Budget Practices - A BALANCED BUDGET

- The Road Fund includes a few:
  - Housing Enterprise Fund
  - EMS Health Fund
  - Fire Operations Fund
  - Indigent Services
- Such other funds would
- Road Fund
- Statutory Requirement for the
- Budgeted Expense like the
- Reserve of one-month’s
- Operational funds also have a
- County is that all other
- A financial objective of the

- The General Fund:
- The General Fund is 25% of
- Budgeted Expense
- The Road Fund is one month
- Budgeted Expense
- The statutory Reserve:
- Requirements:
- Each fund must have budgeted
- for each fund:
- Requires a “balanced budget”
- The State of New Mexico
Examples:

Non-Recurring Revenue

from one year to the next.

Cash!

Sale of assets
Investment income
Insurance recoveries

Examples:

Recurring Revenue

Year to the next,

and on-going from one
considered to be reliable

Money (income) received,

of prisoners, etc.

nature (water service, care

Fees and charges for

Gross Receipts Tax

Property Tax

Money (income) received,
Revenue 101 (continued)

- Bond Proceeds
- Grant Funding
- Capital Outlay GRT (used for capital infrastructure only, no operational expenses)
- Correctional GRT (used for corrections operations and debt service)

Examples:

Recurring:
- May be recurring or non-recurring or contract
- Specific in statute
- Specific purposes
- Money (income) received

Restricted or Dedicated

- Development permit fees
- Some investment income
- 1st 1/8th GRT
- Property tax

Examples:

Recurring:
- Governmental purpose
- Legitimate, legal
- That can be used for any
- Money (income) received

Unrestricted
| Recurring Costs (expenditures) that support continuing, ongoing services and programs. Examples: |
| Non-Recurring Costs (expenditures) that support one-time efforts or services that can reasonably be terminated at the end of the fiscal year. Examples: |

- Fuel
- Supplies
- Operations and maintenance (infrastructure, buildings and open space)
- Personnel costs
- Vehicle purchase
- Furniture, Fixtures & Equipment purchase
- Building or land purchase
of Cash (a non-recurring revenue source) for

— The intent and effect of the policy is the limit the use

with Recurring Revenue.

— The policy dictates that recurring expenses be funded

Association (GFOA) Recommended Policies. That follows the Government Finance Officers

In March, 2008 the BCC adopted Resolution

Expenses 101 (continued)
FY 2013 Budget

Measurement of:

- Outcomes?
- Efficiency?
- How well did we do it?
- How much did we do?

Following questions were developed by asking the desired outcome were progress towards a

Based methodology:
Performance and priority
Accountable
Using a results
Budget was developed
The fiscal year 2013
Up until fiscal year 2012

Set Goals

- Baseline approach
- Developed through an
- Expenses have been
- Budgeted operating
<table>
<thead>
<tr>
<th>Role</th>
<th>Duties and Responsibilities</th>
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<tbody>
<tr>
<td><strong>Budget Administrator</strong></td>
<td>The Budget Administrator develops and presents annual budget proposals. Works closely with departmental heads to determine funding requirements and aligns budget requests with departmental goals. Ensures adherence to budget constraints and makes recommendations to the Board of County Commissioners for budget adjustments.</td>
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<tr>
<td><strong>Finance Director</strong></td>
<td>The Finance Director is responsible for preparing budget summaries and resolutions and for making recommendations to the County Manager. Provides information to the county manager and county council for the preparation of the annual budget, including the annual budget document. Prepares the budget calendar, which includes the budget hearing.</td>
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<tr>
<td><strong>Department Heads and Elected Officials</strong></td>
<td>Lead department heads and elected officials implement policies and procedures to ensure the budget is used efficiently and effectively. Engage in budget discussions with the Finance Department, make recommendations to the Finance Director and the County Manager for budget adjustments. Approve capital expenditure requests and prepare capital expenditure requests for the county manager.</td>
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</tbody>
</table>
FY2013 Total Budget – Revenue
<table>
<thead>
<tr>
<th>Fund</th>
<th>DESCRIPTION</th>
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<tbody>
<tr>
<td>202</td>
<td>Regional Transit CFT</td>
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<tr>
<td>244</td>
<td>Emergency Medical Services</td>
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<td>101</td>
<td>Incinerator</td>
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<tr>
<td>1/16 General Fund</td>
<td></td>
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<tr>
<td>213</td>
<td>The County Capital Outlay Fund</td>
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<td>219</td>
<td>The County Capital Outlay Fund</td>
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<td>217</td>
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<td>213</td>
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</table>

Gross Receipts Taxes Levied in the Entire County

REVENUE

Cross receipts taxes levied in support of the: 1) State General Fund, 2) Regional Transit Fund, 3) General Fund, and 4) Incinerator Fund.
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**Gross Receipts Tax - History**
<table>
<thead>
<tr>
<th>Requirements of the County</th>
<th>Purpose</th>
<th>Time Period</th>
<th>Type of Tax</th>
<th>Amount Imposed</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Water &amp; Sanitation CFT</td>
<td>GR7's Authorized but not Enacted</td>
<td>0.2500%</td>
<td>7-20C-30</td>
<td>10 years</td>
<td>County Regional Government CFT</td>
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</tbody>
</table>
Begin discussions and plans for a budget study session as move forward for FY2014 budget planning.

Next level of performance based budgeting.

FY2014 Budget Kick-off is scheduled for February 21st in the Chambers.

Mid-year budget reviews completed. Finance will deliver a mid-year report to the BCC at the February administrative meeting.