

SANTA FE COUNTY

FISCAL YEAR 2010 BUDGET



THE BUDGETING PROCESS

OVERVIEW

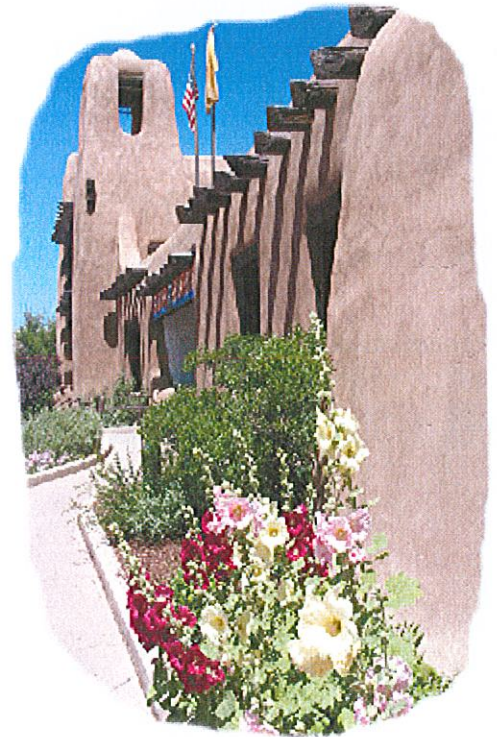
A budget can be defined as the written expression or estimate of an organization's income and expense and a plan of operations based on such an estimate. Based on a projection of financial resources, an annual budget is developed by evaluating the organization structure and its programmatic priorities in order to establish the goals and objectives for the upcoming year. The budget is a plan by which the Board of County Commissioners (BCC) sets financial policies and authorizes the allocation of resources and expenditures to accomplish the County's goals and objectives. The budget expressed in this document, along with budget resolutions and adjustments approved throughout the fiscal year provide the basis for the control of expenditures.

Santa Fe County's annual budget is prepared in accordance with the requirements for New Mexico government entities and financial policies as established by State statute and the guidelines set forth by the New Mexico State Department of Finance and Administration (DFA), Local Government Division. It is an annual Fiscal Year (July 1 – June 30) budget wherein initial appropriations must be approved by the Board of Commissioners and the DFA. Budget adjustments within a fund, between cost centers, or between line items do not require BCC action but may be administratively approved.

ACCOUNTING BASIS FOR BUDGETING

Governmental financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, wherein revenue is recognized in the year when it is earned and expenditures are recorded when the related liability is incurred. The budget also includes proceeds from long-term financing and capital grants. Revenue and expenditures include capital outlay and bond payments. Depreciation on property and equipment are excluded from the budget. Also, for budget comparisons, the actual amounts reported on the budgetary basis differ from the modified accrual basis for government fund types and accrual basis for the Enterprise Funds. Differences between the budgetary basis and GAAP include the following:

- a) The budget includes encumbrances as actual expense. GAAP does not include encumbrances as expenditures. Capitalized lease obligations are budgetary expenditures when paid, and
- b) The budget does not include certain liabilities, receivables and depreciation expense for enterprise funds. The GAAP basis financial statements do not include those transactions.



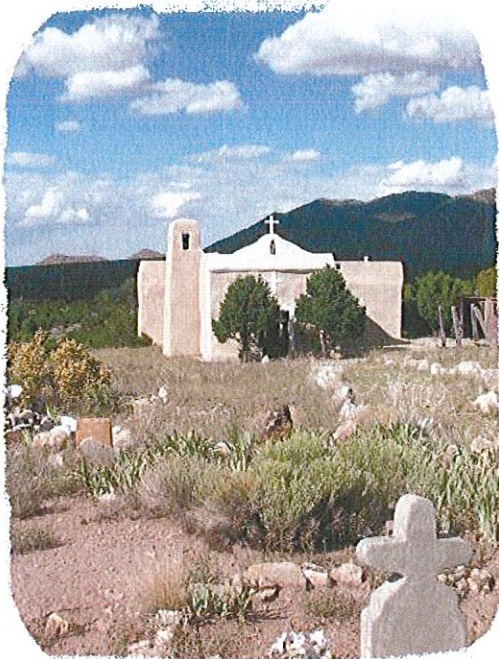


THE BUDGETING PROCESS

SUMMARY OF BUDGETARY FINANCIAL POLICIES AND PROCESS

Santa Fe County Financial Policies are expressed in detail at the end of this section of the budget. Generally the County's budgetary financial policy requires a balanced budget by fund, and it limits spending of a recurring nature to levels sustainable by recurring revenue for operational costs, particularly in the General Fund, and to fund capital equipment and one-time expenses through the use of positive cash balances and non-recurring revenues. Policies also prescribe fund cash balances (reserves) and debt limitations.

The County Finance Division maintains extensive revenue records to enable accurate budget forecasts of revenue. Property Tax revenue, being the principle source of general fund revenue, is projected using an analysis of property valuations formulas and historic trends analysis. Gross receipts tax budgets are determined from trend data and from an economic analysis of business activity underlying the receipt of these taxes. Property taxes and gross receipts taxes revenues are usually quite conservatively estimated in the budget.



Golden Church

Budgeted expenses are developed through a baseline approach, with zero-based detailed explanations required for contractual services and capital purchases, and other line items with significant budgets. Additions above baseline are requested and approved as 'building blocks' which define expanded or additional services. Capital equipment budgets are developed and managed as a General Fund capital package wherein funds are released to the purchasing organization as purchases are made for specific items detailed in the budget. Some larger organizations have their own Capital Package (e.g. Corrections) which must be detailed in the budget in a similar manner to the General Fund capital package. Requested staff additions are associated with building blocks and placed on a 'rolling list' to be proposed by the County Manager and approved by the Board of County Commissioners as General Fund revenue and expenditure demands on the general fund become clear during the fiscal year.

Revenue is recognized in the budget for Capital Outlay Gross Receipts taxes and available funds from bond proceeds are budgeted. Whether or not there is a specific plan for expenditures against these revenues, they will be generically budgeted. Specific projects and their budgets are usually defined during the course of the fiscal year.

SANTA FE COUNTY

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THE BUDGETING PROCESS

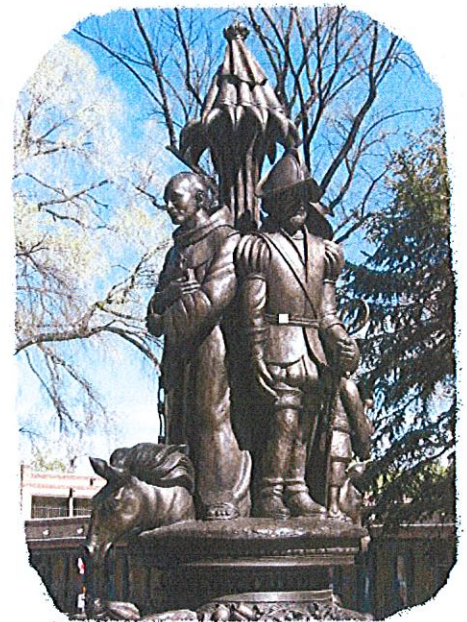
Santa Fe County is committed to developing a sound financial plan for operations and capital improvements. As part of this commitment, the County utilizes conservative growth forecasts, and:

- a) Permits the County Manager and Departmental Directors to manage the operating budget with the Board of County Commissioners deciding allocations.
- b) Appropriates the budget in accordance with County policy and New Mexico State Department of Finance and Administration guidelines.
- c) Adjusts the budget through departmental budget amendments and a county-wide mid-year budget review to reflect changes in the local economy (positive and negative), changes in service priorities, and receipt of unbudgeted revenue.
- d) Organizes the budget so that revenues are related to expenditures as much as possible.
- e) Provides department staff with immediate on-line access to current revenue and expenditure information to facilitate easy control of expenditures against appropriations.

A BALANCED BUDGET

The State of New Mexico requires a "balanced budget" for each fund, in that budgeted cash balances for each fund at the end of the fiscal year must not be less than zero or a reserve amount that meets statutory requirements. The statutory requirement for the General Fund is 25% of budgeted expense. For the Road Fund, it is one month, or 8.33% of budgeted expense. Also, a financial objective of the County is that each fund that is the direct source of operational expense should also have a reserve of one-month's budgeted expense. Such other funds would include the Indigent Fund, the EMS Health Fund, the Fire Operations Fund, the Housing Enterprise Fund, and the Jail Operations Fund to name a few.

Santa Fe County imposes this balanced budget standard in conjunction with the standard that recurring expense in each fund be sourced with recurring revenue. Non-recurring expense is defined as one-time expenditures for capital items or for operational revenue not foreseen to be a part of the expense base in the following year's budget requirements. A non-recurring source is defined as budgeted cash or revenue to be realized in the current fiscal year. These two critical budgeting standards facilitate the ability of the County to fund non-grant organizations and programs, while minimizing the possibility of over-extending County resources in the future.



Los Conquistadores on the Plaza

SANTA FE COUNTY
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THE BUDGETING PROCESS

BASIS FOR DETERMINING REVENUE

The County Finance Division reviews revenues as part of the budget process. Principal sources for ongoing revenue for the County are property taxes, gross receipts (sales) taxes, fees and charges for services, intergovernmental grants, and income from investments. Monthly receipts of revenue in all line items within each of these categories are recorded and utilized to forecast trends in revenue receipts.

- a) Property taxes which constitute 70% of General Fund revenue are estimated from calculations of existing and new valuations of residential and commercial property, the economic growth rate, as well as from trends derived from monthly receipt data. Property tax revenue budget estimates are quite conservative, as a budget shortfall in tax receipts can have a serious impact on County operations.
- b) Gross Receipts taxes are estimated from trend data and from economic analysis of the business activities in the areas of construction, wholesale, retail and service sectors. This methodology generally results in highly accurate gross receipts tax budgets which are monitored as tax revenues are received from month to month.
- c) County fee schedules for services consist mainly of building and development impact fees, utilities fees such as for solid waste disposal, water and sewer services, document recording fees, fees arising from ambulance services, and the maintenance of out-of-jurisdiction inmates in County corrections facilities. Impact fees are based on the operational and capital requirements which are the consequence of new development and increased population. Service fees are based on the cost of the delivery of services. Analysis of the impacts of new development and costs of services are jointly made by the service departments and Finance, and new fee schedules are presented to the Board of County Commissioners as part of the budget approval and amendment process. Most fee schedules are established by County Ordinance although many are statutory. The budget for fee revenue is determined from the current fee schedule and an analysis of monthly revenue over the past three years.
- d) Budgeted investment income is the product of the analysis of invested monies and the economy supporting investment rates. Investment Income depends on the quantity of available money to be invested; the length of time an investment can be made, and the interest rate at which money can be invested. A base investment income figure that can be considered as recurring is budgeted; any additional actual income is considered to be non-recurring or the result of unusually high rates that cannot be depended upon to be maintained in an economic cycle. An analysis of these parameters is especially important in the markets of declining and then increasing interest rates experienced in the last five years.

SANTA FE COUNTY FISCAL YEAR 2010 BUDGET



THE BUDGETING PROCESS

CAPITAL SPENDING

Santa Fe County updates its Infrastructure Capital Improvements Plan (ICIP) on an annual basis, usually about 60 days after submission of the Fiscal Year Budget to the State. The ICIP is a five-year plan that is designed to show the status of existing capital projects as well as to identify new capital projects and their funding sources. Because of its long range focus, the ICIP allows management the opportunity to plan current and future capital needs, and to communicate these needs to State Legislators who apportion State funds to counties and municipalities for capital projects. The Legislature meets in January-February each year and appropriates capital monies to New Mexico Counties. Substantial increases in capital appropriations due to increased State natural gas and crude oil tax revenues have resulted in appropriations that follow the ICIP plans much less than in the past.

CASH CARRYOVER – LAPSED APPROPRIATIONS

All non-dedicated appropriations not spent or encumbered at the end of the fiscal year lapse into the fund cash balance applicable to the specific fund. Cash is carried over to a prior-year budget to cover dedicated or encumbered expenses. In cases of grants with unspent monies which because of the difference in the fiscal years of the county (June 30 end) and the Federal Government (September 30 end), may be spent, current carryover budgets may be created. In project budgets and bond proceeds funds of a nature where proceeds may cover expense over several years, lapsed appropriations will be re-budgeted from cash in subsequent fiscal years. The re-budgeting of long-term projects prevents determination of the total appropriations by simply adding up annual budgets through the years of the projects. The necessity to include capital project budgets within the framework of an annual budget rather than in a separate multi-year capital budget is a shortcoming in the budget requirements prescribed by the State to the counties and municipalities. Historical analysis aided by multi-year worksheets must be maintained to determine total project budgets.



SANTA FE COUNTY
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 THE BUDGETING PROCESS



PLANNING AND BUDGET DEVELOPMENT

VISION	STRATEGIC GOALS	FY 2010 COUNTY PRIORITIES	FY 2010 COUNTY SERVICES <i>Goals and Performance measures in Organization Budgets</i>
<p>Santa Fe County government strives to be a responsive, cutting-edge organization which has integrated the vision of its citizens, employees and elected officials. Santa Fe County is strongly committed to protecting and preserving our cultural traditions, pristine resources, and diverse communities. Our administration is dedicated to the health, safety and welfare of the public we serve and to ensure the quality of life and preservation of resources for future generations. Citizen involvement is an essential and integral component to the success of Santa Fe government. Santa Fe County is committed to working collectively with constituents to solve problems confronting our communities as we progress in the twenty-first century.</p>	<p>Government is ethical and accountable; every element of government contributes effectively to meeting public needs.</p>	<p>Providing, upgrading and replacing County service infrastructure; construction of District Courthouse.</p>	<p>County Manager Board of County Comm. Administrative Services Human Resources Legal & Risk Mgt. County Clerk-Elections County Treasurer County Assessor Probate Judge Judicial Center Project</p>
	<p>Citizens are safe and secure, have trust, and feel responsible for maintaining a safe environment.</p>	<p>Maintaining the Public Safety infrastructure, assuring adequate staffing in Fire, Sheriff, Emergency Communications and Corrections facilities.</p>	<p>County Sheriff Fire Department Regional Emergency Communications Ctr. Corrections-Adult & Youth Teen Court</p>
	<p>The County is adequately and efficiently served with well-planned, coordinated and maintained water, wastewater and road and transportation systems.</p>	<p>Water availability is always a high-level concern. Two priorities address this: completion of the Buckman Direct Division Project and the purchase of water rights.</p>	<p>Utilities Water Wastewater Water Resources Buckman Direct Diversion Road Projects Road Maintenance Solid Waste Transfer St.</p>
	<p>The County's natural environment is protected; its mountains, rivers, arroyos, clean air, and underground water supply. Growth is managed to protect the environment and the County's economic vitality.</p>	<p>Managing population, environment and commercial growth in the County. Growth Management Plan for Galisteo Basin area, updating long-range plan, and Land Development Regulations. Managing oil and gas drilling issues.</p>	<p>Growth Management Land Use Planning Development Review Permits & Inspections Open Space & Trails Parks & Recreation GIS & Rural Addressing</p>
	<p>A vital, diverse, and sustainable economy exists in which businesses and residents have opportunities for success.</p>	<p>Development of economic activity, development of the film industry in the County.</p>	<p>Economic Development Tourism/lodger's tax County Clerk-Recording</p>
	<p>People are well sheltered, safe, healthy, educated, and participate in the County and economy.</p>		<p>Health Services DWI Programs Sobering and Rehab. Indigent Health Care Housing Authority Affordable Housing Youth Recreation Library Services Transportation Services Senior Programs</p>

The County's Vision Statement and strategic goals are reflected in the Fiscal year 2010 County Priorities noted by the County Manager's Budget Message. These are all related to the objectives of the various county organizations and services shown in the Organization Budgets section of the Fiscal Year 2010 Budget document.

SANTA FE COUNTY FISCAL YEAR 2010 BUDGET THE BUDGETING PROCESS



PLANNING AND BUDGET DEVELOPMENT

SANTA FE COUNTY LAND DEVELOPMENT CODE

Areas of concern in the Santa Fe County Land Development Code, adopted by the Board of County Commissioners in 1980 remain important and continue to support bond and gross receipts tax-funded road, open space, and water capital projects in Fiscal Year 2010.

Land Use and Growth Management

Santa Fe County's land use and growth management policy is to promote development that avoids sprawls; protect open spaces and maintain the diverse character of the County through creative development design solutions; ensure the availability and affordability of housing and economic opportunities with adequate and economically efficient infrastructure and services; and maintain and preserve traditional communities and their economic structures. Santa Fe County is in the process of developing its Sustainable Land Development Plan. This document will serve as a guide to growth incorporating local community values, goals and strategies on how to best manage and sustainable utilize the County's limited natural, economic and cultural resources.

Natural Resources and Open Space

Santa Fe County's open space policy is to protect significant open space, sensitive, and cultural areas and the connections between them through creative design, voluntary dedication, incentives, purchases and regulations. Through a community and district planning process, residents and property owners will identify the sensitive and cultural areas, open spaces and connections that are important to be protected in Communities and Districts, while still allowing for the reasonable use of and enjoyment of property.

Environment

Santa Fe County's environmental policies are intended to protect the health and safety of people, the reasonable use and enjoyment of property and to maintain the natural beauty and fragile environment of areas of the County, through regulations, education, and code enforcement.

Water Availability and Conservation

Santa Fe County's water policy is to protect and extend the available water resources of the region by requiring water conservation, developing imported renewable water sources and supply systems and guiding growth through the planning process. The County conservatively manages the acquisition, distribution and use of the local groundwater resources based on detailed hydrologic studies of the County to ensure that water is available for present and future generations while working towards sustainable water usage.

Community Character and Design

Santa Fe County's design policy is to maintain the rural, unique and diverse character of the different geographic locations within the County. The County should ensure that communities develop in a manner consistent with their character or in a manner consistent with the standards developed through the community and district planning process in such a way that they incorporate mixed uses and rely on the locally accepted models for development patterns.

Housing

Santa Fe County's policy on housing is to provide diverse and affordable housing opportunities integrated within communities that meet the needs of all residents.

Utilities, Transportation and Public Services

Santa Fe County's policy is to assure that adequate utilities, transportation and public services are in place to serve existing community areas and that the location of existing and planned infrastructure guides the development of new communities.



THE BUDGETING PROCESS

PLANNING AND BUDGET DEVELOPMENT

SHORT TERM PLANNING – DEVELOPING SERVICE PRIORITIES

Two months prior to the start of the formal budget process for the next fiscal year, the County Manager meets with the Board of County Commissioners, Department Directors and Elected Officials in a special extended meeting to determine issues facing the County and priorities for service and initiatives proposed by members of that meeting. These issues and service priorities are linked to budget requests and become part of the criteria for strengthening baseline budgets and funding new or expanded services expressed in the building block requests.

Just prior to the start of the formal budget process, a special Board of County Commissioners meeting is devoted to a review of County issues and priorities viewed by the Board. The issues and priorities defined in this meeting are also included in budget review considerations.

General short-term priorities developed through these planning processes for Fiscal Year 2010, which have an impact on revenue and budget planning are:

- a) Continue the construction of the new County Judicial Facility and further fund it through a \$30 million GRT revenue bond included in this budget.
- b) Continue County and Regional planning of water projects, including the Buckman Direct Diversion Project. Further fund the Buckman project through a \$32.5 million General Obligation Bond included in this budget.
- c) Implement cost cutting strategies intended to keep the budget baseline flat in order to offset anticipated reductions in Gross Receipts Tax revenue.
- d) Completion of the Sustainable Land Development Plan.
- e) On-going support of the Corrections operations at both the Adult and Juvenile facilities.



Thunderstorm over the Sangre de Cristo Mountains

SANTA FE COUNTY
FISCAL YEAR 2010 BUDGET



THE BUDGETING PROCESS

PLANNING AND BUDGET DEVELOPMENT

FISCAL YEAR 2010 BUDGET DIFFERENCES FROM THE PRIOR YEAR

Changes from the Fiscal Year 2009 Budget accounted for an increase of \$9,019,932 in all funds from Fiscal Year 2009 to Fiscal Year 2010. Recurring General Fund expense will continue to be of budget concerns in future years.

- A) Major changes in the General Fund (101) are:
 - 1) An inclusion of \$4 million from cash as a set aside for water rights purchases.
 - 2) \$0.5 million set aside from cash for completion of the Sustainable Land Development Plan.
 - 3) A increase of \$2 million in support of the Jail, offset in part by a decrease in Sole Community Provider payments for inmate health, taken up by the Indigent Fund.
 - 4) The General Fund budget for activities associated with the construction of the Judicial Court building decreased to \$2.7 million and will be funded by cash carryover in that amount.
 - 5) The County Sheriff's budget was transferred to its own fund (246) with an operating transfer from the general fund of \$9.4 million.
- B) The Capital Outlay Fund (213) budget decreased by \$1 million across capital project categories of roads, utilities and open space.
- C) Fire Operations Budget decreased by \$2 million. This fund's primary source of revenue is a gross receipts tax for emergency medical services. Because of decreases in GRT revenue overall, this budget has been significantly impacted.
- D) The Regional Emergency Communications Center was separated from the EMS Health Care Fund (232) and established in its own Fund (245). The budget for this fund is \$3.7 million.
- E) The Corrections Operations budget was re-categorized from an Enterprise Fund (518) to a Special Revenue Fund (247). The budget for this fund is \$22.5 million.
- F) The State Special Appropriations Fund decreased by \$1.7 million across capital project categories of roads, utilities and open space.
- G) The 2007 Series GOB Proceeds Fund decreased by \$15.5 million as a result of construction delays in the project that should be resolved in FY 2010. Work on the project should resume in early 2010.
- H) Two new general obligations bonds were issued, the 2008 Series GOB for \$30 million, and the 2009 Series GOB for \$17 million. These bonds are budgeted in FY 2010 (respectively) \$1.1 for the Buckman Direct Diversion Water Project and \$14.7 million for various public works, utilities, open space and fire department projects.
- I) One new revenue bond was issued, the Series 2008 GRT bond for \$30 million. This bond was budgeted in FY 2010 \$4.4 million for the Judicial Court Complex project.
- J) The issuance of the 2008 Series Revenue bond for \$30 million resulted in an increase of \$2.6 million to the Revenue Bond Debt Service Fund (406), while the Equipment Loan Debt Service Fund (403) was reduced to by \$.3 million to \$0 with the retirement of the NMFA loan for a building purchase.
- I) Significant budget decreases in specific funds include a reduction of \$3.2 million in the GOB Series 2007 Proceeds Fund, and \$8.9 million in the GOB Series 2007B Proceeds Fund, due to a FY 2008 expenditure of these funds for the Buckman Diversion water project.



THE BUDGETING PROCESS

BASELINES AND BUDGET BUILDING BLOCKS

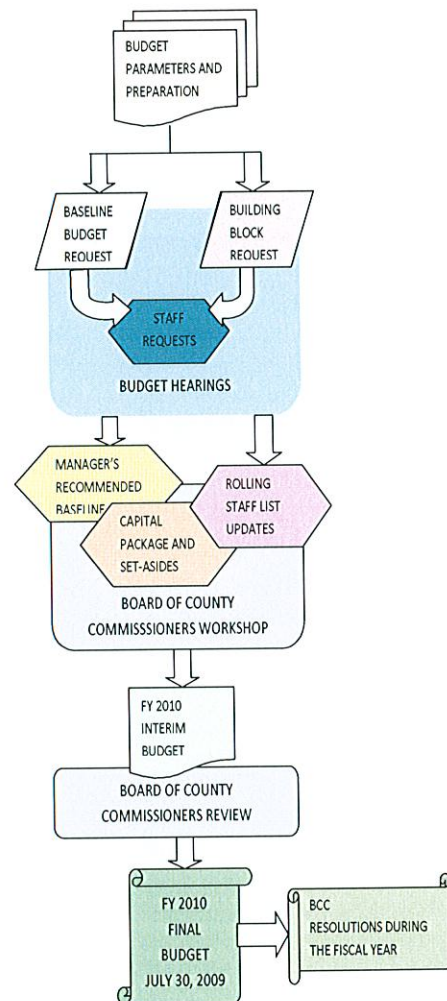
The budget methodology used in preparing the budget consists of the submission and review of baseline and building-block budgets. Baseline budgets include necessary expenses for established County services, programs and supporting organizations at existing levels of service. Each County organization submits a baseline budget request with a detailed explanation of expenses within each budget line item. Budgets are established at an organizational unit level (division or project within each department) and expenditure line items are summarized into category levels as follows:

- ◆ Salary and Wages
- ◆ Employee Benefits
- ◆ Travel (also includes expense for gas and oil for all purposes)
- ◆ Maintenance
- ◆ Contractual Services
- ◆ Supplies (office, field, educational, employee uniforms, etc)
- ◆ Operating Costs (utilities, employee training, insurance, etc)
- ◆ Capital Purchases (equipment, vehicles, buildings, etc.)
- ◆ Debt Service and other Commitments

Baseline budget requests are examined in a zero-based perspective modified by expenditure history for certain expenses. Current budgeted employee salaries and benefits budgets are continually maintained. Each request must then compete with all other requested baseline amounts for funding.

Budget requests beyond the baseline, for new or expanded services are submitted as "building blocks"; each comprising a budget for a separate service package. Additional staff requests are tied to building blocks, and are reviewed and prioritized according to the program objectives of the BCC and the County Manager. Building blocks are recommended for the fiscal year budget, on the basis of available funding according to their order of priority.

Subsequent to the BCC approval of the final budget, fund budgets may be changed in amount by fund transfers or newly recognized revenue, or the receipt of grants and project appropriations. The BCC adjusts the budget through resolutions with State DFA approval.

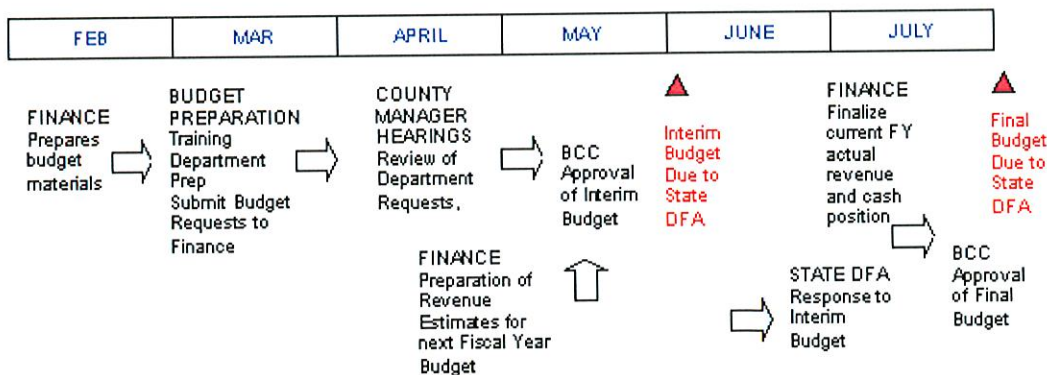




THE BUDGETING PROCESS

THE ANNUAL BUDGET CALENDAR

1. FEBRUARY: The Finance Division develops and distributes budget request forms and instructions to department heads and elected officials. Training sessions are conducted to explain the preparation and computer data entry process.
2. MARCH: Department Directors and Elected Officials and their staffs complete a set of budget request forms for each cost center. Requested amounts for expenditure line items are entered into the budget preparation module of the financial accounting system. Completed forms are submitted to the Finance Division according to the budget schedule. These include organizational description and objectives forms, line item justification forms, building block forms, request forms for additional personnel, and detail forms for training, telecommunication, and vehicle requirements.
3. JANUARY – MARCH: The Finance Division prepares revenue projections, analyzes department requests, and prepares a budget request package for budget hearings.
4. APRIL: The County Manager, along with the Finance Director and the Budget Administrator, meet with each Department Director and Elected Official to review budget requests. These budget hearings are open to the public. Required adjustments are made and the County Manager's recommended budget is prepared for presentation to the Board of County Commissioners.
5. MAY: The Board of County Commissioners reviews the recommended budget package at a public hearing and makes any necessary adjustments. From these proceedings an Interim Budget is crafted, approved by Board Resolution, and submitted to the State Department of Finance and Administration (DFA) by June 1.
6. JUNE: Any adjustments made by the DFA to the Interim Budget are then incorporated by the Finance Division into the Final Annual Budget which is approved by Board Resolution and submitted to the DFA by July 31 for final certification. The Final Budget is the subject of this document.



SANTA FE COUNTY FISCAL YEAR 2010 BUDGET



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BUDGET MANAGEMENT

During the course of the fiscal year the budget is managed through revenue and expenditure tracking and analysis, and periodic reviews with each County department. Adjustments are made to the budget as necessary.

A monthly report of major revenue sources, cost category and fund expenses and major fund cash positions is published. These analyses give an early indication of revenue deficiencies or surpluses, and expenditure patterns which can be addressed in a timely manner through budget adjustments. Similarly, budget and expense reviews with each department bring to light their financial needs and opportunities which can also be addressed through amendments to the budget.

After the annual budget is adopted, the following types of adjustments must be approved by the County Board of Commissioners through a resolution submitted to the state Department of Finance and Administration (DFA) for review and approval:

- ◆ Change in sources and uses within a fund.
- ◆ Transfers of Budget or Cash between funds.
- ◆ Additions and deletions to Full-time Employees (FTEs)

Additionally it is County policy to prepare an internal budget adjustment form (BAR) for the following:

- ◆ Transfer within a fund, within a cost center between expenditure categories
- ◆ Transfer within a fund, between cost centers.

A total of 116 Board of County Commissioner budget Resolutions requiring DFA approval and 412 internal budget adjustments were made in Fiscal Year 2009.

Cost center budgets are monitored by the Finance Division to ensure that DFA and County policies are followed. Additionally, a mid-year budget review is conducted in a series of hearings with the County Manager, Finance Division staff and Department Heads or Elected Officials. During the hearing, department goals, objectives, and budget status are reviewed to determine if the budget is being managed as appropriated. This review may result in budget adjustments.

General Fund capital and set-asides are initially budgeted in a Capital Package or set-aside cost center. At the time of purchase of a capital item or set-aside, funds are transferred from the Capital Package budget to the purchasing organization's budget. This ensures that the items budgeted are the items that are actually purchased. Capital Package and set-aside distributions comprise a quarter of the budget adjustments made during the fiscal year. Capital Package and Set-Aside budgets are non-departmental.