



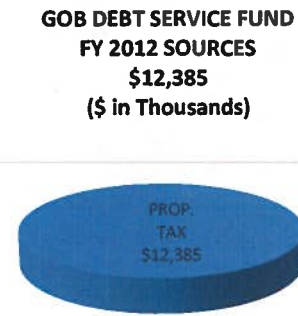
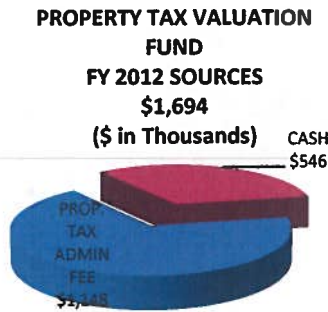
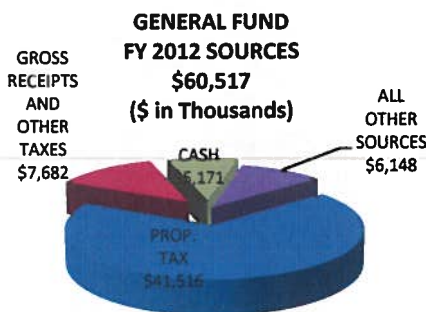
**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**  
**PROPERTY TAXES**

Property taxes account for 31% of Santa Fe County's total revenue (excluding transfers), and 76% of the general fund revenue is derived from property taxes (excluding transfers). Property tax revenue budgets have been based upon the actual property tax assessment base less anticipated valuation protests. The assessment base and yield control calculation is a good indicator of revenue, though actual collections fell short of the calculated budget in the FY 2002-03 recession years. Economic conditions also have an impact on the percentage collection rate, however the collection rate rebounded somewhat in FY 2011. Since FY 2004, a growth rate assumption has been utilized in conjunction with the yield control calculation to derive the budget figure. The Fiscal Year 2012 Budget growth rate was decreased in an effort to conservatively budget property tax collections during a recessionary year.

PROPERTY TAX COLLECTION – GENERAL FUND 101						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Current Year Budget	27,446,927	30,261,314	33,700,151	35,880,000	38,015,192	39,000,000
Prior Year Budget	1,750,000	1,770,000	2,250,000	1,900,000	1,900,000	2,516,000
Current Year Actual	30,349,010	32,847,799	36,331,155	39,771,255	41,544,925	-
Prior Year Actual	1,987,189	2,236,141	1,903,599	2,545,380	3,175,503	-
Current Year Variance	2,803,694	2,586,485	2,631,004	3,891,255	3,529,733	-
Prior Year Variance	(237,189)	466,141	(347,401)	645,380	1,275,503	-
% Increase – CY	12.3%	8.2%	10.6%	9.5%	4.5%	2.6% bud
% of Billed Tax Year Tax Collected by Fiscal Year End (6/30)	94.15%	93.35%	93.15%	92.95%	94.46%	-

REVENUE	DESCRIPTION	FUND
Property Taxes	Property taxes are assessed by statutory authority (NMSA 1978, 7-35-1 through 7-39-10). The governmental unit for both residential and non-residential properties imposes the same operating tax rate which must be certified by DFA Local Government Division and cannot exceed the statutory maximum rate for the governmental unit. Property tax rates are also imposed for paying principal and interest payments on general obligation debt as authorized by the voters and in accordance with the Property Tax Codes.	101 401
Property Tax Valuation Fee	A one percent administrative charge on property tax revenues from all non-education taxing districts within the County is allocated to the County Assessor for the property valuation program as authorized by NMSA 1978, 7-38-38.1	203

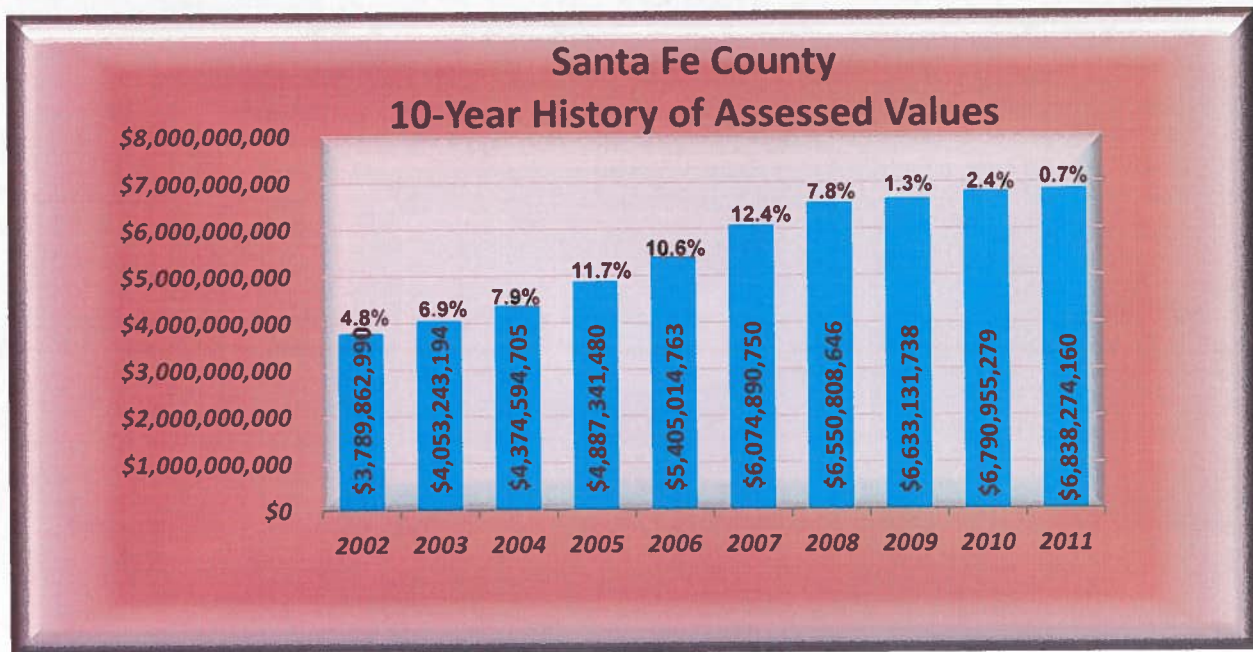




**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**  
**PROPERTY TAXES**

Assessed valuation growth was strong, reflecting new construction in the County in a good economy from 2004 through 2007. The 2009 and 2010 figures show a significant downturn in the rate of growth indicating the effect of the housing recession. From 2010 to 2011 valuations remained virtually flat signalling a potential concern for the County's ability to maintain general fund functions while maintaining a stable property tax rate long-term. However, the County Assessor is planning to conduct a Countywide reappraisal over the next two years to ensure that all properties are on the tax rolls and to ensure "true and correct" valuations of all properties in the County. This reappraisal process is statutorily required on a periodic basis and is expected to result in a net increase in assessed valuations.



Collections continued to be strong in FY 2011 increasing to 94.46%. This is due to collections initiatives undertaken by the County Treasurer who implemented an installment plan for property owners whose property taxes are not escrowed, and focused on collection of delinquent taxes dedicating two staff people to collecting past due taxes. While paying past due taxes, many delinquent tax payers also paid current year taxes, adding to the increase in the current year tax collection rate.

TOTAL PROPERTY TAX COLLECTION – GENERAL OBLIGATION BONDS FUND 401						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	9,176,160	9,400,846	11,616,578	11,692,076	11,594,692	12,384,639
Actual	8,975,627	10,562,552	12,177,163	12,501,355	12,708,587	-
Variance	(200,533)	1,161,706	560,585	809,279	1,113,895	-

The large variances in GOB tax collection beginning in FY 2008 was created by the sale of the Series 2008 GOB bond which required a July 1, 2007 (FY 2008) payment. If bonds sales necessitate payments be made right after the beginning of the fiscal year (the case in fiscal years 2008 and 2009) the property tax for the new tax year will be revised upward by State Taxation and Revenue, and actual receipts will exceed the budget.





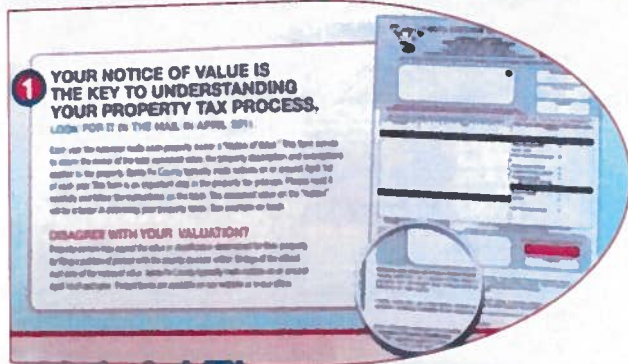
**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**

**REVENUE**

**PROPERTY TAX VALUATION (ADMINISTRATION) FEE**

PROPERTY TAX VALUATION FEE – VALUATION FUND 203						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	763,200	825,000	950,000	1,000,000	1,066,972	1,148,145
Actual	916,271	1,009,534	1,107,155	1,179,688	1,266,564	-
Variance	153,071	184,534	157,155	179,688	199,592	-



Cash from positive Valuation Fee Fund revenue variances funded the implementation of the computer aided mass appraisal system (CAMA) in Fiscal Year 2008 and Fiscal Year 2009. Full implementation was reported in FY 2010 and has been instrumental in correcting and valuations which had previously been manually entered and were subject to a high error rate.

REVENUE	DESCRIPTION	FUND
Franchise Taxes	State law allows for the imposition of taxes on franchise business. The County has passed several ordinances imposing franchise taxes to be expended for general purposes.	101

FRANCHISE TAX						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	110,000	110,000	110,000	130,000	130,000	147,000
Actual	125,802	135,634	145,922	145,697	148,251	-
Variance	15,802	25,634	35,922	15,697	18,251	-

**GROSS RECEIPTS TAXES**

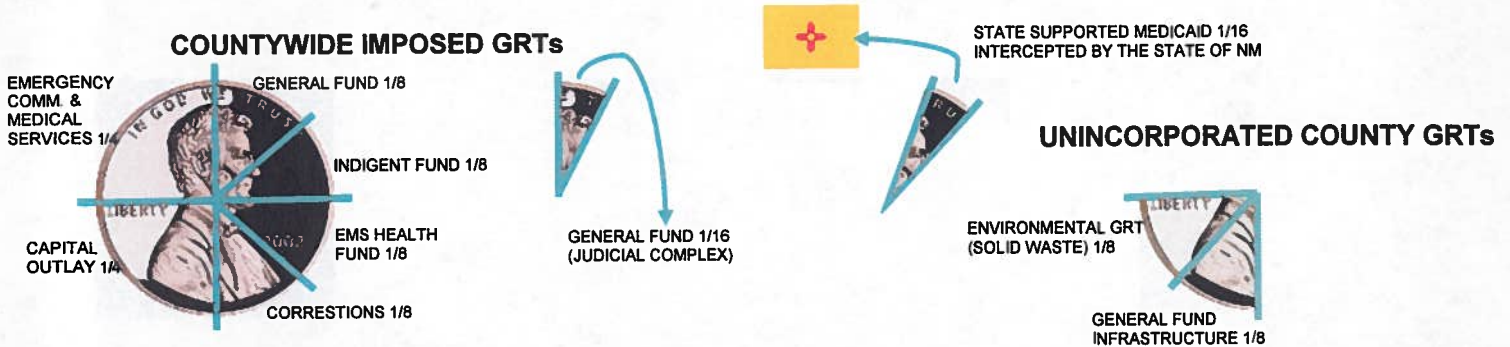
Gross receipts taxes are taxes imposed on goods and services purchased in Santa Fe County. The State of New Mexico also imposes gross receipts taxes and municipalities and tribal governments also have the authority to impose various gross receipts taxes. The majority of Santa Fe County's gross receipts taxes are imposed on all areas of the County, however, there are gross receipts taxes imposed only on unincorporated areas of the County.

Effective January 1, 2005, the State of New Mexico removed the gross receipts tax on qualifying food sales and medical services. To offset the revenue loss that local governments would experience as a result of this state action, the State created new distributions to municipal and county governments referred to as "hold harmless." The "hold harmless" replaces the lost revenue for local governments. During FY 2010 discussions began at the State level to eliminate this "hold harmless" in an effort to resolve budget shortfalls at the State level. While the "hold harmless" remains in place at this time, the State Legislature is expected to revisit the issue and eliminate the "hold harmless" in a phased approach over several years. The County is in the process of developing its strategy to offset the lost revenue.



**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**



REVENUE	DESCRIPTION	FUND
<b>Gross Receipts Taxes levied in the Entire County.</b>		
General GRT	Gross receipts taxes are imposed by statutory activity, NMSA 1978, 7-20E-9 through 7-20E-11, and County Ordinance for the following purposes: (1) General Purposes including debt service on two revenue bonds issued in 1997 for the construction of a public safety complex and an adult correctional facility. (first 1/8 <sup>th</sup> increment)	101 406 101 xfer to 247
Indigent GRT	(2) Indigent Care purposes (second 1/8 <sup>th</sup> increment)	220
EMS Health GRT	(3) Emergency Services (third 1/8 <sup>th</sup> increment)	234
Corrections GRT	NMSA 7-20F-1 to 7-20F-12 enables the county to enact a Correctional Facility gross receipts tax. This 1/8th cent tax was approved by the voters in 2004 and was implemented on January 1, 2005. Fiscal Year 2006 was the first full collection year for this tax.	219 xfer to 247
Capital Outlay GRT	The County Capital Outlay gross receipts tax at a rate of ¼% was approved by County voters in 2001, imposed on January 1, 2003, and is to be utilized for water utility capital projects, open space land purchases, road projects and other capital projects designated by the Board of Commissioners.	213
1/16 <sup>th</sup> General Fund Increment	The 1/16 cent General Fund Increment was enacted and collections started in January 2006. Though there is no statutory dedication of this revenue other than for General Fund purposes, there is an informal BCC commitment of this revenue for the purpose of constructing a judicial center.	101
Emergency Communications & Emergency Medical Services	The ¼ cent EC&EMS GRT was enacted and collections started July 2007. This tax will be utilized to fund the Fire Department in the Fire Operations Fund and the Regional Emergency Communications Center (RECC) budget when other funding sources are not available.	244
Regional Transit GRT	The 1/8 cent gross receipts tax was imposed in support of the North Central Regional Transit District. Funds received from this tax which began on 7/1/09 are passed through in their entirety to the Transit District. Of that amount 50% is dedicated to RailRunner operations, 43% for Santa Fe County mass transit projects, and 7% for administrative costs associated with the transit district.	202

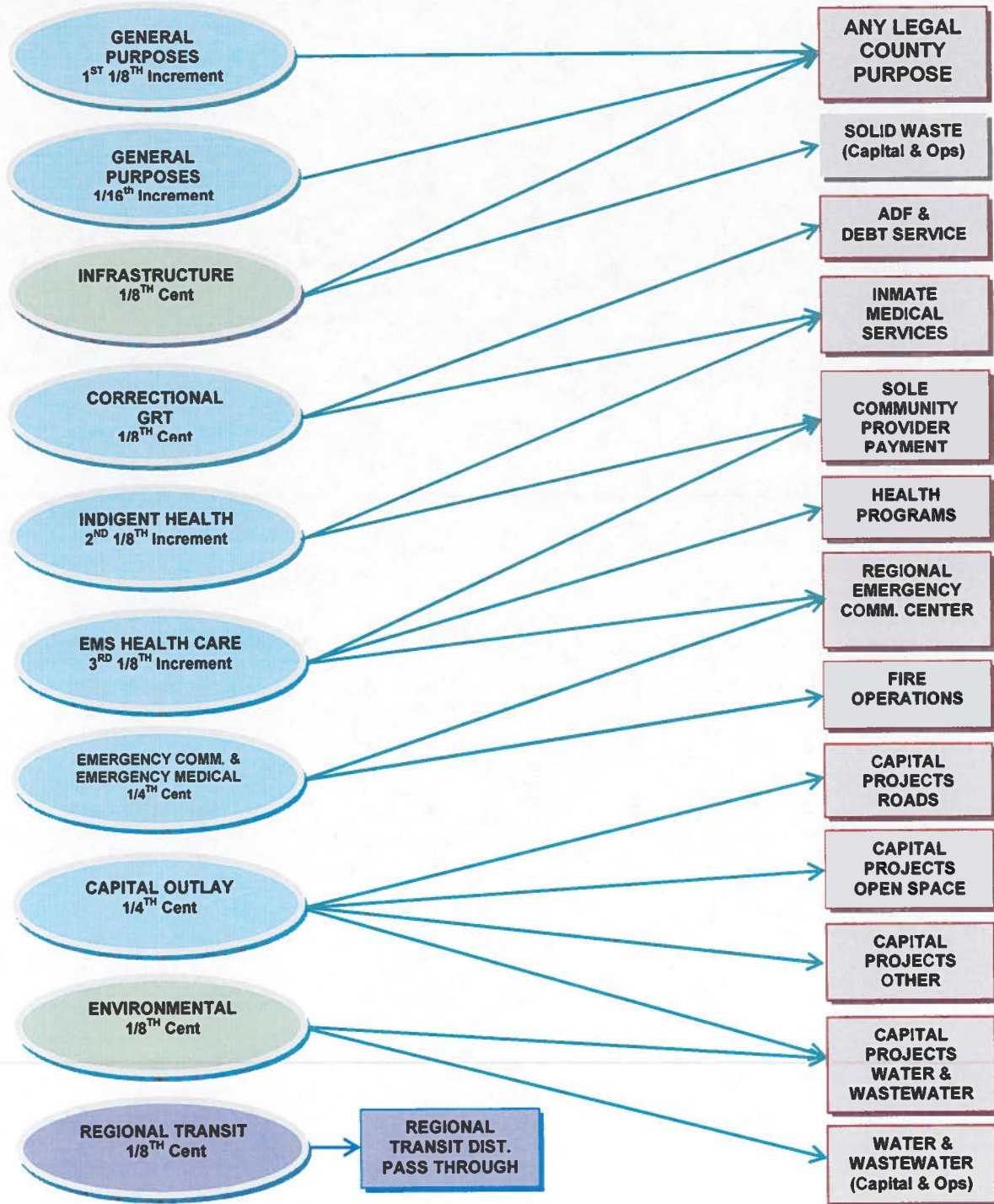
An additional 1/16 cent gross receipts tax to support the County contribution to the State supported Medicaid program is imposed but is intercepted each month by the State of New Mexico. This tax should bring in approximately \$2.14M in FY 2012 (comparable to the 1/6<sup>th</sup> increment for general purposes). While this tax is imposed by Santa Fe County, the County does not receive or disburse any funds from it, thus it does not appear in the FY 2012 budget.





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**  
**GROSS RECEIPTS TAXES**





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**GROSS RECEIPTS TAXES**

<b>GROSS RECEIPTS TAX – GENERAL FUND - GENERAL 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,820,373	5,250,840	4,884,469	4,512,497	4,383,915	-
Variance	320,373	450,840	(115,531)	12,497	108,915	-
% Inc from prior yr	2.2%	8.9%	(7.0%)	(7.6%)	2.4%	0% bud

<b>GROSS RECEIPTS TAX – GENERAL FUND – 1/16 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	2,250,000	2,400,000	2,500,000	2,250,000	2,137,500	2,137,500
Actual	2,410,186	2,625,420	2,442,209	2,256,248	2,191,958	-
Variance	160,186	225,420	(57,791)	56,248	54,458	--
% Inc from prior yr		9.7%	(7.0%)	(7.6%)	2.4%	0% bud

<b>GROSS RECEIPTS TAX – EMS HEALTH CARE FUND (234) 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,820,373	5,250,942	4,884,469	4,512,497	4,383,915	-
Variance	320,373	450,942	(115,531)	12,497	108,915	-
% Inc from prior yr	2.2%	8.9%	(7.0%)	(7.6%)	2.4%	0% bud

<b>GROSS RECEIPTS TAX – INDIGENT FUND (220) 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,820,373	5,250,942	4,884,469	4,512,497	4,383,915	-
Variance	320,373	450,942	(115,531)	12,497	108,915	-
% Inc from prior yr	2.2%	8.9%	(7.0%)	(7.6%)	2.4%	0% bud

<b>GROSS RECEIPTS TAX – CORRECTIONS GRT FUND (219) - 1/8 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	4,500,000	4,800,000	5,000,000	4,500,000	4,275,000	4,275,000
Actual	4,731,246	5,227,015	4,863,966	4,500,958	4,372,212	-
Variance	231,246	427,015	(136,034)	958	97,212	-
% Inc from prior yr	4.7%	10.4%	(12.2%)	(7.5%)	2.2%	0% bud

<b>GROSS RECEIPTS TAX – FIRE OPERATIONS FUND (244) - 1/4 CENT INCREMENT</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget		7,000,000	10,000,000	8,100,000	7,695,000	7,541,100
Actual		7,514,986	8,682,476	7,938,027	7,722,808	-
Variance		514,986	(1,317,524)	(161,973)	27,808	-
% Inc from prior yr			(15.5%)	(8.6%)	0.4%	bud





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**  
**GROSS RECEIPTS TAXES**

CAPITAL OUTLAY GRT RECEIPTS DISTRIBUTION SINCE ENACTMENT – FUND 213							
Fiscal Year		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
WATER	County	3,600,757	3,929,983	3,656,841	3,380,802	3,285,551	
	Regional	3,600,757	3,929,983	3,656,841	3,380,802	3,285,551	
OPEN SPACE	County	720,152	785,997	731,330	676,160	657,110	
	Regional	720,152	785,997	731,330	676,160	657,110	641,250
ROADS	County	240,050	261,999	243,745	225,387	219,037	
	Regional	240,050	261,999	243,745	225,387	219,037	
OTHER	County	240,050	261,999	243,745	225,387	219,037	7,908,750
	Regional	240,050	261,999	243,745	225,387	219,037	

Figures are Actual. Blue column is budget

**EXAMPLES OF PROJECTS FUNDED BY CAPITAL OUTLAY GRT SINCE INCEPTION**

**Water/Wastewater Projects**

Buckman Direct Diversion Project	\$40,757,536
Water Rights Purchases	\$ 6,476,169
Valle Vista Sewer Project	\$ 3,049,223
Pojoaque Wastewater Treatment	\$ 1,000,000
Public Works Facility	\$ 969,946
Agua Fria All Phases	\$ 440,411
Edgewood Collection System	\$ 400,000
Sombrillo-Cuatro Villas	\$ 384,983
Cuatro Villas Water	\$ 313,063
Bulk Water Project	\$ 196,089
Hagerman Well	\$ 180,000

**Open Space**

Santa Fe River Trail	\$ 1,559,426
San Ysidro River Park Restor.	\$ 1,276,808
SF Railyard Park	\$ 875,000
Rail Trail Project	\$ 422,315
Talaya Hill Propety	\$ 390,487
Dale Ball Trails (regional)	\$ 361,399
Cerrillos Hills Park	\$ 201,679
Arroyo Hondo Open Space/Trail	\$ 198,690
Burro Lane Park	\$ 104,860
Thornton Ranch Plan	\$ 83,678
Dos Griegos Trail	\$ 50,183

**Roads**

Siler Road Extension	\$ 1,125,000
Paseo La Tierra	\$ 266,965
County Road 98	\$ 467,975
Raven's Ridge Road	\$ 184,626
Basecourse Program	\$ 125,000
County Road 55A	\$ 120,391
Dinkle Road	\$ 83,000

**Other**

El Dorado Senior Center	\$ 686,500
Governor Miles Road (regional)	\$ 310,000
SF Farmer's Market	\$ 200,000
Annexation Agreement Imp.	\$ 141,003



**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**GROSS RECEIPTS TAXES – UNINCORPORATED COUNTY**

REVENUE	DESCRIPTION	FUND
<b>Gross Receipts Taxes levied in the Unincorporated Areas of County</b>		
Infrastructure GRT	Infrastructure – Solid Waste Revenues (two 1/16 <sup>th</sup> increments) for a current rate of .125% imposed under statutory authority, NMSA 7-20E-19. The infrastructure gross receipts tax is dedicated for acquisition, construction, operations or maintenance of solid waste facilities.	101
Environmental GRT	Environmental gross receipts taxes are imposed by statutory authority, NMSA 1978 7-20E-17, and by County Ordinance for the purpose of acquiring, constructing, operation and maintenance of solid waste, water, and wastewater facilities. The current Santa Fe County environmental gross receipts tax is 1/8 cent and is being used for Solid Waste operations.	212 xfer to 101
Fire Excise Tax	Statutory authority, NMSA 1978, 7-20E-15 enables fire taxes and County Ordinance enacts the tax for operational and capital outlay costs of fire districts. The established Santa Fe County fire excise tax rate is 1/4 cent, however that tax sunsetted 12/31/08. A special election was held in November, 2009 to reenact the fire excise gross receipts tax, however, it failed to gain voter approval.	222

<b>INFRASTRUCTURE GROSS RECEIPTS TAX ( Unincorporated County) – FUND 101</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	800,000	840,000	920,000	828,000	786,600	692,200
Actual	875,565	976,949	914,738	822,185	677,567	-
Variance	75,565	136,949	(5,262)	(5,815)	(109,033)	-
% Increase	7.2%	11.5%	(6.4%)	(10.1%)	(17.6%)	(12%) bud

<b>ENVIRONMENTAL GROSS RECEIPTS TAX ( Unincorporated County) – FUND 212</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	800,000	840,000	920,000	828,000	786,600	692,200
Actual	879,006	977,465	915,639	822,479	677,748	-
Variance	79,006	137,465	(4,361)	(5,521)	(108,852)	-
% Increase	7.4%	11.2%	(6.3%)	(10.2%)	(17.6%)	(12%) bud

<b>FIRE EXCISE TAX (Unincorporated County) – FIRE TAX FUND 222</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	1,600,000	1,680,000	1,250,000	-	-	-
Actual	1,758,013	1,954,930	1,347,288	63,354	52,738	-
Variance	158,013	274,930	97,288	63,354	52,738	-
% Increase	7.5%	11.2%	(31.1%)	(95.3%)	(16.8%)	0%





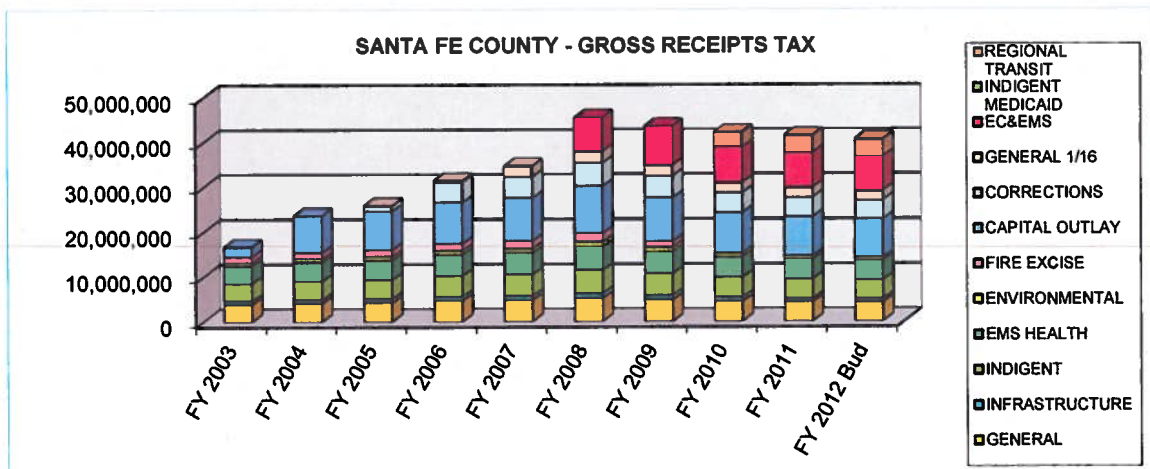


**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**GROSS RECEIPTS TAXES – Summary**

FUND / TAX	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 BUDGET
(101) GENERAL FY 00-02 First 1/8 + half of 3 <sup>rd</sup> 1/8 FY 03-10 First 1/8 From entire county	4,820,373	5,250,840	4,884,469	4,512,497	4,383,915	4,275,000
(101) GENERAL 1/16 cent increment From entire county	2,410,186	2,625,420	2,442,209	2,256,248	2,191,958	2,137,500
(220) INDIGENT Second 1/8 From entire county	4,820,373	5,250,942	4,884,469	4,512,497	4,383,915	4,275,000
(234) EMS HEALTH FY 03-10 All of 3 <sup>rd</sup> 1/8 From entire county	4,820,373	5,250,942	4,884,469	4,512,497	4,383,915	4,275,000
(219) CORRECTIONS 1/8 increment From entire county	4,731,246	5,227,015	4,863,966	4,500,958	4,372,212	4,275,000
(213) CAPITAL OUTLAY 1/4 increment From entire county	9,602,026	10,479,956	9,751,322	9,015,472	8,761,470	8,550,000
(244) EMERGENCY COMM. & EMS 1/4 increment From entire county		7,514,986	8,682,476	7,938,027	7,722,808	7,541,100
(101) INFRASTRUCTURE Two 1/16 increments = 1/8 From unincorporated county	875,565	976,949	914,738	822,185	677,567	692,200
(212) ENVIRONMENTAL 1/8 increment From unincorporated county	879,006	977,465	915,639	822,479	677,749	692,200
(222) FIRE EXCISE TAX (sunsetted on 12/31/08) 1/4 increment From unincorporated county	1,758,013	1,954,930	1,347,286	63,354	52,738	0
(202) REGIONAL TRANSIT GRT 1/8 increment From the Northern NM Transit District				3,204,905	3,834,023	3,845,000
<b>TOTAL GROSS RECEIPTS TAXES</b>	<b>34,717,161</b>	<b>45,509,445</b>	<b>43,571,043</b>	<b>42,161,119</b>	<b>41,442,270</b>	<b>40,558,000</b>
<b>GROSS RECEIPTS TAX GROWTH</b>	<b>10.3%</b>	<b>31.1%</b>	<b>(4.3%)</b>	<b>(3.2%)</b>	<b>(1.7%)</b>	<b>(2.1%)</b>





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**

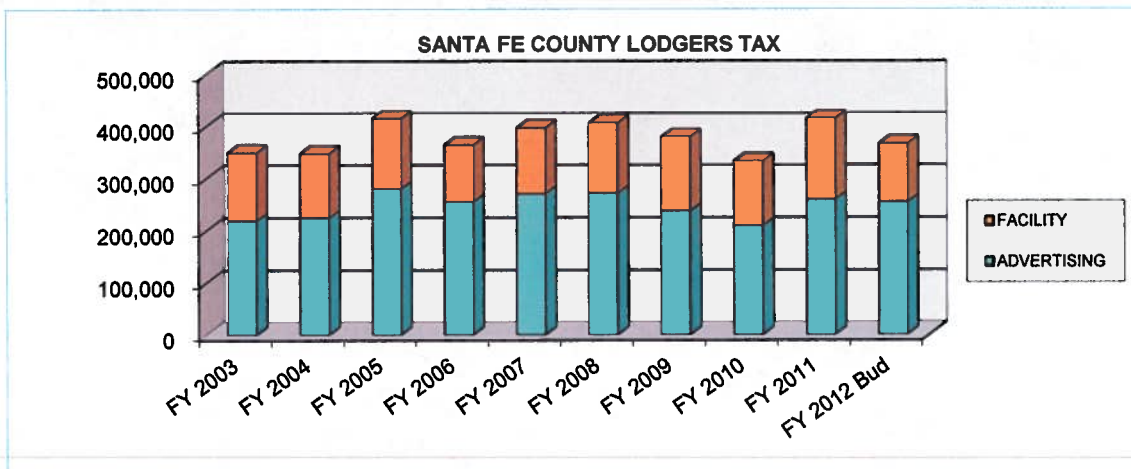
**REVENUE**

**LODGER'S TAX**

REVENUE	DESCRIPTION	FUND
Lodger's Tax	The Lodger's Tax Act, NMSA 1978, 3-38-13 through 3-38-24 enables the County to impose an ordinance for an occupancy tax on lodging facilities that are within the county but outside the incorporated limits of a municipality. 5/8 of Lodgers Tax revenue must be used for advertising, publicizing and promoting tourist-related attractions, facilities and events. The remaining 3/8 may be used for the maintenance, improvement and construction of tourist related facilities, attractions and transportation systems.	214 & 215

LODGERS TAX – FACILITIES (FUND 214)						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	138,100	138,100	138,100	124,290	112,000	112,000
Actual	125,897	134,863	142,421	143,544	155,584	-
Variance	(12,203)	(3,237)	4,321	19,254	43,584	-
% Increase	15.2%	7.1%	5.6%	0.8%	8.4%	0% bud

LODGERS TAX – ADVERTISING (FUND 215)						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	219,700	232,150	232,650	209,385	243,400	254,200
Actual	270,979	271,225	237,368	239,240	259,227	-
Variance	41,329	39,085	4,718	29,855	15,827	-
% Increase	6.2%	0%	(12.5%)	0.8%	8.4%	4.4% budget



County Lodger's Taxes constitute a 4% room tax for hotels and other lodging facilities in the unincorporated County. Total revenues have remained steady as most lodging facilities in the area are located either in the City of Santa Fe or in the Pueblos and are not subject to this tax. Lodger's tax collections increased by 8.4% from FY 2011 to FY 2012. The Lodger's Tax Advertising Fund (215) budget for FY 2012 was increased to an amount closer to actual collections. The Lodger's Tax Facilities Fund (214) was reduced for FY 2012 due to a reduction in planned expenditures.





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**  
**STATE SHARED TAXES**

REVENUE	DESCRIPTION	FUND
Motor Vehicle Tax General Fund Road Fund	The New Mexico Motor Vehicle Division collects fees for each motor vehicle certificate of title. A percentage of these fees is then distributed to the County in proportion to the registration fees collected in the County and those collected state-wide. NMSA 1978, 7-14-10.	101 204
Gasoline Tax Road Fund	Gasoline taxes are imposed on gasoline sales within the unincorporated County by statutory authority, NMSA 1978, 7-13-3 and by 7-24A-5, based on the proportion of taxable gasoline sold in the county to that in the state. This works out to about a penny per gallon.	204
Cigarette Tax General Fund Recreation Fund	The Cigarette Tax Act, NMSA 1978, 7-12-1 imposes a tax on cigarettes sold, given or consumed, to fund operations of state, county, and municipal governments. Two-cents of the fifteen cent tax are for the County General Fund and one cent is for the County Recreation Fund for operation of recreational facilities.	101 217

Motor vehicle taxes are based on a percentage of sales price, and thereby increase in pace with inflation, and will increase or decrease as a result of auto sales. As part of economic stimulus programs in FY 2010 the Federal government implemented incentives and tax credits for consumers to purchase new vehicles which served to drive sales up. The result may explain the sharp increase in Motor Vehicle Tax between FY 2009 and FY 2010 and subsequent sharp decrease in FY 2011 after the tax credits expired.

TAXES – STATE SHARED / MOTOR VEHICLE TAX						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<i>Budget</i>						
General Fund	1,000,000	1,100,000	1,000,000	1,000,000	950,000	950,000
Road Fund	140,000	150,000	150,000	140,000	145,000	145,000
<i>Actual</i>						
General Fund	1,085,241	1,105,578	1,002,956	1,232,236	975,110	-
Road Fund	149,432	151,164	136,226	178,355	135,166	-
<i>Variance</i>						
General Fund	85,241	105,578	2,956	232,236	25,110	-
Road Fund	9,432	1,164	(14,938)	38,355	(9,834)	-
% Increase	1.2%	1.8%	(9.4%)	23.8%	(21.3%)	(0%) bud

Gas taxes are a tax per gallon and any increases are dependent on increased use of gasoline. Whereas gasoline prices have nearly doubled since 2003, there is little increase in gasoline tax revenues. Gas tax rates have not changed in New Mexico since 1998. For this reason, the Road Fund dependency on the General Fund has increased significantly in this period. In FY2011 the General Fund transfer was reduced to \$0.6M and the Road Fund drew \$1.4M from its cash reserves for its operation. FY2012 General Fund support increased to \$2.9M.

TAXES – STATE SHARED / GASOLINE TAXES – ROAD FUND 204						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	550,000	550,000	550,000	525,000	510,000	523,500
Actual	551,742	544,363	531,298	504,424	537,205	-
Variance	1,742	(5,637)	(13,065)	(20,576)	27,205	-
% Increase	(4.5%)	(1.3%)	(2.4%)	(5.1%)	6.5%	2.6% bud

Cigarette Tax revenues which through FY 2002 ranged around \$40,000 per year fell to negligible levels since that time. This is a state distribution which in 2003 was mostly cut off without explanation by the Taxation and Revenue Department. This revenue is not charted here. Beginning in FY 2011 the Cigarette Tax is no longer distributed to counties.



**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**

**REVENUE**

**LICENSES AND PERMITS**

REVENUE	DESCRIPTION	FUND
Building Permits	Contractors and individual builders must obtain a permit from the County prior to beginning any construction. Permit fees are established by County Ordinance.	101
Inspection Permit	In Fiscal Year 2004 the County imposed a \$45 land use inspection permit fee to support a full-time inspector.	101
Development Permits	There is a range of fees for zoning, subdividing, platting, and planning developments on land, all implemented by means of County Ordinances.	101
Construction Permits	A variety of fees cover construction activities such as road or driveway cuts, road construction, sign permits, and grading and clearing activities, all imposed by County Ordinance.	101
Business Licenses	Prior to engaging in any business, any person proposing to engage in a business shall pay to the municipality any applicable business registration fee or any applicable business license fee. The annual license fee is currently set at \$35. NMSA 1993, 3-38-4.	101

CONSTRUCTION-RELATED PERMITS – GENERAL FUND 101						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Budget</b>						
Building Permits	125,000	119,000	120,000	136,000	170,000	221,300
Inspection Permits	75,000	75,000	60,000	50,000	40,000	29,000
Development Permits	154,962	129,000	135,000	140,000	102,300	127,450
Construction Permits	32,000	36,000	37,500	42,750	37,000	47,400
<b>Total</b>	<b>386,962</b>	<b>359,000</b>	<b>352,500</b>	<b>368,750</b>	<b>349,300</b>	<b>425,150</b>
<b>Actual</b>						
Building Permits	156,276	111,459	245,966	272,697	259,033	-
Inspection Permits	73,850	54,996	49,830	39,229	32,482	-
Development Permits	144,548	122,665	212,799	177,387	131,945	-
Construction Permits	41,678	34,429	51,351	57,378	47,980	-
<b>Total</b>	<b>416,352</b>	<b>320,169</b>	<b>559,946</b>	<b>546,691</b>	<b>471,440</b>	<b>-</b>
<b>Variance</b>						
Building Permits	31,276	(7,541)	125,966	136,697	89,033	-
Inspection Permits	(1,150)	(20,004)	(10,170)	(10,771)	(7,518)	-
Development Permits	(10,414)	(6,335)	77,799	37,387	29,645	-
Construction Permits	9,678	(1,571)	13,851	14,628	10,980	-
<b>Total</b>	<b>29,390</b>	<b>(35,451)</b>	<b>207,446</b>	<b>177,941</b>	<b>122,140</b>	<b>-</b>
<b>% Increase</b>	<b>(13.1%)</b>	<b>(23.1%)</b>	<b>74.9%</b>	<b>(2.4%)</b>	<b>(13.8%)</b>	<b>21.7% bud</b>

The housing recession had a negative impact on FY 2008 construction-related permits. In FY 2009 Ordinance 2008-12 was enacted which increased and restructured the fees associated with construction-related permits thus accounting for the sharp increase in permit revenue in FY 2009. Despite the housing recession, FY 2010 revenue was very close the FY 2009 revenue level: only 2.4% lower than FY 2009 and 48.3% greater than what was budgeted. The FY 2011 collections, however, reflect a sharper decline in revenue from FY 2010 (13.8%) indicating that the housing recession was inhibiting new construction. The FY 2012 budget remains conservative but is higher than FY 2011 estimating that collections will be slightly less than FY 2011.





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**LICENSES AND PERMITS**

Business license revenues reflect a state-set \$35 per year license fee that has remained unchanged since 1993. In late FY 2010 as part of revenue generation efforts made to combat the recession a business license "outreach" program was implemented which consisted of contacting unlicensed businesses and informing them of the requirement to obtain a license. Businesses were invited to obtain a business license to comply with the requirement without penalty for past non-compliance. This effort increased the County's business license fee income significantly. The FY 2011 budget was established with an estimate of the fees that would come in from the "outreach" program, however, much of the income recorded came in earlier than expected and was recorded in FY 2010. The FY 2012 budget reflects an amount that should be fairly stable going forward.

<b>BUSINESS LICENSES – GENERAL FUND 101</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	54,000	55,000	56,000	54,000	260,000	141,000
Actual	55,795	55,771	54,854	252,355	189,625	-
Variance	1,795	771	(1,146)	198,355	(70,375)	-
% Increase	1.9%	0%	(1.6%)	360%	(24.9%)	(45.8%) bud

**FEEES AND CHARGES FOR SERVICES**

REVENUE	DESCRIPTION	FUND
Ambulance Charges	Charges for ambulance transportation provided by County Emergency Medical Service Districts. Fees are based on mileage and upon medical services rendered.	244
County Clerk Fees	Per-page fees are imposed by the County Clerk for recording marriage licenses, plats and deeds, and other legal documents. A dedicated portion of the fee is utilized in the Clerks Recording Fee Equipment Fund 218 for recording equipment, and the remainder of the fee is deposited in the General Fund. Applicable statutes are NMSA 1978, 3-13-1, 14-8-10, 4-44-29, 39-2-8 and 1-8-41.	101 218
Fire Impact Fees	The majority of the impact fees assessed by Santa Fe County are as adopted in Ordinance 2003-47 which imposed impact fees in the form of plan reviews, inspection and building permit-type fees on new construction and additions to existing properties within the County. Proceeds are used for fire protection services.	216
Sale of Water	These are water and wastewater utility charges to water users on the County-provided system.	505

**Ambulance Service Fees**

The amount of revenue collected from ambulance charges increased from FY 2008 through FY 2010 as significant resources were dedicated to billings and collections processes. In FY 2010 the ambulance charges budget was increased by 25% to reflect the improved processes. The revenue exceeded the budget by 18.3% thus the FY 2011 budget was increased again to an ambitious \$0.8M. This proved to be too ambitious as revenues fell short of budget. The FY 2012 budget was reduced to the FY 2010 level to avoid creating a budget shortfall in FY 2012.



**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**FEES AND CHARGES FOR SERVICES – Ambulance Service Fees**

<b>AMBULANCE SERVICE FEES – Beginning FY 2008 FIRE OPERATIONS FUND 244;</b>						
<b>Previously EMS HEALTH CARE FUND 232 and GENERAL FUND 101</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget	500,000	500,000	520,000	650,000	800,000	650,000
Actual	626,613	520,558	758,471	769,102	707,239	-
Variance	126,613	20,558	238,471	119,102	(92,761)	-
% Increase	7.7%	(16.9%)	45.7%	1.4%	8.0%	(18.8%) bud

**Recording and Clerk's Fees**

The housing construction recession has impacted more than just construction-related fees. It has also had a negative impact on recording fee income. Since FY 2007 recording fee income has been steadily declining. In FY 2010 the recording fee income "bottomed out" and rose slightly in FY 2011. The FY 2012 budget reflects a modest increase over FY 2011.

<b>COUNTY CLERK FEES – GENERAL FUND 101 and RECORDING FEES FUND 218</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Budget						
General Fund	720,000	700,000	576,000	550,000	450,000	463,750
Rec. Fees Fund	190,000	190,000	160,000	150,000	125,000	133,000
Total	910,000	890,000	890,000	700,000	575,000	596,750
Actual						
General Fund	724,969	598,850	524,175	451,526	456,467	-
Rec. Fees Fund	190,899	156,294	139,793	125,979	131,011	-
Total	915,868	755,144	663,968	577,505	587,478	-
Variance						
General Fund	4,969	(101,150)	(51,825)	(72,649)	6,467	-
Rec. Fees Fund	899	(33,706)	(20,207)	(13,814)	6,011	-
Total	5,868	(134,856)	(72,032)	(86,463)	12,478	-
% Increase	(5.9%)	(17.4%)	(12.1%)	(13.0%)	1.7%	3.8% bud

**Fire Impact Fees**

Impact Fees are apportioned to the 15 fire districts depending on the location of the construction upon which the impact fees are based. Extraterritorial fees are from construction not located in the unincorporated county but served by the County Fire Department. The construction recession had a negative impact on the fire impact fees. In FY 2009, these fees declined by \$0.4M. In FY 2010 the decline was an additional \$83K, and \$35K in FY 2011. When the construction industry recovers from the recession, impact fees will again, increase.

<b>FIRE IMPACT FEES – FIRE IMPACT FEES FUND 216</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 Budget
Fire Protection	539,468	433,670	252,010	214,473	161,142	167,900
Extraterritorial	287,783	216,062	41,188	10,838	1,085	904
Edgewood JPA	147,842	69,092	25,045	9,959	38,295	49,613
Total	975,093	718,824	318,243	235,270	200,522	218,417





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**FEES AND CHARGES FOR SERVICE – Water Utility**

As can be seen in the tables below, water revenue has historically subsidized the wastewater operation which is important to the County because it services public housing and the corrections facilities as well as its private customers.

During FY 2012 the Buckman Direct Diversion (BDD) went “on-line” which will make water service more sustainable and available to a broader geographical range of customers. This \$216 million project which was shared by Santa Fe County with the City of Santa Fe and the Las Campanas homeowners association. These partners will also share in the operating costs of the BDD. The County’s share of the FY 2012 BDD operating costs is expected to be \$1.8 million with additional costs to be contributed for a contingency fund and a major repair and replacement set aside. The total expenditure will be \$2.2 million in FY 2012.

As of 7/1/11 the rates for water and wastewater service were increased, to bring rates up to a level that will allow the Utility to be self-supporting and will also allow the utility to work towards a major expansion of service areas increasing the customer base for both water and wastewater service. Cash reserves have been accumulating in this fund in anticipation of utilizing cash reserves while building the customer base. The Utility will use \$903K in cash in FY 2012.

<b>SALE OF WATER – WATER ENTERPRISE FUND 505</b>						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Residential	695,547	791,191	807,950	849,763	930,140	1,033,641
Commercial	232,544	360,061	462,138	185,857	211,089	57,800
Institutional	50,399	56,730	60,311	99,709	122,131	120,206
Governmental	229,730	62,509	205,318	279,642	182,196	411,644
Standby	233,576	194,055	101,827	87,954	50,428	47,338
Bulk Water Sales	-	-	-	-	45,075	36,195
Wholesale (all)	-	-	-	-	-	765,204
Connection Charges	-	-	-	-	-	182,600
Fire Lines & Hydrants	-	-	-	-	-	12,607
Prom. Notes & Int	55,313	20,485	924	403	60	-
Taxes & Other	(58,368)	(59,380)	(51,876)	(29,395)	(35,175)	(108,444)
<b>Total</b>	<b>1,438,741</b>	<b>1,425,651</b>	<b>1,586,592</b>	<b>1,473,933</b>	<b>1,505,944</b>	<b>2,558,791</b>
<b>Water Operating Cost*</b>	<b>1,132,119</b>	<b>1,214,064</b>	<b>1,106,853</b>	<b>1,372,230</b>	<b>2,739,654</b>	<b>3,393,735</b>
<b>Water Customers</b>	<b>1,348</b>	<b>1360</b>	<b>1631</b>	<b>1701</b>	<b>1830</b>	<b>2480</b>

\* Includes BDD and excludes capital purchases. FY 2012 column is budget.

**WATER MONTHLY UTILITY RATES – FY 2012**

METER SIZE	RESIDENTIAL	NON-RESIDENTIAL	USAGE (per 1K GALLONS)								STATE CHARGE	
			0-5K		5K-10K		10K-15K		> 15K			
			R	NR	R	NR	R	NR	R	NR		
5/8"	\$14.50	\$30.68										
3/4"	\$15.68	\$43.59										
1"	\$17.99	\$69.42										
1 1/2"	\$38.99	\$133.99										
2"	\$40.42	\$211.46										
3"	\$61.08	\$407.77	\$6.12	\$5.91	\$8.43	\$8.16	\$13.02	\$12.65	\$17.62	\$17.07	\$0.03 per 1K gal	
4"		\$484.45										
6"		\$964.05										
8"		\$1,539.58										
10"		\$2,138.00										



**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**FEEES AND CHARGES FOR SERVICE – Wastewater Utility**

<b>WASTEWATER UTILITY – WATER ENTERPRISE FUND 505</b>						
<b>Year</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
Residential	72,329	80,979	81,216	85,953	82,102	272,199
Commercial	1,614	1,455	1,900	1,789	2,049	12,936
Institutional	34,726	-	-	-	-	-
Governmental	30,201	62,509	55,448	45,799	46,047	143,502
Taxes & Other	(6,588)	(6,912)	(7,210)	(5,840)	(6,171)	(7,839)
<b>Total</b>	<b>132,282</b>	<b>138,031</b>	<b>131,354</b>	<b>127,701</b>	<b>124,027</b>	<b>420,798</b>
<b>Operating Cost*</b>	<b>325,258</b>	<b>285,873</b>	<b>286,384</b>	<b>316,348</b>	<b>325,080</b>	<b>686,908</b>
<b>Wastewater Customers</b>		<b>311</b>	<b>197</b>	<b>197</b>	<b>302</b>	<b>940</b>

\* Excludes capital purchases. FY 2012 column is budget







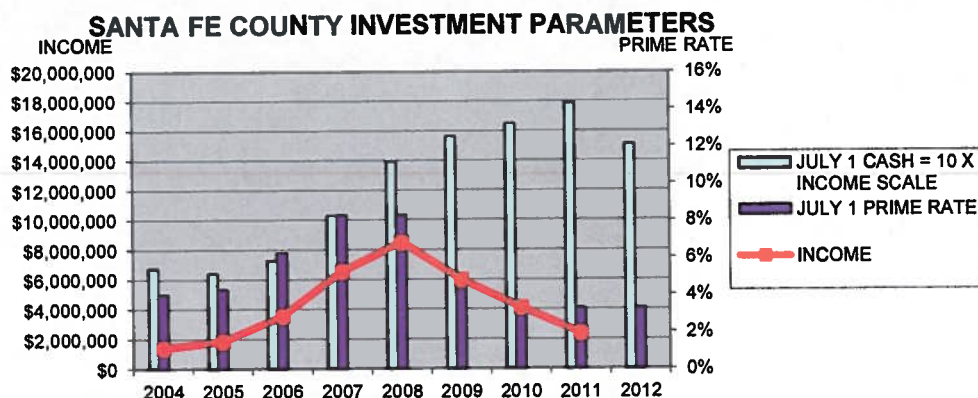
**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**  
**INVESTMENT INCOME**

INVESTMENT INCOME						
Year / Fund	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
General Fund (101)	4,451,883	5,708,396	4,230,418	2,607,879	1,676,622	1,850,000
Lodgers Tax Adv (214)	18,715	21,892	7,188	3,706	1,875	-
Lodgers Tax Facility (215)	24,550	30,647	9,932	4,886	2,353	-
Section 8 Voucher (227)	-	3,487	7,076	4,126	2,152	-
Developer Fees Fund (231)	65,432	88,610	25,380	25,843	11,338	-
Jail Operations Fund (247)*	268,436	283,388	151,350	154,268	280,378	141,600
Road Projects (311)	62,798	58,974	21,279	3,902	194	-
GOB 2005 Proceeds (330)	715,943	407,873	50,771	7,636	1,269	-
GOB 2007 Proceeds (331)	310,372	1,068,590	308,766	160,655	23,599	-
GOB 2007B Proceeds (332)		502,119	34,136	3,141	675	-
2008 GRT Proceeds (333)			654,460	743,192	204,077	-
GOB 2008 Proceeds (334)			257,365	46,215	140	-
GOB 2009 Proceeds (335)			46,641	175,449	52,677	-
2009 CO GRT Proceeds (336)				33,137	2,901	-
2010A CO GRT Proceeds (337)				16,563	23,171	-
2010B CO GRT Proceeds (338)				9,780	25,654	-
GOB 2011 Proceeds (339)					205	-
Equip Loan Proceeds (340)	38	-	-	-	-	-
GOB 1997 Proceeds (350)	1,745	52	-	-	-	-
GOB 2001 Proceeds (353)	315,924	98,459	17,350	5,730	1,148	-
1997A GRT Proceeds (370)	29,686	24,436	8,824	5,169	1,193	-
Fire Tax Bond Proceeds (380)	15,348	4,565	1,379	626	153	-
GOB Open Sp. Proceeds (385)	210,934	152,863	49,719	23,748	3,459	-
GOB Debt (401)	85	1	-	-	4,514	-
Equip Loan Debt (403)	4,785	3,238	1,123	-	-	-
GRT Bldg Debt Serv (406)	24,489	26,960	24,713	29,206	26,960	-
Water Enterprise Fund (505)	15,136	-	49,101	23,612	16,991	14,067
Housing Enterprise Fund (517)	-	-	20,853	6,282	3,189	-
<b>Total</b>	<b>6,536,299</b>	<b>8,482,550</b>	<b>5,977,824</b>	<b>4,094,751</b>	<b>2,366,887</b>	<b>2,625,000</b>

\* Jail Enterprise Fund was transferred to a Jail Operations Fund (247) in FY 2010. FY 2012 column is budget

Investment revenue is a function of available cash to invest, the interest rate at which it is invested and the duration of specific investments. Cash to invest consists of bond proceeds, legal reserves and periodic temporary surpluses of revenue that result from the collection of property taxes, primarily in December, January, May and June. Investment income budgets are considered to be a recurring base. All revenue beyond that amount is considered to be non-recurring.





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

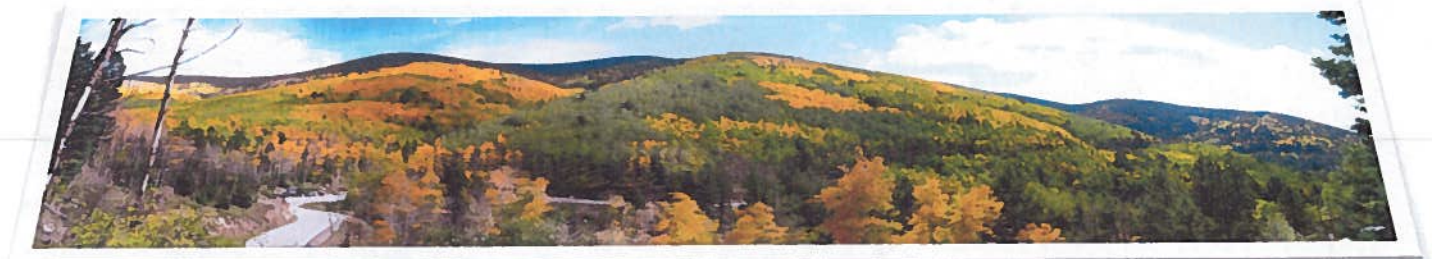
**FUND LEVEL SUMMARIES**  
**REVENUE**

**PUBLIC HOUSING PROGRAMS**

REVENUE	DESCRIPTION	FUND
Public Housing Rental Revenue	Low income tenants living in County public housing pay monthly rental payments that are then used for maintenance and operating costs associated with the public housing program.	517
Linkages	Program is funded by the New Mexico Mortgage Finance Authority.	226
Private Housing Rental Vouchers	Rent payments for low income tenants living in private apartments and housing are subsidized through vouchers provided through a HUD Section 8 Voucher grant to Santa Fe County which administers this program in the County. This program was preceded by a similar Section 8 Certificate program.	227 228
HUD Public Housing Development	HUD Public Housing Development grants are utilized for public housing maintenance, operation of the County Housing Authority and its housing programs.	230
Public Housing Rental Vouchers	The VASH voucher program functions similarly to the Section 8 voucher program with the exception that the vouchers are restricted to us by veteran clients.	237
Public Housing capital improvements HUD grants	Capital Facilities Program (CFP) grants from HUD are used to make comprehensive repairs to the existing public housing stock of Santa Fe County.	301

HOUSING REVENUE						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Public Housing Rent (517)	346,750	391,291	362,808	383,027	371,104	340,000
Section 8 Vouchers (227)	1,946,142	2,228,297	2,101,692	2,234,196	2,135,276	2,026,800
HUD Subsidy (517)	373,707	452,898	430,748	469,327	517,814	500,000
CFP Grants (301)	556,425	440,076	1,025,586	563,521	555,946	285,604
Linkages (226)		26,511	77,973	218,058	110,153	195,000
Home Sales (229)	-	87,259	5,740	-	-	-
Home Sales (230)	-	-	-	-	-	-
VASH Vouchers (237)				151,371	185,015	216,000
Home Sales (517)	484,424	68,205	-	-	-	-
<b>Total</b>	<b>3,707,448</b>	<b>3,668,026</b>	<b>3,926,574</b>	<b>4,019,500</b>	<b>3,875,308</b>	<b>3,563,404</b>

FY 2012 column is budget







# FUND LEVEL SUMMARIES

## REVENUE

### BOND PROCEEDS AND EXPENSE

Santa Fe County finances construction projects, land acquisitions, water rights acquisitions and various other infrastructure projects by utilizing debt financing through the sale of bonds. To issue General Obligation Bonds (GOB) requires voter approval debt service payments come from property taxes. Revenue Bonds do not require voter approval and may be issued at the County's discretion provided the revenue pledged for debt service is recurring and adequate. In either case, there is a formula to determine the County's bonding capacity. This bonding capacity limits the County's debt financing.

Bond proceeds may only be spent on the specific projects or types of projects for which the bond was issued. For example, a bond issued for the acquisition of open space land could not be spent on the construction of a solid waste transfer station.

REVENUE	DESCRIPTION	FUND
1997A GRT Revenue Bonds \$6 M	For the construction of a Sheriff's Facility and Detoxification Center.	370
Fire Tax Revenue Bonds	To construct, acquire, improve and equip fire facilities.	380
GOB 2001 PS/PW, \$8.5 M	To construct Public Safety and Public Works facilities.	353
GOB 2005A Series, \$20M	To construct and improve county roads and public works facilities, and to acquire water rights and construct and improve water projects.	330
GOB 2007A Series, \$25M	For the construction of the Judicial Complex Center.	331
GOB 2007B Series, \$20M	To construct and improve county roads and public works facilities, and to acquire water rights and construct and improve water projects.	332
2008 GRT Revenue Bond, \$30M	For the construction of the Judicial Complex Center.	333
GOB 2008 Series, \$32.5M	For construction of the Buckman Direct Diversion water project.	334
GOB 2009 Series, \$17M	For roads, fire facilities, water projects, open space, and solid waste transfer stations.	335
2010A CO GRT REVENUE BOND, \$21.2M	For construction of the Buckman Direct Diversion water project.	337
2010B CO GRT Revenue Bond, \$10.2M	For construction of the Buckman Direct Diversion water project.	338
GOB 2011 Series, \$73.5M	For roads, fire facilities, water projects, open space, and solid waste transfer stations. To refund the 2001A Series General Obligation Bonds.	339

The Steve Herrera Judicial Center is an example of a large construction project that has been funded through the issuance of bonds. The 2007A Series General Obligation Bond issue of \$25.0M and the 2008 GRT Revenue Bond issue of \$30.0M are both exclusively for the construction of the judicial complex. Other sources will be used for the project as well.





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**  
**BOND PROCEEDS AND EXPENSE**

BOND PROCEED ACTUAL CASH BASIS EXPENSE, REVENUE, AND BALANCE - \$ IN THOUSANDS											
BOND	EXP	Issuance - FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	TOTAL
370, \$6M GRT 1997-A FACILITY	CY	36	194			102					1,713
	PY	29	26	108							4,484
	REV	18	13	12	25	28	24	9	5	1	753
	BAL	870	663	567	592	518	542	551	556	557	CASH 557
385, \$20M GOB 1999 & 2001 OPEN SP.	CY	14,959	588	1,174	358	1,147	220	1,575		347	20,368
	PY	123	4	1	304	12				1,645	444
	REV	1,532	124	129	227	226	153	50	24	3	2,468
	BAL	6,450	5,982	4,936	4,501	3,568	3,500	1,975	1,999	10	CASH 10
380, \$3.2m FIRE TAX 2001	CY	2,579									2,579
	PY	1,363									1,363
	REV	422	5	6	10	15	5	1	1		465
	BAL	14	49	55	65	80	85	86	87	87	CASH 87
353, \$8.5M GOB 2001 PS / PW	CY	1,576	108	131	1,956	2,592	241	16	517		7,137
	PY	1,076	305	4	47	337	470	603			2,842
	REV	668	118	140	249	327	98	17	6	1	1,824
	BAL	6,518	6,223	6,228	4,474	1,872	1,259	657	145	146	CASH 146
330, \$20M GOB 2005 ROADS & WATER	CY				8,199	1,892	3,436	1,389	562	21	15,499
	PY					474	4,168	2,319	28	6	6,995
	REV				21,366	743	408	1,021	8	1	23,547
	BAL				13,328	11,752	4,541	1,685	1,078	1,052	CASH 1,052
331 \$20M GOB 2007 WATER	CY					135	2,642	4,660	484	809	8,730
	PY						2,018	806	3,924	7,172	13,920
	REV					25,454	1,069	638	161	51	27,373
	BAL					25,320	21,729	16,901	12,654	4,724	CASH 4,723
332 \$25M GOB 2007B JUDICIAL	CY						16,914	1,104	252		18,270
	PY							1,984	14		1,998
	REV						20,547	34	3	1	20,585
	BAL						3634	580	318	318	CASH 318
333 \$30M GRT Rev. Bond JUDICIAL	CY							722	694	1,385	2,801
	PY									432	432
	REV							30,734	743	204	312,681
	BAL							30,012	30,061	28,447	CASH 28,447
334 \$32.5M 2008 GOB Series	CY							22,110	1,450		23,560
	PY								9,300		9,300
	REV							32,816	48		32,862
	BAL							10,706	2	2	CASH 2
335 \$17M 2009GOB Series	CY							400	3,553	1,474	5,427
	PY								2,026	2,534	4,560
	REV							17,298	175	53	17,526
	BAL							16,898	11,494	7,539	CASH 7,539
336, \$12.1M 2009 Series GRT, Water Rights	CY								11,051	1,596	12,647
	PY										
	REV								12,704	3	12,707
	BAL								1,652	59	CASH 59
337, \$21.2M 2010A Series GRT, BDD	CY								15,944	6,424	22,368
	PY									40	40
	REV								22,433	23	22,456
	BAL								6,489	47	CASH 47
338, \$10.2M 2010B Series GRT, BDD	CY									6,853	6,853
	PY										
	REV								10,414	26	10,440
	BAL								10,414	3,586	CASH 3,586
339, \$17.5M 2011 GOB Series	CY									635	635
	PY										
	REV									16,508	16,508
	BAL									15,873	CASH 15,873





**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**INTERGOVERNMENTAL FUNDING AND GRANTS**

Santa Fe County receives a number of grants from State of New Mexico agencies to fund ongoing programs. These grants are reasonably stable sources of funding for public safety and DWI programs through the DWI grants, EMS allotments, fire protection allotments and law enforcement allotments. The Co-Op grants through the Transportation Department and the Special Appropriations, however, have been significantly reduced in the face of extreme budget woes at the State level. Numerous special appropriations were rescinded for a variety of capital projects (Fund 318) in FY 2010, and funding for the Maternal & Child Health Program has been completely eliminated.

Year / Grant	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	
State Maternal & Child Health Grant (State Health Department)	The County applies for a state grant annually from the State Health Department to fund maternal and child healthcare programs.					Fund 232	
	123,866	144,607	138,865	126,341	19,848	-	
State DWI Grants (Dept. of Public Safety)	The County applies for a state grant annually in order to fund DWI (alcohol education) programs. Grants (Local and Community) are executed according to 1978 NMSA 11-6A-1/5.					Fund 241	
	DWI Local	779,783	1,000,619	1,140,469	1,082,106	1,002,267	1,044,668
	DWI Community	42,051	51,207	44,950	46,982	30,774	39,999
State Emergency Medical Service Allotments	The Emergency Medical Services Fund Act, NMSA 1978, 24-10A & 10B was established to provide funding from the State General Fund to municipalities, counties and fire districts to assist in providing emergency medical services.					Fund 206	
	132,102	130,606	119,703	121,203	118,165	118,165	
State Fire District Allotments	The Fire Protection Fund Law, NMSA 1978, 59A-53-1 to 17, allows for state revenues derived from fees on property and motor vehicle insurance businesses to be distributed by the State Fire Marshal to independent fire districts to assist in fire protection services.					Fund 209	
	1,482,196	1,479,833	1,447,185	1,758,272	1,868,952	1,868,832	
State Law Enforcement Protection Fees	The State Law Enforcement Protection Fund was established by NMSA 1978 29-13 for distribution of revenues received from fees, licenses, penalties and taxes from life, general casualty and title insurance businesses to assist municipal, county, and tribal entities in providing law enforcement services. Proceeds may be used for materials, training and capital purchases only.					Fund 211	
	68,400	69,600	72,600	74,400	69,239	67,800	
State Co-op Grants – Transportation Department	The County enters into agreements with the State Transportation Department to jointly fund various road projects. Grants are executed according to NMSA 1978, 67-3-28.2.					Fund 311	
	Adjusted Budget	1,506,081	4,307,615	4,223,679	1,167,612	1,322,586	60,294
	Actual	1,231,042	400,429	3,004,209	3,020,329	248,447	-
State Special Appropriations	Special appropriation projects are funded annually by the New Mexico Legislature. The scope of work is usually not known at the time of budget publication, and the project budgets are usually a matter of budget amendments during the fiscal year.					Fund 318	
	Adjusted Budget	13,818,236	16,611,904	14,325,925	7,200,980	4,008,959	442,431
	Actual	1,914,619	5,590,545	2,699,199	1,876,018	3,093,885	-



**SANTA FE COUNTY**  
**FISCAL YEAR 2012 BUDGET**

**FUND LEVEL SUMMARIES**  
**REVENUE**

**JOINT POWERS AGREEMENTS**

Joint Power Agreements (JPAs) are agreements with other government entities whereby Santa Fe County provides specific services to the other governments and is reimbursed for the costs of those services.

JOINT POWER AGREEMENTS						
Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Sheriff – Patrol Land Federal - BLM	17,700	14,400	20,003			15,000
Traffic Forecast Model NM DOT		6,000	1,500			
NM Economic Development - Energy Efficiency				350,000		
Sheriff – HWY 285 Patrol NM Hwy & Trans	7,500					
Edgewood Em. Comm. – Town of Edgewood			95,000	56,250	75,000	75,000
Edgewood Fire Protection Town of Edgewood	160,241	319,319	312,370	248,991	250,745	248,000
Espanola Basin Regional Los Alamos/Rio Arriba Cnty	35,000		35			
Extraterritorial Zoning City of Santa Fe	688,210				75,283	
Emergency Prep. City of Santa Fe	13,763	37,482				
DWI Teen Court – City of Santa Fe			40,600	20,000	20,000	20,000
DWI Teen Court Truancy Prog. – SF Public Schools					25,000	20,000
Detox Center City of Santa Fe	262,492			43,761	1,138	
Regional Planning Authority – City of SF	27,203	48,715	51,199	62,781		13,662
Juvenile Day Reporting – City of Santa Fe	19,000	87,780	5,220	183,502		
Rural Addressing – Village of Pecos				7,314		
Orthophotography Project – City of Espanola			10,000			
Orthophotography Project – Rio Arriba County			33,732	50,000		
Agua Fria Phase III – City of SF						8,729
Agua Fria Phase III – SF Public Schools						9,502
Indigent Health Services – UNM Hospital					1,104,303	
<b>Total</b>	<b>1,231,109</b>	<b>513,696</b>	<b>569,659</b>	<b>1,022,599</b>	<b>1,739,191</b>	<b>409,893</b>