



TREASURER

Accounting – 22AC

PURPOSE:

The Accounting Section of the Bernalillo County Treasurer’s Office accounts for all receipts and disbursements made by Bernalillo County, balances the books, and maintains adequate controls to assure accurate and timely reporting; reports all revenue and bond proceeds.

SERVICES PROVIDED:

- Distributes taxes collected of approximately \$ 388 million to 19 governmental taxing agencies, including Bernalillo County.
- Prepares the Treasurer’s monthly, quarterly and annual financial reports.
- Reconciles the County bank account; issues refunds.
- Monitors and accounts for the County’s General Obligation Bonds and Revenue Bonds.
- Monitors daily the bank accounts for all Bernalillo County entities.
- Prepares quarterly Board of Finance reports.

ACCOUNTING – 22AC

EXPENDITURES BY CATEGORY:

	Actuals FY 2004	Actuals FY 2005	Estimated FY 2006	Budget FY 2007	% Var	Budget FY 2008	% Var
Salaries and Benefits	337,288	330,608	309,226	355,169	15%	358,402	1%
Office Expense	9,080	5,907	8,937	10,765	20%	10,765	0%
Operating Expense	525	276	308	320	4%	320	0%
Technical and Professional Expense	-	-	6,557	19,230	193%	19,230	0%
Carryovers	2,932	779	1,564	-	-100%	-	0%
PROG EXPENDITURES TOTAL	349,824	337,570	326,592	385,484	18%	388,717	1%

FUNDING SOURCE SUMMARY

General Fund Contribution	349,824	337,570	326,592	385,484	18%	388,717	1%
PROG FUNDING SOURCE TOTAL	349,824	337,570	326,592	385,484	18%	388,717	1%

Authorized Full-time Equivalents	6	6	6	6	0%	6	0%
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PROGRAM HIGHLIGHTS AND MAJOR ACCOMPLISHMENTS:

- Successfully received zero audit findings during the fiscal year 2004-2005 audit.
- Received the CAFR award for Excellence in Financial Reporting.
- Successfully reduced the number of pages on the financials by eliminating lines with zeros.
- Successfully transitioned from SY31 & 32 to SY41 affording us to run reports, balance daily and monthly in less time.
- Successfully transitioned from one fiscal agent to another
- Successfully streamlined the financial reports to be visually easier to read
- Successfully implemented the State dated check program reducing the amount of our liability
- Successfully implemented the return check program increasing revenue for the county

SERVICE IMPROVEMENT GOALS & OBJECTIVES:

FY07

- To continue our commitment of keeping the financial reports, monthly settlements, refunds and other financial programs current.
 - To provide the Commissioners and other County Officials with accurate accounting data.
- To continue training and cross-training enhancing our use in understanding of the computer software Oracle/IAS.
 - To increase the confidence level of the accounting team and IT in utilizing the computer software and in-house programming/reporting.
- To successfully have the Oracle software and payable modules programmed to meet our needs for monthly settlements and additional reporting requirements.
 - To gain and keep the confidence of the various agencies and Officials.
- To enhance banking activities to prevent fraud and create an online real time inquiry base, affording the accounting team current balance availability as changes occur on line in our bank accounts.
 - To provide the Investment Officer with real time data to enhance investment abilities.
- To enhance our reporting capabilities by developing a method to put our monthly financial reports, revenue reports and trial balances on line.
 - To reduce paper consumption, and maintain communication of information. This will also reduce man-hours required to create copies, assemble packets, bind reports and distribute information. The cost of consumable supplies required for these tasks will also be reduced as a direct result of these efforts.

FY08

- To continue our commitment of keeping the financial reports, monthly settlements, refunds and other financial programs current.
 - To provide the Commissioners and other County Officials with accurate accounting data.
- To continue training and cross-training enhancing our use in understanding of the computer software Oracle/IAS.
 - To increase the confidence level of the accounting team and IT in utilizing the computer software and in-house programming/reporting.
- To successfully have the Oracle software and payable modules programmed to meet our needs for monthly settlements and additional reporting requirements.
 - To gain and keep the confidence of the various agencies and Officials.
- To enhance banking activities to prevent fraud and create an online real time inquiry base, affording the accounting team current balance availability as changes occur on line in our bank accounts.
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TREASURER

Program Support – 22PS

PURPOSE:

The Program Support Group is responsible for establishing department policies and the administration of personnel, finance, investments, quality assurance, budget matters, and payroll within the Treasurers' Office.

SERVICES PROVIDED:

- Administers the Bernalillo County banking operations and coordinates efforts with the Bernalillo County Fiscal Agent Bank.
- Performs the budgeting, purchasing, and payroll functions of the office.
- Performs the investment activities for County funds.
- Prepares the County's investment portfolio.
- Responds to taxpayer and taxing entity inquiries.
- Provides general administrative support for the office.

PROGRAM SUPPORT – 22PS EXPENDITURES BY CATEGORY:

	Actuals FY 2004	Actuals FY 2005	Estimated FY 2006	Budget FY 2007	% Var	Budget FY 2008	% Var
Salaries and Benefits	446,910	475,852	495,826	462,133	-7%	466,590	1%
Office Expense	9,816	6,999	14,576	11,675	-20%	11,675	0%
Operating Expense	2,734	6,224	3,169	2,790	-12%	2,790	0%
Travel and Transportation Expense	1,848	4,819	5,506	3,500	-36%	3,500	0%
Carryovers	3,541	765	7,569	-	-100%	-	0%
PROG EXPENDITURES TOTAL	464,849	494,659	526,645	480,098	-9%	484,555	1%

FUNDING SOURCE SUMMARY

General Fund Contribution	464,849	494,659	526,645	480,098	-9%	484,555	1%
PROG FUNDING SOURCE TOTAL	464,849	494,659	526,645	480,098	-9%	484,555	1%

Authorized Full-time Equivalent	8	9	8	8	0%	8	0%
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PROGRAM HIGHLIGHTS AND MAJOR ACCOMPLISHMENTS:

- Increased investment income by over 1.1 million dollars, 21% increase. (Rate of return on investments increased by 1.64%)
- Implemented credit card payments online. Over \$849,040 in credit card payments processed for 1st half 2005 property tax. (An average of \$833 per payment)
- Received Certificate of Achievement for Excellence in Financial reporting from GFOA.
- Near completion on making Treasurers' monthly Financial Report, Trial Balance and Revenue reports paperless by making them available online.
- Responses to email received from the Treasurers' web page continue to be completed within 24 hours.
- Investment Committee has been formed and meets monthly. The language on the investment policy has been modified, approved, and signed as of August 2005.
- Delinquent Accounts Department has been created to actively pursue payment of taxes, interest, and penalties prior to turning them over to the state.

SERVICE IMPROVEMENT GOALS & OBJECTIVES:

FY07

- To continue to expand payment options for taxpayers.
 - Provide convenience to taxpayers and reduce payment processing through the Treasurers' Office and Fiscal Agent Bank.
- To continue to optimize investment income within state guidelines and the Bernalillo County Investment Policy for FY06.
 - To continue to exceed the benchmark of one year US Treasury Bill rate throughout the year.
- To continue to keep interest and penalty revenue in Bernalillo County by aggressively pursuing collection through the Delinquent Accounts Section.
 - To continue to request sponsorship of legislation to extend by one year the turning over of the delinquent tax roll to the State of New Mexico Taxation and Revenue Department.
 - Work together with County Commission and County Manager to expand the Delinquent Accounts Section to increase capabilities and revenue. Providing updated equipment for the section will enhance ability to increase collections. Within the first year of operation, the interest and penalty revenue realized in Bernalillo County should reach \$500,000.
- Continue to expand and enhance performance of the Treasurers' Office by expanding the staff, ongoing training, and competitive wages.
 - By continuing to expand the staffing level, employees will be able to maintain an optimum performance while allowing for additional training. Also, the opportunity for current staff to receive adequate compensation for the tremendous responsibility of their respective job assignments will help to ensure that experienced employees are retained and not lost to a more lucrative private sector, thereby reducing turnover in critical areas.

FY08

- To continue to expand payment options for taxpayers.
 - Provide convenience to taxpayers and reduce payment processing through the Treasurers' Office and Fiscal Agent Bank.
- To continue to optimize investment income within state guidelines and the Bernalillo County Investment Policy for FY06.
 - To continue to exceed the benchmark of one year US Treasury Bill rate throughout the year.
- To continue to keep interest and penalty revenue in Bernalillo County by aggressively pursuing collection through the Delinquent Accounts Section.
 - To continue to request sponsorship of legislation to extend by one year the turning over of the delinquent tax roll to the State of New Mexico Taxation and Revenue Department.
 - Work together with County Commission and County Manager to expand the Delinquent Accounts Section to increase capabilities and revenue. Providing updated equipment for the section will enhance ability to increase collections. Within the first year of operation, the interest and penalty revenue realized in Bernalillo County should reach \$500,000.
- Continue to expand and enhance performance of the Treasurers' Office by expanding the staff, ongoing training, and competitive wages.
 - By continuing to expand the staffing level, employees will be able to maintain an optimum performance while allowing for additional training. Also, the opportunity for current staff to receive adequate compensation for the tremendous responsibility of their respective job assignments will help to ensure that experienced employees are retained and not lost to a more lucrative private sector, thereby reducing turnover in critical areas.



TREASURER

Taxpayer Services – 22TS

PURPOSE:

The purpose of the Taxpayer Services sections of the County Treasurer's Office is to provide customer service to property taxpayers, send out property tax bills and delinquency notices, collect and receipt property tax payments, process amendments to the tax roll, post interdepartmental deposits, process Claims for Refund filed in District Court and process bankruptcy claims filed in U.S. Bankruptcy-Court.

SERVICES PROVIDED:

- Assist property taxpayers with inquiries and concerns
- Mail 260,000 property tax bills and 37,000 delinquency, notices annually
- Collect and receipt approximately \$470 million from property tax payments and County department
- Make corrections to the tax roll.
- Interpret court claims for refund (District Court); suspend funds in accordance with State Statutes.
- Research bankruptcy filings, process Proofs of claims, and reconcile funds.
- Reconcile funds received throughout year for payment of mobile home tax releases and update tax roll.

TAXPAYER SERVICES 22TS EXPENDITURES BY CATEGORY:

	Actuals FY 2004	Actuals FY 2005	Estimated FY 2006	Budget FY 2007	% Var	Budget FY 2008	% Var
Salaries and Benefits	704,533	688,600	903,873	988,698	9%	999,637	1%
Office Expense	134,615	135,280	157,352	147,200	-6%	147,200	0%
Operating Expense	4,107	2,385	4,085	5,225	28%	5,225	0%
Technical and Professional Expense	8,287	3,240	4,135	9,000	118%	9,000	0%
Carryovers	3,155	1,655	7,479	-	-100%	-	0%
PROG EXPENDITURES TOTAL	854,697	831,159	1,076,924	1,150,123	7%	1,161,062	1%

FUNDING SOURCE SUMMARY

General Fund Contribution	854,697	831,159	1,076,924	1,150,123	7%	1,161,062	1%
PROG FUNDING SOURCE TOTAL	854,697	831,159	1,076,924	1,150,123	7%	1,161,062	1%

Authorized Full-time Equivalents	19	19	23	23	0%	23	0%
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PROGRAM HIGHLIGHTS AND MAJOR ACCOMPLISHMENTS:

- Mobile home tax release package installed Feb of 2005 allowing the treasurers office to produce Tax Certificates within the IAS (Integrated Assessment system).
- Installation of PDS (Professional document System) in March 05 package for capturing and displaying Documents online, reducing duplication and storage cost.
- Implemented the Internet Online Credit Card Payment process for tax year 2005. Provide Customer's with an alternative payment method and allows customers to review updated tax payments daily.

SERVICE IMPROVEMENT GOALS & OBJECTIVES:

- Redesign Tax Bill
 - To provide a document to tax-payer's defining a better understanding of the tax process
- TX20 Tax Release program.
 - To provide continual Tax release information and payment for the full Tax year and reduce the reliance on separate programs and files.
- TX09 Interest and Penalty on the fly.
 - To provide projected interest and penalty figures for prior and future tax payments. Eliminating the need for manual and homegrown adjustment programs.
- TIF. (Tax Increment Financing)
 - To allow for billing of special projects on the current tax bill without having to track manually with various spreadsheets.
- MUD (Municipal Urban Development)
 - To allow for billing of special projects on the current tax bill without having to track manually with various spreadsheets.
- PILT (Payment in Lieu of Taxes)
 - To allow for billing of special projects on the current tax bill without having to track manually with various spreadsheets.
- Special Assessment Districts:
 - Ventana Ranch
 - Campbell Ranch
 - To upgrade our equipment and diverse software that will allow us to track and bill special assessment Districts, which will grow to approximately 50-75 thousand parcels by December 31, 2008

PERFORMANCE DATA:

Performance Measures	Actual 2004-05	Estimated 2005-06	Projected 2007-08
Revenue Collected	\$383,127,289	\$400,000,000	\$440,000,000
Cashiering Transactions	92,388	87,000	82,000
Tax Bill	259,437	270,000	280,000
Correction to tax roll	3609	4000	5000
Delinquent Notices	32,762	27,486	22,000