) Fiscal years 2012-2020 are reporting only pledged revenues gross receipts while prior years are reporting total gross receipts revenue.

(3) Fiscal years 2016-2018 include hold harmless enactment which was not included in the 2015 compressive annual financial report (CAFR) for Bernalillo County.



LEGAL DEBT MARGIN INFORMATION

This chart details the amount of debt Bernalillo County can legally issue. The county can issue up to 4% of assessed property values; and, the chart indicates that, since 2004, the county has issued less than 25% of its legal limit and has the capacity to issue additional debt in the future if needed.

	2006	2007	2008	2009	2010
Assessed Value	$ 11,260,432,703	$ 11,868,673,831	$ 13,191,112,431	$ 13,976,092,003	$ 14,823,104,676
Debt limit (4% of assessed value)	$ 450,417,308	$ 474,746,953	$ 527,644,497	$ 559,043,680	$ 592,924,187
Debt applicable to limit	$ 83,475,000	$ 88,580,000	$ 98,835,000	$ 102,080,000	$ 105,675,000
Legal debt margin	$ 366,942,308	$ 386,166,953	$ 428,809,497	$ 456,963,680	$ 487,249,187
Total net debt applicable to the limit as a percentage of debt limit	18.53%	18.66%	18.73%	18.26%	17.82%
	2011	**2012**	**2013**	**2014**	**2015**
Assessed Value	$ 14,384,728,806	$ 14,452,760,775	$ 14,394,423,187	$ 14,504,259,537	$ 14,835,047,140
Debt limit (4% of assessed value)	$ 575,389,152	$ 578,110,431	$ 575,776,927	$ 580,170,381	$ 593,401,886
Debt applicable to limit	$ 97,835,000	$ 111,106,070	$ 122,409,070	$ 122,928,787	$ 128,970,986
Legal debt margin	$ 477,554,152	$ 467,004,361	$ 453,367,857	$ 457,241,594	$ 464,430,900
Total net debt applicable to the limit as a percentage of debt limit	17.00%	19.22%	21.26%	21.19%	21.73%
	2016	**2017**	**2018[1]**	**2019[1]**	**2020[1]**
Assessed Value	$ 15,119,077,244	$ 15,592,904,243	$ 16,060,691,370	$ 16,542,512,111	$ 17,038,787,475
Debt limit (4% of assessed value)	$ 604,763,090	$ 623,716,170	$ 642,427,655	$ 661,700,484	$ 681,551,499
Debt applicable to limit	$ 127,105,360	$ 127,759,628	$ 105,825,000	$ 88,690,000	$ 78,565,000
Legal debt margin	$ 477,657,730	$ 495,956,542	$ 536,602,655	$ 573,010,484	$ 602,986,499
Total net debt applicable to the limit as a percentage of debt limit	21.02%	20.48%	16.47%	13.40%	11.53%

[1]Assessed value assumes a 3% growth rate.

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
FOR BERNALILLO COUNTY

Fiscal Year	Population (1)	Income (1) Expressed in Thousands	Capita Personal Income	Unemployment Rate (2)
2008	646,879	23,505,948	36,337	4.40%
2009	655,279	23,140,550	35,314	7.00%
2010	664,117	23,369,989	35,190	8.50%
2011	669,492	24,598,846	36,743	7.20%
2012	672,948	24,712,276	36,722	7.10%
2013	673,914	24,260,851	36,000	6.90%
2014	673,902	25,742,024	38,198	6.30%
2015	674,100	26,934,446	39,956	5.90%
2016	675,588	N/A	N/A	6.00%
2017	676,773	N/A	N/A	6.00%

N/A = Information not available

Education (3)	Population (4)	Percent	School Enrollment (4)	
Persons age 25 and Over	451,402	100.00%	Elementary School	44,817
Less than 9th Grade	24,103	5.34%	Mid-High Schools	19,599
9th-12th grade, no diplomas	30,377	6.73%	High Schools	27,010
High School Graduates (includes equivalency)	107,318	23.77%	Private and parochial schools	13,167
Some college, no degree	107,330	23.78%	Technical-vocational Institute	25,779
Associate degree	34,973	7.75%	University of New Mexico	27,906
Bachelor degree	80,594	17.85%		
Graduate or professional degree	66,707	14.78%		
Percentage completed high school		87.49%		
Percentage completed 4 year college		32.28%		

Sources:

(1) U.S. Dept. of Commerce, Bureau of Economic Analysis

(2) New Mexico Department of Workforce Solutions

(3) National Center for Education Statistics

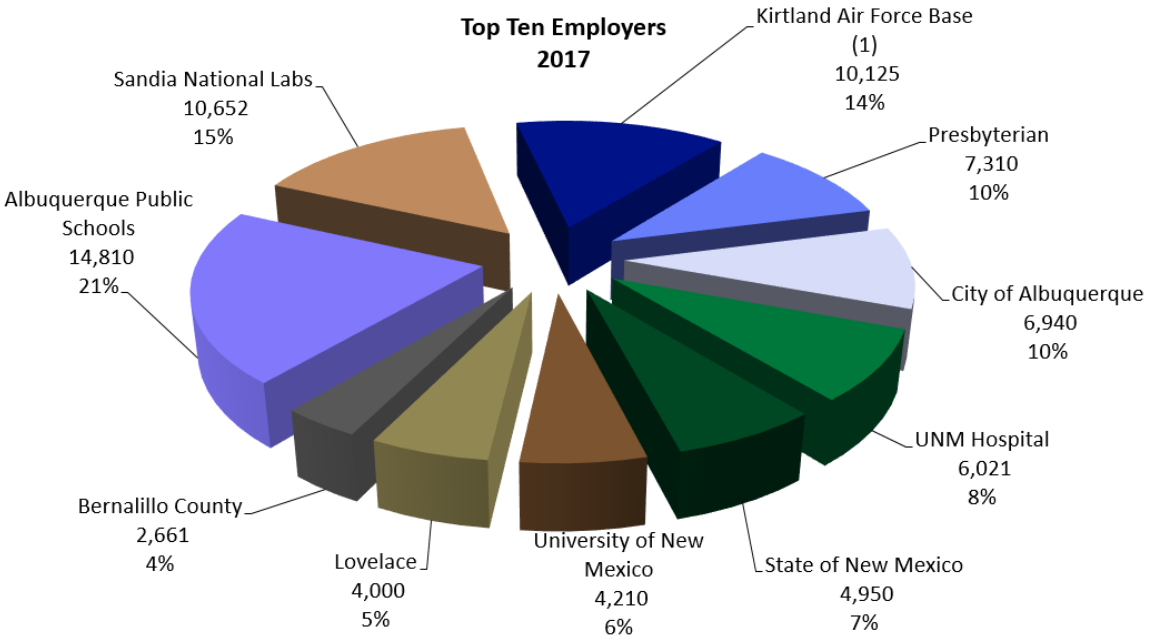
(4) New Mexico Higher Education Department

PRINCIPAL EMPLOYERS

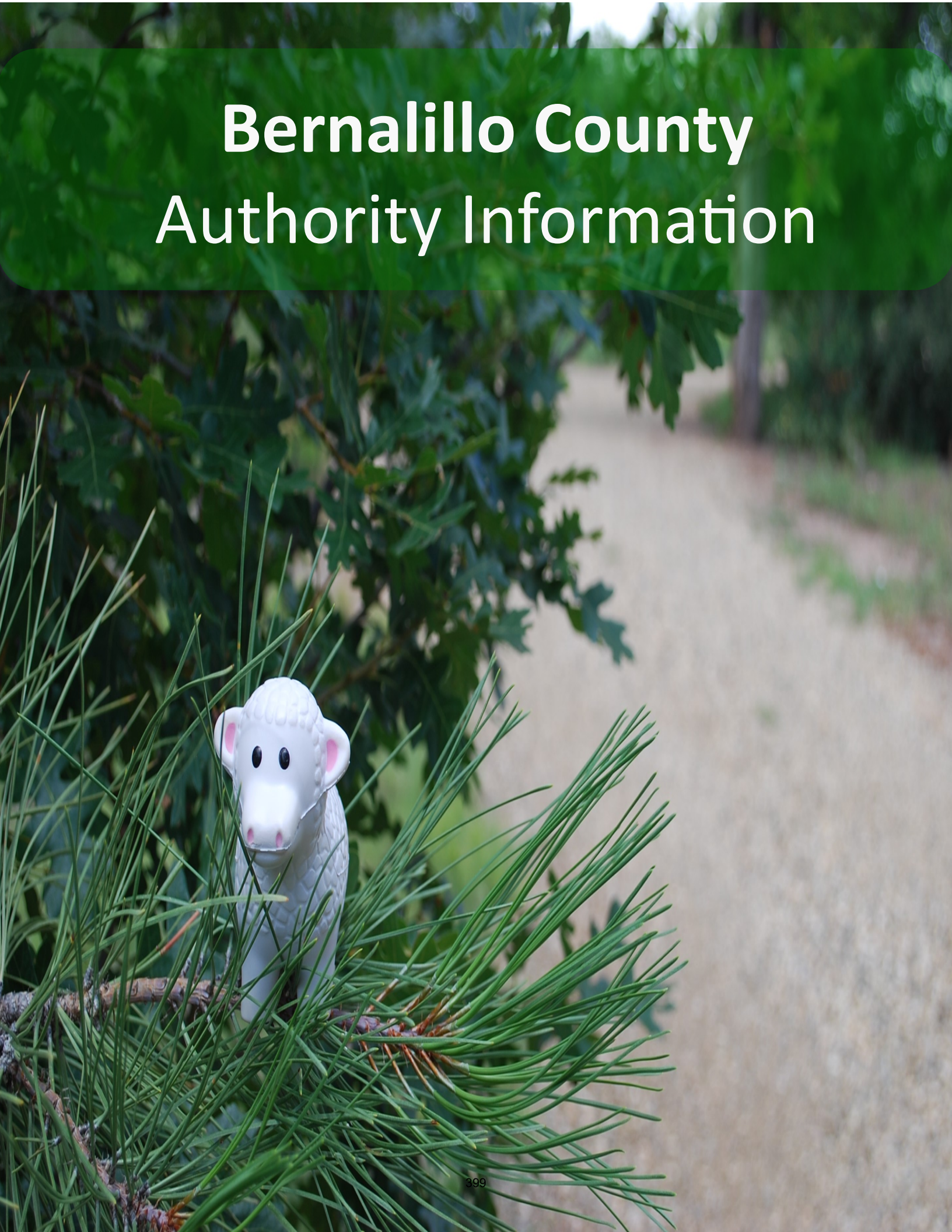
In 2017, of the 321,431 workers in Bernalillo County, 22.3% work for the top 10 employers.
There has been a 3.71%, or 12,379, decrease in jobs when compared to 2006.

	2017			2008		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Albuquerque Public Schools	14,810	1	4.61%	14,000	2	4.19%
Sandia National Labs	10,652	2	3.31%	8,730	4	2.62%
Kirtland Air Force Base (1)	10,125	3	3.15%	26,960	1	8.08%
Presbyterian	7,310	4	2.27%	7,315	6	2.19%
City of Albuquerque	6,940	5	2.16%	6,500	5	1.95%
UNM Hospital	6,021	6	1.87%	4,595	10	1.38%
State of New Mexico	4,950	7	1.54%	5,605	7	1.68%
University of New Mexico	4,210	8	1.31%	15,435	3	4.62%
Lovelace (formerly Lovelace Sandia Health System)	4,000	9	1.24%	3,400	8	1.02%
Bernalillo County	2,661	10	0.83%	-		0.00%
Kirtland Air Force Base(Civilian) (2)	-		0.00%	4,860	9	1.46%
Total	71,679		22.30%	97,400		29.18%
Bernalillo County Quarterly Census of Employment	**321,431**			**333,810**		

Sources:
New Mexico Department of Workforce Solutions
Albuquerque Economic Development
Notes:
(1) For 2016 and after, Kirtland Air Force Base employment number includes active duty military, guard reserve, civil service and contract employees. Sandia National Laboratories employees are located at Kirtland Air Force Base, but employment number is shown separately.
(2) For 2008, Kirtland's civilian employment numbers includes all Department of Energy employees including contractors on and off the base, including Sandia National Labs. However, Sandia National Labs employment is also shown separately since Sandia and Kirtland publish data in different cycles.



Bernalillo County
Authority Information



AUTHORITY INFORMATION

The county, as a subdivision of the State of New Mexico, is required to comply with the State Constitution, all applicable State Statutes, local laws, and ordinances. Additionally, county management is responsible for enforcing policies and ordinances adopted by the Bernalillo County Board of County Commissioners, and to comply with guidelines and procedures outlined in Administrative Instructions established by the County Manager. Administrative Instructions are internal documents containing guidelines and general procedures for County operations and assist employees in performing their duties.

The below listing highlights frequently referenced authorities under which each department operates. References below may apply to multiple departments or divisions across the county. For a comprehensive listing of applicable authorities see links below:

Bernalillo County, New Mexico - Code of Ordinances
https://www2.municode.com/library/nm/bernalillo_county/codes/code_of_ordinances

New Mexico Statutes Annotated (NMSA)
http://law.justia.com/codes/new-mexico/

New Mexico Administrative Code (NMAC)
http://164.64.110.239/nmac/_titles.htm

Rules/Orders from the New Mexico Supreme Court
http://www.nmbar.org/NmbarDocs/AboutUs/ParalegalDivision

New Mexico Compilation Commission
http://www.nmcompcomm.us/nmrules

BOARD OF COUNTY COMMISSIONERS	
Department	**Authority**
Board of County Commissioners	NMSA Section 4-38-1: Exercise of County Powers
	NMSA Section 10-15: Open Meetings
	NMSA Section 6-10-8: County Boards of Finance

ELECTED OFFICIALS	
Department	**Authority**
Assessor	NMSA Sections 7-35 through 7-38: Property Tax Code
County Clerk	NMSA Section 1: Elections
	NMSA Section 14-8-12.2: County Clerk Recording and Filing Fund; Uses
	NMSA Section 14-8-10: County Clerks; Failure To Perform Duties As Recorder
	NMSA Section 40-1-11: Marriage in General- Fees; Disposition
	NMSA Section 14-2-9: Procedure for Inspection
	NMSA Section 7-24-2: License Tax Imposed by Boards of County Commissioners
	NMSA Section 14-9A-5: Administration and Standards
	NMSA Section 4-40-3: Duties; Ex-Officio Clerk Of Board Of County Commissioners
	NMSA Section 14-8-1 through 14-8-4, 14-8-6, 14-8-7, 14-8-9, 14-8-15 through 14-8-17, and 14-8-21 through 14-8-22: Recording
	NMSA Section 14-9-1: Instruments Affecting Real Estate; Recording
	NMSA Section 38-1-14: Notice of Lis Pendens; Contents; Recording; Effect
	NMSA Section 45-3-1205: Small Estates; Transfer of Title of Homestead to Surviving Spouse by Affidavit
	NMSA Section 48-2-8: Recording of Liens; Indexing; Fees
	NMSA Section 61-23-28.2: Surveying; Record of Survey. (Repealed Effective July 1, 2018.)
	NMSA Section 14-2-1: Right to Inspect Public Records; Exceptions
Probate	Constitution of the State of New Mexico: Section VI 23
	NMSA Section 45-1-1: Uniform Probate Code- Short Title, Construction And General Provisions
	NMSA Sections 34-7-1 through 34-7-25: Court Structure and Administration
	NMRA of the Supreme Court General Rules 20-103 H and 23-113
	Supreme Court Rule 1-079 D (3): Public Inspection and Sealing of Court Records- Protection of Personal Identifier Information
Sheriff	NMSA Section 4-41-2: County Sheriff- Duties
Treasurer	NMSA Section 7-38-1: Administration and Enforcement of Property Taxes- Applicability
	(1973)NMSA Section 7-38-93: Interference With The Administration Of The Property Tax Code
	NMSA Section 4-43-2: County Treasurer Duties
	NMSA Section 6-10-8: County Boards of Finance
	NMSA Section 6-10-10: Deposit and Investment of Funds
	NMSA Section 6-10-10.1: Local Government Investment Pool Created; Distribution of Earnings; Report of Investments
	NMSA Section 6-10-24: Deposit of Public Funds in Federally Insured Banks, Savings and Loan Associations and Credit Unions
	NMSA Section 6-10-44: Temporary Investment of Excess Funds; Federal Bonds or Treasury Certificates Eligible
	NMSA Section 6-10-44.1: Deposits in Credit Unions

COUNTY MANAGER DIVISION	
Department	**Authority**
Capital Improvement Program Section	Bernalillo County Code Ordinance No. 2013-14, Sections 2-271 through 2-274: Capital Improvements
	Bernalillo County Administrative Instruction CI-01: Capital Improvement Program
	NMSA Section 11-6-2: Legislative Findings And Statement Of Purpose
	NMSA Section 6-4-1: Capital Programs; Preparation; Duties
	NMSA Section 5-8-1: Land Development Fees and Rights
	Bernalillo County Code Ordinance No. 95-19, Section 46-9: Impact Fees Capital Improvements Plan
Compliance Office for Code of Conduct	Bernalillo County Code Ordinance No. 2012-13, Sections 2-126 through 2-139: Code of Conduct
County Manager	NMSA Section 4-38-19: County Commissioners; Employing Deputies and Employees; Employing A County Manager.
	Bernalillo County Code Ordinance Section 2-61 through 2-63: County Manager
Economic Development	NMSA Sections 4-59-1 through 4-59-16: County Industrial Revenue Bonds
	Bernalillo County Administrative Instruction ED01: Film and Movie Use of County Property
Human Resources	Bernalillo County Code Ordinance No. 98-20, Sections 2-91 through 2-100: Employment Relations
	Employment Relations Rules and Regulations
	Bernalillo County Code Ordinance No. 273, Sections 2-201 through 2-214: Collective Bargaining
	Collective Bargaining Agreements
	Public Employees Retirement Association of New Mexico
	New Mexico Department of Workforce Solutions
	Social Security Administration
Legal	NMSA Section 36-1-19: Legal Representation; State; County
Metropolitan Detention Center	United States Constitution Eighth Amendment prohibits excessive bail, excessive fines or cruel and unusual punishment
	The Fourteenth Amendment provides for due process of law and prohibits the State from denying any person within its jurisdiction equal protection of the laws
	New Mexico Constitution Article II, Section 13: Bail; Excessive Fines; Cruel and Unusual Punishment and Section 18 Due Process; Equal Protection: Sex Discrimination
	NMSA Sections 33-3-1, 33-3-24, 33-2-43, and 33-2-44: Correctional Institutions

FINANCE DIVISION	
Department	Authority
Accounting & Budget	NMAC Section 2.2.2: NM Office of the State Auditor Audit Rule Guidelines for Contracting and Conducting Audits of Agencies
	NMAC Section 2.20.1.16: Annual Inventory
	NMSA Sections 13-6-1 through 13-6-2: Sale of Public Property
	NMSA Section 12-6-3: Annual and Special Audits; Financial Examinations.
	Bernalillo County Code Ordinance No. 96-25, Sections 2-306 through 2-320: Audits
	Government Finance Officers Association (GFOA) Financial Reporting Guidelines
	U.S. Office of Management and Budget (OMB) Circular A-133
	Governmental Accounting Standards Board (GASB)
	Generally Accepted Accounting Principles (GAAP)
	NMAC Sections 1.15.2 through 1.15.5: General Records Retention And Disposition Schedules (GRRDS)
	Internal Revenue Service
	State of New Mexico Taxation and Revenue
	NMSA Section 6-6-2: Local Government Division; Powers And Duties
	NMSA Section 6-6-5: Record Of Approved Budget:
	NMSA Section 6-6-6: Approved Budgets; Claims Or Warrants In Excess Of Budget; Liability
	NMSA Section 6-6-11: Yearly Expenditures Limited To Income; Bateman Act
	NMSA Sections 7-10 through 7-37: Taxation
Business Improvement & Performance Office	Government Finance Officers Association (GFOA) Financial Reporting Guidelines
Information Technology	Bernalillo County Administrative Instructions Sections IT01 through IT20: Information Technology

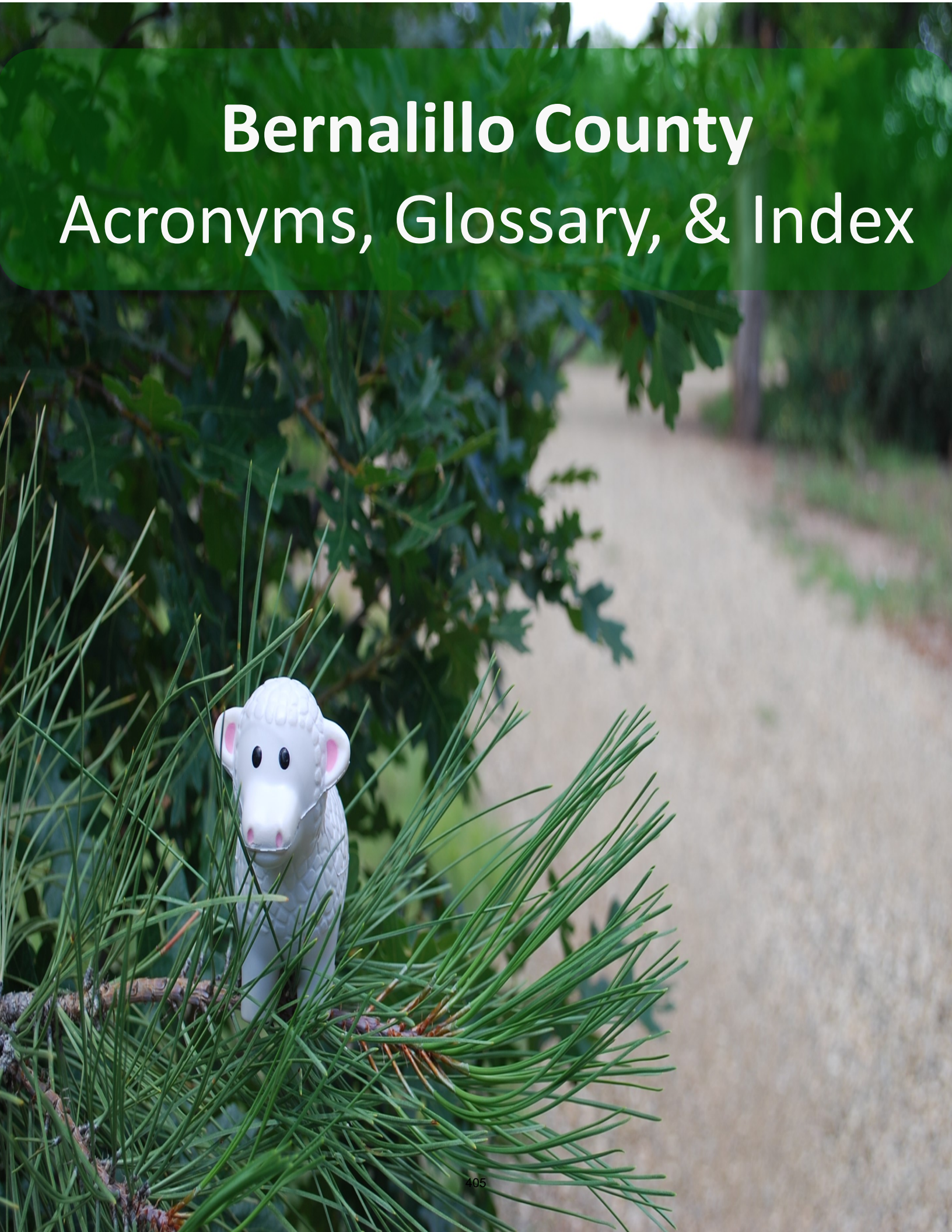
GENERAL SERVICES DIVISION	
Department	**Authority**
Procurement & Business Services	NMSA Section 13-1-37: Central Purchasing Office
	NMSA Section 13-1-28 through 13-1-199: Procurement Code
	NMSA Section 24-13: Burial of Indigents
	NMAC Section 2.42.2: Regulations Governing the Per Diem and Mileage Act
Constituent & Support Services	Administrative Instruction AD05: Consumable and Non-Consumable Inventory
Risk Management	NMSA Section 50-9: Occupational Health and Safety
	NMSA Section 59A: Insurance Code
	NMSA Section 52-1-1: Worker's Compensation- Short Title
	NMSA Section 41-4-1: Tort Claims- Short Title
	Federal OSHA Standards 29 CFR
	New Mexico Administrative Code
	American National Standards Institute (ANSI)
	American Conference of Governmental Industrial Hygienists (ACGIH)
	National Electrical Code (NEC)
	National Institute for Occupational Safety and Health (NIOSH)

COMMUNITY SERVICES DIVISION	
Department	**Authority**
Communication Services	NMSA Section 10-15: Open Meetings
	Bernalillo County Open Meetings Act Resolution
Housing Department	New Mexico Mortgage Finance Authority (MFA) HOME funds.
	Unit Project Based is funded and governed by the U.S. Department of Housing and Urban Development (HUD)
Office of Health & Social Services	Bernalillo County Code Ordinance No. 302, Section 42: Health and Sanitation
	Bernalillo County Code Ordinance No. 94-5, Section 30: Environment
	Administrative Resolution AR 2014-43: Establishing Procedures for Social Service Programs and Community Event Sponsorships
	Administrative Resolution AR 65-2010: Establishing Procedures for the Solicitation, Review, Award and Reporting of the Neighborhood Outreach Grant Program
	Administrative Resolutions AR 50-2006: Community Schools Program
	NMSA Section 7-20E-9: County Gross Receipts Tax; Authority to Impose Rate; County Health Care Assistance Fund Requirements
	Bernalillo County Code Ordinance No. 86-17, Section 78-42: Second one-eighths percent tax; imposition; exemptions; disposition of revenue
	Bernalillo County Code Ordinance No. 2007-7, Section 2-327: Joint Power Agreement
Parks & Recreation	NMSA Section 5-4: Playgrounds and Recreational Equipment
	Bernalillo County Code Ordinance No. 2010-14, Section 58: Parks and Recreation
Planning & Development Services	Bernalillo County Code Ordinance Sections: Chapters 10, Building and Building Regulations; 14 Businesses; 46 Impact Fees, 62, Planning; 66 Roads and Bridges; 74, Subdivisions; and Appendix A, Zoning
	Bernalillo County Code Ordinance No. 94-4, Section 62-71 through 62-110: Neighborhood Associations

PUBLIC SAFETY DIVISION	
Department	**Authority**
Animal Care Services	Bernalillo County Code Ordinance No. 2008-15, Section 6-30 through 6-76: Animals
	NMSA Section 4-37-1: Counties; Powers; Ordinances
Emergency & Information Services	State of New Mexico Department of Finance and Administration (DFA) Guidelines for Public Safety and Law Enforcement
	Local Government Law Enforcement Agencies
	NMAC Section 10.6.2: Enhanced 911 Requirements
Fire & Rescue	Bernalillo County Code Ordinance Section 34: Fire Prevention and Protection
	NMSA Section 4-37-1: Counties; Powers; Ordinances
	NMSA Section 3-18-11: Fire Prevention and Protection; Insurance for Volunteer Firemen
	NMSA Section 59A-52-1 State Fire Marshal Created
	NMSA Section 59A-52-18: State Fire Marshal- Rules and Regulations; Statewide Effect; Reserved Power of Municipalities
	NMSA Section 60-2C-1: Fireworks Licensing and Safety- Short Title
	Bernalillo County Code Ordinance No. 02-5 and 2012-7, Section 34: Fire Prevention and Protection
	State law references: General authority relative to fire prevention and protection
	NMSA Section Chapter 27-4 Special Medical Needs
	NMSA Section 24-10A-6: Emergency Medical Services Fund: Distribution of fund
Office of Homeland Security-and Emergency Management	Bernalillo County Code Ordinance Section 22: Emergency Management
Substance Abuse Programs	NMSA Sections 11-6A-1 through 11-6A-6: Local DWI Grant Program
Youth Services Center	NMSA Section 33-3-1: Common Jails; Operation by Sheriff, Jail Administrator or Independent Contractor
Substance Abuse Programs	NMSA Sections 11-6A-1 through 11-6A-6: Local DWI Grant Program
Youth Services Center	NMSA Section 33-3-1: Common Jails; Operation by Sheriff, Jail Administrator or Independent Contractor

PUBLIC WORKS DIVISION	
Department	**Authority**
Fleet & Facilities Management	County Administrative Instruction FL02 Vehicle Use/Take Home Vehicle Procedures
	County Administrative Instruction FL03 Vehicle Safety Inspection Program
	County Administrative Instruction FL04 Privately Owned Vehicle Use
	County Administrative Instruction FL05 Wright Express (WEX) Fuel Card Program
	Bernalillo County Loss Control Safety Policies and Procedures
	County Administrative Instruction FL01 Motor Pool Vehicles
	For all programs approved by the County, the Fleet & Facilities Management Department provides office and programmatic space
Infrastructure Panning & Geo Resources	Bernalillo County Code Ordinance Section 66: Roads & Bridges
	Bernalillo County Code Ordinance No. 96-23, Section 74-103: Transportation
	Bernalillo County Code Ordinance No. 96-23, Section 74-116: Alternative Modes of Transportation
	Bernalillo County Code Ordinance No. 2013-14, Section 2-271: Capital Improvements
	Bernalillo County Code Ordinance No. 95-19, Section 46-9: Impact Fees Capital Improvements Plan
Operations & Maintenance	NMSA Section 67-7-9: Ditches; Drains; Flumes; Bridges Required; Penalty
	NMSA Section 66-7 through 66-9: Motor Vehicles
	Bernalillo County Ordinance No. 84-37, Sections 82-1 through 82-2 and 82-6: Traffic and Vehicles
	NMSA Section 66: Public Roadway
	Bernalillo County Code Ordinance Sections 38-141 through 38-147: Storm Drainage
	Bernalillo County Code Ordinance Sections 70-31 through 70-47: Solid Waste
	Bernalillo County Code Ordinance No. 96-21, Sections 54-68 through 54-78: Graffiti Control
	Bernalillo County Code Ordinance Sections 38-31 through 38-206: Floods
	Bernalillo County Code Sections 42-36 through 42-692: Health and Sanitation
	Bernalillo County Code Ordinance No. Chapter 74 Sections 74-1 through 74-170: Subdivisions
Technical Services	Bernalillo County Code Ordinance No. Chapter 38 Sections 38-31 through 38-206: Floods
	Bernalillo County Code Ordinance No. Chapter 66 Sections 66-36 through 66-267: Roads and Bridges
	Bernalillo County Code Ordinance No. Chapter 74 Sections 74-1 through 74-170: Subdivisions
	Bernalillo County Code Ordinance No. Chapter 82 Sections 82-1 through 82-76: Traffic and Vehicles

Bernalillo County
Acronyms, Glossary, & Index



ACRONYMS

ABCWUA- Albuquerque Bernalillo County Water Utility Authority

ACA- American Correctional Association (Public Safety)

ACA- Accela Citizen Access (Planning and Development)

ACGIH- American Conference of Governmental Industrial Hygienists

ALS- Advanced Life Support

AMAFCA- Albuquerque Metropolitan Area Flood Control Authority

ANSI- American National Standards Institute

A/P- Accounts Payable

APS- Albuquerque Public Schools

A/R- Accounts Receivable

ASAM- American Society of Addiction Medicine

ATP- Addiction Treatment Program

BCACS-Bernalillo County Animal Care Services

BCC- Bernalillo County Commission, Board of County Commissioners

BCFR-Bernalillo County Fire and Rescue

BCSO- Bernalillo County Sheriff's Office

BOE- Bureau of Elections

BOF- Board of Finance

CAFR- Comprehensive Annual Financial Report

CALEA- Commission on Accreditation for Law Enforcement Agencies

CAP- Community Addiction Program

CCIS- Central Control Irrigation System

CCP- Community Custody Program

CIP- Capital Improvement Program

COA- City of Albuquerque

COOP- Continuity of Operations Plan

CRA- Community Reinforcement Approach

CYFD- State of New Mexico Children Youth and Families Department

DARE- Drug Abuse Resistance Education

DFA- State of New Mexico Department of Finance and Administration

DOR- Daily Observation Report

DR- Development Review

ACRONYMS

DSAP- Department of Substance Abuse Programs

DWI- Driving While Impaired

EMS- Emergency Medical Service

EMSI- Elementary Middle School Initiative

EMT- Emergency Medical Technicians

EMTS- East Mountain Transfer Station

EPPC- Emergency Preparedness Planning Committee

ERP- Enterprise Resource Planning

ESF-Essential Support Functions

ESS- Employee Self Service

FCP- Facilities Construction Programs

FFM- Fleet/Facilities Building Maintenance

FTE- Full Time Equivalent Position

FY- Fiscal Year

GASB- Government Accounting Standards Board

GED- General Education Development

GFOA- Government Finance Officers Association

GIS- Geographic Information System

GL- General Ledger

GO Bond- General Obligation Bonds

GPS- Global Positioning System

GREAT- Gang Resistance Education and Training

GRT- Gross Receipts Tax

HR- Human Resource Department

HRIS- Human Resource Information System Section

HSD- State of New Mexico Human Services Department

HVAC- Heating, Ventilation, and Air Conditioning

ICC- International Code Council

ICIP- Infrastructure Capital Improvement Program

IGA- Intergovernmental Agreement

IPRA- Inspection of Public Request Act

IRB- Industrial Revenue Bonds

IT- Information Technology

JDAI- Juvenile Detention Alternatives Initiative

ACRONYMS

JPA- Joint Powers Agreement

LEDA- Local Economic Development Act

LGD- Local Government Division

LOMRs- Letter of Map Revisions

LM- Land Management

LTD- Life to Date Balance Funds

LVCC- Los Vecinos Community Center

MATS- Metropolitan Assessment and Treatment Services

MDC- Metropolitan Detention Center

MOU- Memorandum of Understanding

MRCOG- Mid-Region Council of Governments

MRGCD- Middle Rio Grande Conservancy District

NACO- National Association of Counties

NEC- National Electrical Code

NFPA- National Fire Protection Association

NIOSH- National Institute for Occupational Safety and Health

NMAC- New Mexico Association of Counties

NMDOT- New Mexico Department of Transportation

NMSA- New Mexico Statues Annotated

NMSHTD- New Mexico State Highway and Transportation Department

OBE- Online Benefit Enrollment

OED- Office of Economic Development

OHSEM- Office of Homeland Security and Emergency Management

OHSS- Office of Health and Social Services

PAFR- Popular annual Financial Report

PERA- Public Employee Retirement Association

PHCC- Paradise Hills Community Center

PID- Public Information Department

PIIP- Public Inebriate Intervention Program

PILT- Payment in Lieu of Taxes

PO- Purchase Order

PREA- Prison Rape Elimination Act

PROS Plan- Park, Recreation and Open Space Facilities Master Plan

ACRONYMS

PSAP-Public Safety Answering Point

PWD- Public Works Division

RCC- Regional Corrections Center

REST- Representational State Transfer Technology

RFID- Radio Frequency Identification

RFB- Request for Bid

RFP- Request for Proposal

RGSCC- Raymond G. Sanchez Community Center

ROW- Right of Way

SANE- Sexual Assault Nurse Examiners

SAP- Systems, Applications, and Products in Data Processing

SAD- Special Assessment District

SCBA- Self Contained Breathing Apparatus

SNAP- Spay/Neuter Assistance Program

SO- Sheriff's Office

SPO- Small Purchase Order

STB- Severance Tax Bonds

SVMPSC- South Valley Multi-purpose Senior Center

SWADS- Solid Waste and Diversified Services

SWAT- Special Weapons and Tactics

TIDD- Tax Increment Development District

TRAN- Tax and Revenue Anticipation Note

UNM- University of New Mexico

UNMH- University of New Mexico Hospital

VLR- Village of Los Ranchos

VoIP- Voice over Internet Protocol telephone system

VOSS- Virtual One Stop Service

WEX- Wright Express Fuel Card Program

WOs- Work Orders

YSC – Youth Services Center

ZBP/EH- Zoning, Building & Planning/Environmental Health

GLOSSARY

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Ad Valorem Tax – A tax levied on the assessed value (net of any exemptions) of real personal property. This is commonly referred to as "property tax."

Adopted Budget – The financial plan of revenues and expenditures for a fiscal year (July 1 – June 30) as approved by the Board of County Commissioners.

Agency Funds – Account for assets held by a government in a purely custodial capacity.

Amendment – A change to an adopted budget which may increase or decrease a fund total.

Appropriation – A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.

Arbitrage –In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Assessed Value – A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Asset- Resources owned or held by the county which has monetary and economic value.

Balanced Budget – A budget in which revenues and expenditures are equal (no deficit spending).

Biennial budget- A balanced financial plan for a two year period of time, which includes appropriations and revenues which finance the various funds. The budget is not only a financial plan; it also serves as a policy guide, operations guide and as a communications medium.

Bond – A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

Budget – A financial plan for a specific period of time (fiscal year) that balances anticipated revenues with proposed expenditures.

Budget Adjustment – A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners via an amendment or a transfer.

Budget Document – The official written statement of the annual fiscal year financial plan.

Capital Improvement Plan – A plan for capital expenditures to be incurred each year over a fixed period of time. The plan sets forth each capital project and identifies the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlays – Expenditures resulting in the acquisitions of or addition to a fixed asset.

Capital Projects – The acquisition, construction, or improvement of designated fixed assets such as land and building.

Cash Basis – Method of bookkeeping by which revenues and expenditures are recorded when they are received and paid.

Component Unit- A separate organization for which the elected officials of the county are financially accountable.

Comprehensive Annual Financial Report (CAFR) – The official annual report of a government.

Contingency – A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

GLOSSARY

Credit Ratings – An independent rating service's evaluation of the credit worthiness of notes and bonds. Ratings influence the cost of borrowing.

Cost center– A department or other unit within an organization to which costs may be charged for accounting purposes.

Debt – Funds owed as a result of borrowing.

Debt Service – The expense of retiring such debt as loans and bond issues. It includes principal and interest payments, and payments for paying agents, registrars, and escrow agents.

Debt Service Reserve – Monies set aside to ensure that funds will be available in the event that pledged revenues fall short of expectation.

Debt Service Funds – Account for the accumulation of resources for, and the retirement of, general long-term debt principal and interest.

Deferred Compensation Plan – Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes.

Deficit – The excess of expenditures over revenues during a fiscal year.

Department – A basic organizational unit of the county which is functionally unique in service delivery and is part of a division.

Depreciation – The periodic expiration of an asset's useful life. Depreciation is a requirement on proprietary type funds (such as enterprise and internal service funds).

Division- One of the five (5) basic organizational units of the county that is comprised of smaller departments and sections that function and provide services.

Employee benefits- Incudes types of wage compensation provided to employees in addition to their normal wages or salaries such as: insurance, retirement, sick and annual leave.

Encumbrance – The commitment of appropriated funds to purchase an item or service.

Enterprise Fund – A governmental accounting fund in which the services provided are self-supporting through user charges or other fees.

Enterprise Resource Planning (ERP) - Enterprise Resource Planning is the linking of an enterprise's operations and functions using an integrated software application. It allows for the integration and collaboration of end-to-end functionality for self-services, analytics, financials, human capital management and operations processes.

Expenditures – Decrease in fund resources for the procurement of assets or the cost of goods and/or service received.

Fiduciary Fund – Assets held in a trustee or agency capacity for others and cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefits) trust funds, investment trust funds, private -purpose trust funds, and agency funds.

Financial Accounting Standards Board (FASB) –Independent, private, non-governmental authority for the establishment of accounting principles in the United States.

Fiscal Year (FY) – The annual budget year for the county that runs from July 1 through June 30.

Fixed Assets –Fixed assets include building, equipment, improvements other than buildings and land.

Fund – A fiscal and accounting entity with a self-balancing set of accounting recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

GLOSSARY

Fund Balance – The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit.

Governmental accounting standards board GASB- An organization whose main purpose is to improve and create accounting reporting standards or generally accepted accounting principles (GAAP). These standards make it easier for users to understand and use the financial records of both state and local governments. The Government Accounting Standards Board (GASB) is funded and monitored by the Financial Accounting Foundation (FAF).

General Fund – The governmental accounting fund supported by property taxes, licenses and permits, service charges, and other general revenues to provide county-wide operating services. This may be referred to as the operating fund.

General Ledger – A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal. (i.e., the debit balances equal the credit balances.)

General Obligation Bonds – A bond secured by the pledge of the issuing jurisdiction's full faith, credit, and taxing power and voter approved.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of the financial statements of any entity.

Goal- A desired result the county envisions, plans, and commits to achieve an organizational desired end-point for operating.

Governmental funds- Funds generally used to account for tax-supported activities. Types of governmental funds are general fund, special revenue funds, debt service funds, and capital project funds.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

Gross Receipts Tax Revenue Bonds – Special limited obligations of the county, payable solely from pledged County Gross Receipts Tax Revenues. The bonds are not general obligations of the county.

Impact Fees – Monetary payments made by builders or developers to defray the public cost of providing infrastructure to a development.

Industrial Revenue Bonds (IRB) – A means of financing the acquisition, construction, expansion or renovation of industrial development facilities.

Internal Service Funds – Account for the financing of goods or services provided by one fund, department, or agency to other funds, departments, or agencies of the financial reporting entity, or to other governments, on a cost-reimbursement basis.

Intergovernmental Revenue – Revenue received from another government unit for a specific purpose.

Investment- An amount of money invested in something for the purpose of making a profit and in accordance with the county's investment policy.

Liability- Obligation arising from past transactions or events, the settlement of which may result in the transfer or use of assets, provision of services or other yielding of economic benefits in the future.

License and Permit Fees – A charge for specific times as required and approved by local and state regulations; for example building permits.

Line-Item Budget – A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, and capital purchases.

Long Term Debt – Debt with maturity of more than one year after the date of issuance.

GLOSSARY

Mandate- Required by state, federal or local statute.

Mill, Millage – 1/1,000 of one dollar, used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example, millage rate of $5.60 per thousand; taxable value of $50,000 =$50,000 divided by 1,000 =50 multiplied by $5.60 = $280.00

Modified accrual basis- The basis of accounting which revenues are recognized in the period they are earned and expenditures are recognized in the period in which the liability occurred.

Objectives- A specific result that the county or a specific department aims to achieve within a time frame and with available resources.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of government are controlled. See BUDGET.

Operating expenditures- Divided into four categories, personnel, other operating, debt service, and capital and represents the costs required for a department to function.

Ordinance – A formal legislative enactment by the governing body by municipality. If it is not in conflict with any higher form of law, such as a statue or constitutional provision, it has the full force and effect of law within the boundaries to the municipality to which it applies. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See RESOLUTION.

Performance Measure – Evaluations of various aspects of a programs performance. Different measures can be used to provide specific information about the program and activities undertaken by government.

Proprietary fund- Funds that distinguish operating revenues and expenses from non-operating items. The county has two types of proprietary funds enterprise and internal service funds.

Real Property – Land and the buildings and other structures attached to it that are taxable under state law.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and reserves fall into two categories: Required reserves and discretionary reserves.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See ORDINANCE.

Revenue – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental reserves.

Revenue Bonds – Bonds usually sold for constructing a capital issuing the bonds. The revenue is used to pay for the principal and interest of the bonds.

Risk Management- A department within Bernalillo County that works to identify risks and exposures from liabilities, property losses, and injuries within the business of county government. The department implements loss control and prevention programs, claims handling and management, and procures and maintains insurance coverage for over half of a billion dollars' worth of taxpayer assets.

Special Assessment District – A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects-that are legally restricted to expenditure for the specified purposes). GAAP only require the use of special revenue funds when legally mandated.

Statute- A written law passed and formally created by a government or legislative body.

Systems, Applications, and Products in Data Processing **(SAP) –** The financial software system used by Bernalillo County.

Tax and Revenue Anticipation Notes (TRAN) – Are short-term (less than one-year) obligations of a municipal government that are used to finance current expenditures pending receipt of tax payments.

Tax Base – The total property valuation on which each taxing authority imposes its tax rates.

Tax Increment Development Districts (TIDD) – formed pursuant to the Tax Increment for Development Act to provide a funding mechanism to finance construction of public infrastructure and improvements at the front end of a development.

Taxing authority- The statutory authority given to Bernalillo County to impose taxes.

Transfer- The process of moving budget from one line item to another within the same department, or from one department to another.

Unincorporated Area – Those areas of a county which lie outside the boundaries of a city.

Unrestricted fund balance- Fund balance reserves that are not tied to a particular use. Unrestricted cash represents instant reserves, as it can be used for any purpose and is extremely liquid; the dollar amount of fund balance that exceeds the minimum cash level requirements.

User Fees – The charge for goods or services provided by local government to those private individuals who receive the service (also called charges for service).

Unencumbered Balance – The amount of an appropriation that is not encumbered. It is essentially the amount of funds still available for future needs.

Yield Control – Refers to formula established under New Mexico State Law limiting property tax revenue from the prior year base revenue to the lesser of 5% or the cost of living.

BRIEF INDEX

Bond Coverage

DS-7

AP-8

Bonded Debt

SP-18, 23, 24, 25

DS-2

AP-7

Bonds

C-1

SP-18,24,25

CP-1,4,5,9,12,17,31,41-90

DS-1-5, 6-13, 14-31

Capital Construction

F-5-6, 53,54, 56

CP-12,14,17,24,38,43

Capital Projects

ii

SP-19, 21, 23

F-53

CP-4-7,12

Charges for Services

SP-24

F-21, 27

Clerks

F-38, 49

Debt Coverage

C-1

SP-25

DS-6, 7

AP-8

Debt Margin

DS-4

AP-9

Debt per Capita

SP-24

DS-2

AP-6, 7

Debt Service

ii

SP-19,21, 24

F-4, 19,28, 30,34, 55, 58

Debt Service Funds (DS Series)

DWI Seizure

F-5,36

Environmental Services

F-37

Farm and Range

F-38

Gas Tax

F-27

General Fund

F-1, 4, 8, 20, 37, 55

Grants

SP-17

F-5, 9, 12, 27, 36, 38, 39, 40, 41, 42

Program Summaries (CM, FI, CS, PS, PW Series)

Gross Receipts

F-1, 5, 19, 20, 26, 30,

DS-6

AP-8

BRIEF INDEX

Healthcare GRT

F-37, 43

FI-1, 2

CS-2

PS-2

PW-2

Impact Fees

F-5, 53, 54, 56

CP-5, 12, 14, 19,22,40

Internal Service

SP-21

F-4, 68, 72

Mill Rate

F-24

AP-2

Millage

SP-22

F-19, 24

CP-25

Motor Vehicle Tax

F-21

Open Space

SP-7

CS-1, 9,

CP-5, 12, 20

Operating Revenue

F-7,21, 35, 43

Capital Projects (CP Series)

Principal Employers

ii

AP-11

Substance Abuse

C-7

PS-1, 26

Taxable Property Values

F-25

Taxing Authority

AP-25

Valuation

C-1

SP-18, 24

F-24, 25, 36

CP-5

DS-2, 4

Bernalillo County Achievements

Accounting and Budget
GFOA Distinguished Budget Presentation
Award for Fiscal Year Beginning
July 1, 2016

Accounting and Budget
GFOA Certificate of Achievement for Excellence in Financial Reporting Fiscal Year Ended June 30, 2016 (13th consecutive year)
2016

Business Improvement and Performance Office
International City/County Management Association
Certificate of Distinction
2017

Operations & Maintenance
New Mexico Association of Counties Equipment Rodeo Competition
1st Place Overall, 5th Consecutive year
2017

Housing
Department of Housing and Urban Development Award
Outstanding Performance and Lasting Contribution– Section 8 Management Assessment Program
2017

Parks and Recreation
T3on3N Basketball Program
Youth Program of the Year Award
2018

Procurement and Business Services
National Procurement Institute
Achievement of Excellence in Procurement Award
2017

Youth Services Center
American Correctional Association
Perfect Score for Best Practices in Operating Juvenile Detention Facilities
2017