



Agenda Item Number: 7-18-13.7

**SANDOVAL COUNTY
BOARD OF COUNTY COMMISSIONERS**

Date of Commission

Meeting: July 18, 2013

Division / Elected

Office: County Manager / Finance Division

Staff Contact:

Phillip Rios, County Manager
Cassandra Herrera, Finance Director

Title of Item:

Final Fiscal Year 2013-2014 Budget Resolution

Action Requested:

Discussion and Request for a Motion to Adopt Resolution No. 7-18-13.7 Requesting the NM Department of Finance and Administration Local Government Division's Approval of Sandoval County's Final Budget for Fiscal Year 2013-2014

Summary:

Cassandra Herrera, Finance Director, submitted the proposed 2013-2014 budget to DFA/LGD for their review. DFA's Budget and Finance Analyst reviewed the proposed budget and granted approval and certification pending approval of the final budget and contingent upon submission of financial reports and adjustments/revisions (see attachment). The resolution adopting the 2013-2014 operating budget is due to DFA/LGD by July 31, 2013.

Attachments:

Resolution No. 7-18-13.7
Fiscal Year 2013-2014 Budget Summary
DFA/LGD Letter of June 27, 2013 Granting Approval

FISCAL IMPACT

N/A



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STAFF ANALYSIS SUMMARY

County Manager:	Recommend Board of County Commission approval. PPR 07/10/2013
Initiating Elected Official / Division Director:	N/A
Legal:	N/A
Finance:	Recommend Approval of FY 13/14 Budget-CCH 7/9/13



STATE OF NEW MEXICO
COUNTY OF SANDOVAL
RESOLUTION NO. 7-18-13.7

2013-2014 BUDGET ADOPTION
102nd FISCAL YEAR

WHEREAS, the Governing Body in and for the County of Sandoval, State of New Mexico, has developed a budget for fiscal year 2013-2014; and

WHEREAS, said budget was developed on the basis of sound fiscal principles, service provision and historical spending, with the cooperation of all user departments, elected officials, and other department supervisors; and

WHEREAS, the Board of County Commissioners conducted a public hearing approving the preliminary budget on May 16, 2013, and adopted the final proposed budget on July 18, 2013. The final proposed budget meets the requirements as currently determined for fiscal year 2013-2014.

NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners of Sandoval County, State of New Mexico, does hereby adopt the final budget hereinafter described and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

APPROVED and ADOPTED by the Board of County Commissioners in the County of Sandoval, New Mexico, this 18th day of July 2013.

BOARD OF COUNTY COMMISSIONERS
OF SANDOVAL COUNTY

ATTEST:

Sally Padilla, County Clerk

APPROVED AS TO FORM:

Patrick F. Trujillo, County Attorney

Darryl F. Madalena, Chair

Nora Scherzinger, Vice Chair

Orlando Lucero, Member

Don Chapman, Member

Glenn Walters, Member

COUNTY OF SANDOVAL

FISCAL YEAR 07/01/13 - 06/30/14

CLASS A
CLASSIFICATION OF COUNTY

Number of Employees: 20 450
PART-TIME FULL-TIME

135,588
OFFICIAL CENSUS

	FINAL VALUATION		OPERATING TAX RATE	COLLECTION RATE	PRODUCTION
RESIDENTIAL	2,380,224,568	X	0.006215	x 96.6%=	14,290,130
NON-RESIDENTIAL	754,430,305	X	0.010350	X 96.6%=	7,542,870
OIL,GAS, & EQUIP.	6,602,118	X	0.010350		68,332
			TOTAL PRODUCTION	=	21,901,332

PRELIMINARY NUMBERS

BUDGET RECAPITULATION

FUND (1)	CODE (2)	UNAUDITED BEGINNING CASH BALANCE (3)	BUDGETED FUND REVENUES (4)	BUDGETED FUND TRANSFERS (5)	BUDGETED FUND EXPEND. (6)	ESTIMATED FUNDING FUND CASH BALANCE (7)
A General Fund	1010	8,117,372	28,739,670	(13,789,905)	18,116,493	4,950,644
General Fund Reserves @ 3/12		4,529,123				
B Road	2010	1,792,328	7,245,777	3,475,947	10,721,724	1,792,328
Road Reserves @ 1/12		893,477				
Farm & Range	2020-06-030	744	9,102	0	9,846	0
Bldg. Maint/Construction	2040-06-034	2,214,457	0	800,000	2,914,457	100,000
Capital Outlay Projects	2041-02-171	3,773,812	27,190	700,000	4,501,002	0
Solid Waste Fund	2050-06-038	1,907,521	2,408,535	0	2,765,586	1,550,470
Landfill Closure Fund	2060-06-039	930,438	0	0	930,438	0
Co. Clerk Equip. Rec.	2070-07-011	595,390	150,500	0	288,526	457,364
Detention Fund	2090-16-040	0	5,328,214	4,292,345	9,620,559	0
E-911 Comm.	2130-17-041	(7,500)	236,584	811,475	1,040,559	0
Indigent Claims	2250-15-042	3,619,003	1,950,000	0	2,396,817	3,172,186
Property valuation	2300-08-043	1,094,668	1,025,200		1,623,876	495,992
Juvenile Detention	2350-02-044	252,613	250,000	812,224	1,062,224	252,613
CYFD Juvenile Continuum	2351-15-045	(91,801)	403,001	27,678	338,878	0
Recreation	2380-02-046	30,373	12,900	0	43,273	0
SW Youth Soccer	2390-02-047	25,000	80,000	0	80,000	25,000
SaCo Project Fund	3010-01-048	78,462			28,151	50,311
Sheriff's Over-Time Grant	3040-10-015	16,921	122,848	0	122,848	16,921
Sheriff's CARE Prog.	3050-10-049	35,076	0	0	35,054	22
Law Enforcement	3080-10-052	23,657	58,800	0	82,457	0
Eastern SCAFCA	3190-02-053	4,255	0	(4,255)	0	0
Comcast Cable Comm.	3200-02-054	22,427	10,000	0	32,426	0
GIS Mapping Fees	3210-12-055	15,080	10,000	0	10,005	15,075
Forest Reserve Title III	3220-06-056	43,300			43,300	0
EMS/Fire Dept	4010-17-058	234,459	1,295,710	857,389	2,292,320	95,238
SaCo 1/4% Fire Fund	4011-17-059	446,309	300,000	280	475,722	270,868
Placitas Fire Dist.	4012-17-060	27,098	194,666	0	221,764	0
Algodones Fire Dist.	4013-17-061	47,375	143,876	0	191,251	0
Pena Blanca Fire Dist.	4014-17-062	26,265	65,058	0	75,058	16,265
Ponderosa Fire Dist.	4015-17-063	179,903	170,934	0	259,615	91,222
La Madera Fire Dist.	4016-17-065	21,849	65,058	0	76,198	10,709
La Cueva Fire Dist.	4017-17-066	151,704	199,008	0	350,712	0
Torreon Fire Dist.	4019-17-071	21,955	48,476	0	70,431	0
Zia Pueblo Fire Dist.	4020-17-073	137,006	48,476	0	174,476	11,006
Regina Fire Dist.	4021-17-074	254,261	145,422	0	299,513	100,170

FINAL
COUNTY OF SANDOVAL
GENERAL FUND PROJECTED REVENUE
FISCAL YEAR 7/01/2013 - 06/30/2014

<i>GENERAL FUND REVENUES</i>	<i>ACTUAL FY 10-11</i>	<i>ACTUAL FY 11-12</i>	<i>ACTUAL FY 12-13</i>	<i>PROJECTED FY 12-14</i>
#30140 - Insurance Recoveries	20,790	26,654	0	0
#31000 - Current Property Taxes	18,009,819	19,131,330	21,149,510	21,834,090
#31010 - Delinquent Property Taxes	983,357	1,524,693	844,852	700,000
#31100 - Interest on Taxes	584,652	707,645	426,157	375,000
#31120 - Penalty on Taxes	267,766	289,415	203,553	140,000
#31140 - County Cost	3,850	1,411	599	500
#31142 - Non Rendering Fee	0	0	2,778	0
#31162 - Treasurer's Collection Fees	13,397	12,675	14,611	8,000
#31200 - Gross Receipts	356,745	557,244	290,782	240,000
#31202 - Gross Receipts Reimbursement-AM	0	220,000	-73,333	0
#31210 - Equalization	1,901,714	3,069,937	2,580,941	2,300,000
#31250 - Oil and Gas	103,188	127,287	162,790	115,000
#31270 - Motor Vehicle 75/25	762,794	809,327	798,738	600,000
#31350 - Liquor Licenses	200	200	200	100
#31390 - Merchandise Licenses	13,214	13,578	11,655	7,920
#31422 - DWI Administrative Fees	0	0	9,129	25,658
#31426 - NSF Fees	25	1,834	2,987	2,000
#31470 - County Clerk's Fees	417,216	580,525	651,870	450,000
#31474 - Probate Fees	4,860	4,923	5,545	3,500
#31520 - Cable TV Franchise	17,680	18,377	19,540	14,500
#31560 - Assessor's Fees	1,997	1,119	1,522	1,200
#31570 - Subdivision Fees	24,188	28,087	29,190	21,000
#31610 - Treasurer's Fees	60	295	130	50
#31640 - Rental	359,135	333,427	328,867	264,907
#31660 - Sheriff's Fees	27,640	29,756	25,398	25,000
#31760 - Refunds & Reimbursements	191,925	100,590	117,022	100,000
#31800 - Miscellaneous	104,785	101,511	100,800	500
#31892 - Arrowhead Ridge	25,000	25,000	25,000	25,000
#31898 - Reimbursement by Agreement	0	0	25	0
#32020 - Investment Income	583,186	130,658	106,965	100,000
#35130 - Payment in Lieu of Taxes	1,380,464	1,486,117	1,459,804	1,380,464
#31960-STATE LIBRARY GRANT/PLACITAS	1,051	4,607	1,097	5,281
#31940 - Grant Income	88,490	81,010	96,000	0
GENERAL FUND REVENUES:	26,249,188	29,419,230	29,394,724	28,739,670

SUSANA MARTINEZ
GOVERNOR
THOMAS E. CLIFFORD, PH.D.
CABINET SECRETARY



RYAN GLEASON
DIRECTOR
SAM OJINAGA
DEPUTY DIRECTOR

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
Bataan Memorial Building ♦ Suite 201 ♦ Santa Fe, NM 87501
PHONE (505) 827-8051 ♦ FAX (505) 827-4948

June 27, 2013

The Honorable Darryl F. Madalena
Chairman, Sandoval County Commission
P.O. Box 40
Bernalillo, NM 87004

Dear Chairperson Madalena:

In accordance with Section 6-6-2 (B) NMSA 1978, the Local Government Division (LGD) has examined the proposed (interim) budget of your local government entity for Fiscal Year 2013-14 and hereby grants approval and certification for use pending approval of the final budget. Sufficient resources appear to be available to cover proposed budgeted expenditures.

Approval and certification of your final budget is contingent upon submission of the following by July 31, 2013:

- A resolution adopting the 2013-14 operating budget;
- A resolution approving the June 30, 2013 (fourth quarter) financial report;
[NOTE: If approval by resolution is not possible by the July 31st deadline, the final budget cover letter must include an explanation as to why. This required resolution must be approved by the governing body at the next scheduled meeting.]
- The year-end June 30, 2013 fourth quarter financial report in the LGD required Excel spreadsheet form;
- A "Revenue Checklist" showing how the various GRT increments are budgeted in DFA Funds;
- Unaudited (reconciled) beginning cash balances as of July 1, 2013 that agree with the year-end June 30, 2013 cash balances per the fourth quarterly financial report (or an explanation as to why these balances don't match); and
- Provide the budget request in the LGD required Excel spreadsheet form via e-mail.

Please note that if your audit for the fiscal year ended June 30, 2012 submission to the Office of the State Auditor is not current, final budget certification will be "conditional" upon your due diligence to get in compliance per 2.2.3 NMAC.

If you have questions, please call me at 505-827-4127.

Sincerely,

A handwritten signature in blue ink that reads "Brenda L. Suazo-Giles".

Brenda L. Suazo-Giles
Budget and Finance Analyst

cc: Cassandra C. Herrera, Finance Director, Sandoval County

