

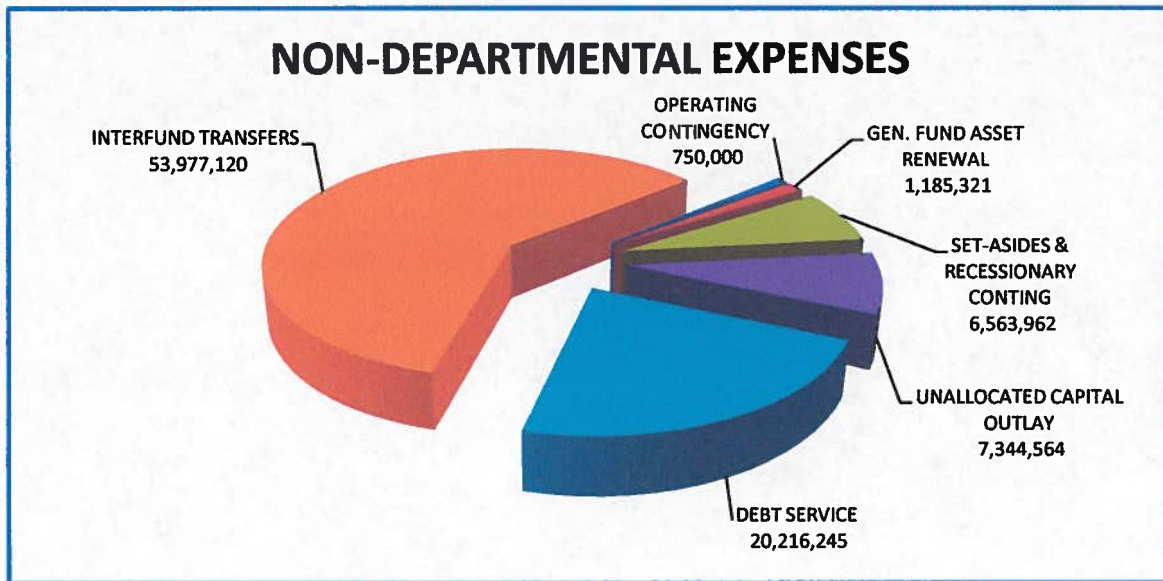
**SANTA FE COUNTY**  
**FISCAL YEAR 2013 BUDGET**



# ORGANIZATION BUDGETS

## Non-Departmental Expense, Contingencies and Set-Asides Expenditure or Set-Aside Objective

NON-DEPARTMENTAL EXPENSES	GENERAL FUND	SPECIAL REVENUES	CAPITAL IMPROVE.	DEBT SERVICE	ENTERPRISE FUNDS	FY 2013 TOTAL
OPERATING CONTINGENCY	750,000					750,000
GEN. FUND ASSET RENEWAL	1,185,321					1,185,321
SET-ASIDES & RECESSIONARY CONTING	6,563,962					6,563,962
UNALLOCATED CAPITAL OUTLAY		7,344,564				7,344,564
DEBT SERVICE				20,216,245		20,216,245
INTERFUND TRANSFERS	32,782,744	21,194,376				53,977,120
<b>TOTAL</b>	<b>41,282,027</b>	<b>28,538,940</b>	<b>-</b>	<b>20,216,245</b>	<b>-</b>	<b>90,037,212</b>



**SANTA FE COUNTY**  
**FISCAL YEAR 2013 BUDGET**



**ORGANIZATION BUDGETS**

**Non-Departmental Expense, Contingencies and Set-Asides  
 Expenditure or Set-Aside Objective**

<b>NON-DEPARTMENTAL</b>	<b>FY 2013 BUDGET</b>	<b>FUNDED POSITIONS</b>	<b>FROZEN POSITIONS</b>
<b>CONTINGENCIES</b>			
OPERATING CONTINGENCY	750,000		
RECESSIONARY CONTINGENCY	5,000,000		
<b>SUBTOTAL</b>	<b>5,750,000</b>	<b>0.0</b>	<b>0.0</b>
<b>SET-ASIDES</b>			
INFRASTRUCTURE COSTS	200,000		
SPECIAL PROJECTS	250,000		
INSURANCE DEDUCTIBLES	200,000		
LEGAL FEES	200,000		
COLA	213,962		
EQUIPMENT & MACHINERY	500,000		
<b>SUBTOTAL</b>	<b>1,563,962</b>	<b>0.0</b>	<b>0.0</b>
<b>ASSET RENEWAL/REPLACEMENT</b>			
GF ASSET REN/REPL. SCHEDULE	1,185,321		
<b>SUBTOTAL</b>	<b>1,185,321</b>	<b>0.0</b>	<b>0.0</b>
<b>UNALLOCATED CAPITAL OUTLAY</b>			
UNALLOCATED CAPITAL OUTLAY GRT	7,344,564		
<b>SUBTOTAL</b>	<b>7,344,564</b>	<b>0.0</b>	<b>0.0</b>
<b>DEBT SERVICE</b>			
GENERAL OBLIGATION DEBT SERVICE	12,654,038		
JAIL REVENUE BOND DEBT SERVICE	2,252,865		
OTHER REVENUE BOND DEBT SERVICE	5,213,774		
NMFA-WTB LOAN/GRANT DEBT SERVICE	95,568		
<b>SUBTOTAL</b>	<b>20,216,245</b>	<b>0.0</b>	<b>0.0</b>
<b>FUND TRANSFERS FROM</b>			
GENERAL FUND	32,782,744		
CORRECTIONS FORFEITURES FUND	250,000		
ENVIRONMENTAL GRT FUND	622,980		
CAPITAL OUTLAY GRT FUND	3,341,786		
CORRECTIONAL GRT FUND	4,575,000		
INDIGENT HOSPITAL FUND	2,081,085		
EMS HOSPITAL FUND	4,475,000		
ALCOHOL PROGRAMS FUND	170,000		
FIRE OPERATIONS FUND	3,425,660		
CORRECTIONS OPERATIONS FUND	2,252,865		
<b>SUBTOTAL</b>	<b>53,977,120</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL</b>	<b>90,037,212</b>	<b>-</b>	<b>-</b>



## **SANTA FE COUNTY** **FISCAL YEAR 2013 BUDGET**

# **ORGANIZATION BUDGETS**

## **Non-Departmental Expense, Contingencies and Set-Asides Expenditure or Set-Aside Objective**

### **Operating Contingency**

The General Fund Operating Contingency is utilized as an annual reserve to satisfy unanticipated budgetary needs. Due to the growth of the General Fund budget, the Contingency had been increasing annually and reached as high as \$1.5 million, however, in Fiscal Year 2011 the Contingency was reduced by 50% as part of the County budget balancing efforts. It has remained at the reduced level through FY 2013.

### **Recessionary Contingency**

In Fiscal Year 2010 the Board of County Commissioners voted to establish a "Recessionary Contingency" to function as a savings account to be used in the event that the current recession necessitates the use of significant cash reserves, or to be used in the case of catastrophic decline in revenue. If liquidated, this contingency could be used to sustain very basic County operations for a short period of time.

### **Set-Asides**

Set-asides are established for known needs wherein their cost is not determinable. Certain expenses resulting from labor negotiations, office moves, special audits, deductibles for insurance claims and specialized services are a few examples of set-aside expenses.

### **Asset Renewal and Replacement Schedule (formerly known as the Capital Package)**

An Asset Renewal and Replacement Schedule is usually comprised of a list of capital equipment for which budget has been approved for General Fund organizations. These Schedules (formerly known as the "capital package") have ranged from \$1.5 million to \$2.3 million annually. When an organization buys an item on the Asset Renewal and Replacement Schedule, the funding is transferred out of the Schedule's dedicated budget to the organization's budget. The budgeting method is a control mechanism to ensure that equipment budgets are planned and that planned items are purchased. The size of the Capital Package is a function of available cash above reserve requirements in the General Fund as well as economic factors. In Fiscal Year 2011 the Asset Renewal and Replacement Schedule budget was reduced to \$150,000 to purchase the most basic IT items and small capital replacement items for the Solid Waste Division and Public Works Department. In FY 2012 and FY 2013 this amount was increased to address critical needs that were previously delayed due to budgetary constraints.

### **Debt Service**

Most debt service is considered to be non-department in nature. The exception to this is debt payments on the County Jail. This \$2.25 million expense is budgeted in a special debt service fund specific to the Adult Detention Facility (Corrections) bond in order to facilitate the computation of the daily cost per inmate in the Jail, and to determine Care of Prisoner rates to be charged to outside entities using the facility. Section V, Debt Obligation Analysis, provides detailed debt service information.

### **Fund Transfers**

Fund transfers that are not budgeted within an organization's line item budget are considered to be non-departmental in nature. The budget for funds transferred from one fund to another and used operationally by the receiving fund, is counted twice: the first time when the money is transferred out, and the second time in the receiving fund/organization budget, hence the non-departmental nature of most fund transfers.