



BUDGET DEPARTMENT

Budget, Accounts Payable, Payroll – 06BC

PURPOSE:

The purpose of the Budget Department is to enhance the efficiency of County operations through the development, tracking, and publishing of the biennial budget and related documents; to strengthen the stability of County finances by systematic review of revenue and expenditures; to improve the productivity of County programs by streamlining processes and monitoring and reviewing the development of goals and performance measures; to demonstrate accountability and effective payment of authorized expenditures for Bernalillo County by establishing and maintaining essential accounts payable and payroll controls; and to recommend revenue enhancement measures.

SERVICES PROVIDED:

- Produce the recommended, proposed and adopted budget schedules and books.
- Monitor the budget and compile revenue and expenditure projection reports.
- Prepare financial analyses and reports that are useful for County management and decision making.
- Issue prompt and accurate payments, transfers and disbursements to vendors, employees and others.
- Provide financial advisory services in conjunction with debt issuance.
- Provide timely and courteous responses to inquiries from citizens, elected officials, management, and staff.

BUDGET – 06BC

EXPENDITURES BY CATEGORY:

	Actuals FY 2004	Actuals FY 2005	Esti- mated FY 2006	Budget FY 2007	% Var	Budget FY 2008	% Var
Salaries and Benefits	809,698	1,057,391	1,352,310	1,188,000	-12%	1,198,134	1%
Office Expense	13,208	12,327	9,734	16,066	65%	16,066	0%
Operating Expense	-	1,411	1,445	100	-93%	100	0%
Technical and Professional Expense	-	1,653	119	6,656	5500%	6,656	0%
Carryovers	117	642	2,134	-	-100%	-	0%
PROG EXPENDITURES TOTAL	823,023	1,073,423	1,365,743	1,210,822	-11%	1,220,956	1%

FUNDING SOURCE SUMMARY

General Fund Contribution	823,023	1,073,423	1,365,743	1,210,822	-11%	1,220,956	1%
PROG FUNDING SOURCE TOTAL	823,023	1,073,423	1,365,743	1,210,822	-11%	1,220,956	1%

Authorized Full-time Equivalents	17	21	21	24	13%	24	0%
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PROGRAM HIGHLIGHTS AND MAJOR ACCOMPLISHMENTS:

- Recipient of the national Government Finance Officers Association Distinguished Budget Presentation Award (eighth consecutive year).
- Recipient of the State of New Mexico Department of Finance, Local Government Award for Outstanding Budget Preparation (tenth consecutive year).
- Provided the FY05 and FY06 Biennial Budget Book on the Bernalillo County Intranet.
- Tested and implemented Empath, a web enhanced payroll system.
- Provided information and many hours of support for internal and external audits, special investigations, and media requests.
- With the continued effort to explore debt restructuring options the refunding of the County's Series 1999 bonds, in September of 2005, provided significant, on-going cash savings to the County. Market conditions were ideal to take advantage of an advanced refunding opportunity. The net present value savings was \$2,200,000 or 4.9% of the refunded debt.

SERVICE IMPROVEMENT GOALS & OBJECTIVES:

FY07

- Provide leadership and support to each department in developing goals, objectives and strategies.
 - Provide a class on establishing goals and objectives and measuring performance by December 31, 2006
- Support the programs and services of Bernalillo County with well conceived financial policies to ensure the financial well being of the County in the long term.
 - Perform long and short range financial analysis by submitting a budget document to the State by June 1st and publishing the official County budget to meet State of NM and GFOA award criteria
 - Amend the 5 year financial plan twice each biennial budget cycle. Once when the budget is adopted and again at midyear
 - Maintain a stable fund balance of 3/12 of the approved budget
 - Provide monthly revenue and expenditure reports to departments within 30 days of the close of each month
- Work in conjunction with Human Resources to implement Empath. Empath is a 100% web-based HR/Payroll system with a Windows format for quick access to information. The new system will easily export data to word processing and spreadsheet documents.
 - Timekeeper training and project implementation is expected by May 2006
 - Incorporate and implement the addition of the Metropolitan Detention Center employees into the EMPATH system by July 1, 2006
- Work with Human Resources and Information Technology to revise the entire process and all forms related to travel approvals, travel advances, and travel reimbursements. The purpose is to streamline the processes, providing electronic approvals and customized training based on the travel request.
 - This goal will be accomplished during fiscal year 2007.
- The Budget Department purchased a Document Imaging and Management system in FY06. This system will allow for all types of finance documents to be stored, controlled, secured and most of all available at all times during the life cycle of the document. The system will be made available to auditors, user departments and internal finance staff. The benefits of the system includes, reduction in retrieval time, expediting payment time, ensuring discounts are taken and late fees avoided, complete audit trails will be available to track the document throughout its total life cycle and eventually a workflow process implemented to automate the tasks of routing finance information for approval and payment.
 - Document imaging of current year documents by October 2006
 - Provide individual users access to view financial documents from their desktop by December 2006
 - Monitor, administer, control and track performance metrics for AP processes by June 30, 2007
 - Perform long and short range financial analysis by submitting a budget document to the State by June 1st and publishing the official County budget to meet State of NM and GFOA award criteria
 - Amend the 5 year financial plan twice each biennial budget cycle. Once when the budget is adopted and again at midyear

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FY08

- Support the programs and services of Bernalillo County with well conceived financial policies to ensure the financial well being of the County in the long term.
 - Maintain a stable fund balance of 3/12 of the approved budget
 - Provide monthly revenue and expenditure reports to departments within 30 days of the close of each month
- The Budget Department purchased a Document Imaging and Management system in FY06. This system will allow for all types of finance documents to be stored, controlled, secured and most of all available at

all times during the life cycle of the document. The system will be made available to auditors, user departments and internal finance staff. The benefits of the system includes, reduction in retrieval time, expediting payment time, ensuring discounts are taken and late fees avoided, complete audit trails will be available to track the document throughout its total life cycle and eventually a workflow process implemented to automate the tasks of routing finance information for approval and payment.

- Implement workflow to improve Budget Department efficiency by December 2007

PERFORMANCE DATA:

Performance Measures	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Target FY 2007	Target FY 2008
Qualitative:					
Accounts Payable accuracy rate (% without error)	99.05%	99.50%	99.50%	100%	100%
Payroll accuracy rate (% without error)	99.62%	99.7%	100%	100%	100%
Invoices processed and paid five working days of due date	95%	97%	100%	100%	100%
Efficiency:					
Employees per Payroll Financial Specialist	698	710	720	746	750
Quantitative:					
Number of training sessions for departments	6	5	6	6	6
Invoices paid – Total dollars *	\$123,633,635	\$123,633,635	\$140,000,000	\$140,000,000	\$140,000,000
Number of invoices processed *	37,417	37,417	40,000	40,000	40,000
Number of warrants issued *	13,529	13,529	14,000	14,000	14,000

* Accounts Payable results based upon a year beginning 5/1 and ending 4/30. For projected numbers, an average of the prior three (3) years was used.