SANTA FE COUNTY

RESOLUTION NO. 2008- 103

A RESOLUTION ESTABLISHING AND IMPLEMENTING BUDGETARY EXPENDITURE PROCEDURES

WHEREAS, The Santa Fe County Finance Division is requesting approval to implement a policy and procedure regarding the budgetary expenditure procedures.

WHEREAS, This policy will serve as a uniform procedure applicable to all County staff in regard to departmental level budget tracking.

WHEREAS, The requested policy will be included in an overall Accounting Manual, and any attachments are subject to annual review and may need to be updated.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Santa Fe County that this Resolution to approve and implement the Budgetary Expenditure [illegible] is hereby adopted.

APPROVED, ADOPTED AND PASSED this 24th day of June 2008.

BOARD OF COUNTY COMMISSIONERS

Jack Sullivan, Chairman

Valerie Espinoza, County Clerk

SANTA FE COUNTY CLERK VALERIE ESPINOZA NEW MEXICO

Approved As To Form

for

Stephen C. Ross, County Attorney

Finance Division Approval

For

Teresa C. Martinez, Finance Director

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 30

I Hereby Certify That This Instrument Was Filed for Record On The 24TH Day Of June, A.D., 2008 at 16:13 And Was Duly Recorded as Instrument # 1530180 Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Valerie Espinoza
Deputy ______ County Clerk, Santa Fe, NM

SFC CLERK RECORDED 06/24/2008

ASD - FINANCE DIVISION
All Departments

PROCEDURE NO.: Resolution No.2008- COUNTY WIDE

TITLE: **BUDGETARY EXPENDITURE PROCEDURES**

EFFECTIVE DATE: June 24, 2008 APPROVED BY: ____________________
Finance Director

I. **PURPOSE**

To provide procedures related to entering, reviewing, maintaining, and adjusting departmental-level budgets. Specifically, the purpose of this policy is to give step by guidance to any staff outside of the Finance Division on how to be accountable for his/her department/division's budget.

Please refer to Santa Fe County Resolution No. 2008-47 Budget Policy, for complete guidance on the budgetary process.

II. **SCOPE**

This procedure applies to all Santa Fe County staff that initiate, review, and request changes to a budget for expenditure purposes.

III. **DEFINITIONS**

For purposes of this policy the following definitions apply:

Account Number – A unique combination of 14 digits that is divided into segments which provide for detailed descriptions. Santa Fe County account numbers are in the following format:

xxx-	xxxx-	xxx.	xx-xx
Fund-	Department Divison-	Activity.	Expenditure Line Item (element & object).

AS400 – Central Computer system utilized by Santa Fe County.
Budgetary Adjustment Request (Internal) – Changes to the budget which do not affect a total fund budget including transfers between line items within a cost center or transfers between cost centers in the same fund.
Budgetary Adjustment Request (Resolution) – Changes to the budget which result in an increased or decreased total budget in a given fund including transfers from one fund to another and increases or decreases in the budgeted revenue and expense of a given fund. These type of BARs require Board of County Commission approval.
Category Budget – A total amount of a expenditure budgetary category organized in numerical order by the element of an account number.
Chart of Accounts – Comprehensive listing of all accounts utilized by Santa Fe County.
Expenditure Line Item – The last four digits of an established account number containing the element and object of the account which provides the description of the expenditure.
H.T.E.-GMBA Module - The accounting module utilized by Santa Fe County where the annual budget is maintained.

IV. **GENERAL**

Each department/division must work with Budget staff in the Finance Division to maintain its portion of the Santa Fe County-approved annual budget. The following procedures offer steps necessary to keep track of a budget for expenditure purposes.

V. **PROCEDURES**

1. Account Number Structure
    a. Account numbers contain 14 digits in Santa Fe County's GMBA Module. Each segment of the account serves as a reference to detailed information by fund, department, division, account type, and expenditure description.

Example of account number 101-0101-412.40.01:

Segment	Description	SFC-Description
101	Fund	General Fund
01	Department[1]	County Manager Department
01	Division	Administration
41	Basic Activity[2]	General Government
2	Basic Sub-activity	Executive
40	Element	Maintenance
01	Object	Building / Structure

2. Expenditure Line Items
    a. Budgetary amounts are established when the annual budget is approved. To view what a department's budget is for any given account number, follow these steps **(See Attachment A):**
        i. Logon to the AS400
        ii. Enter 20 for GMBA
        iii. Enter 1 for Inquiry Menu
        iv. Enter 1 for Account Balance Inquiry
            1. At this point you use your page down key to find the account you are looking for, or you enter the exact account number at the top in the position to field.
            2. To view by account balance, enter F7 and you will be able to see your budget amount, actual amount spent AND encumbered, and the remaining balance in the expenditure line item.
            3. You can select the line by entering a 1. This will give you even more detail including original budget, revised budget, total expenditures & encumbrances, and unencumbered balance. Follow the commands on the bottom of the screen for more detail.
    b. Each year Finance will publish an Expenditure Line Items listing for all possible expenditure line items for that fiscal year. **(See Attachment B)**

3. Budget Categories
    a. Budgetary expenditures may also be tracked by category. This is the total amount of all expenditure line items within a specific element. **(See Attachment B)**
    b. Budget categories should never have a deficit. If a deficit exists, a budgetary adjustment request (BAR) must be initiated to correct.
    c. To initiate a BAR, each department/division must fill out the form and submit to budget staff in Finance for approval and entry.[3]

4. Budgetary Adjustments
    a. Throughout the fiscal year, budgetary adjustments may become necessary.

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[1] These are also referred to as Cost Centers

[2] These segments determine the type of account; asset (100), liability (200), revenue (300), expenditure (400).

[3] This form can be located on our Legend under Finance Forms at http://legend/misc.html

b. If expenditure line items within a fund need to be adjusted, then a department/division should initiate this request on an internal BAR form and send to Budget staff for approval and entry. **(See Attachment C),**

c. If a transfer of budgetary amounts needs to be initiated between funds, or changes that affect the original budgeted amount need to made, then a Resolution BAR form must be used. This resolution will have to go before the Board of County Commissioners for approval. **(See Attachment D)** Please refer to BCC Meeting Schedule for deadlines on captions and packet material in order to have BAR processed.

5. Budget Status Reports
   a. Year to date budget status reports can be printed for use in analyzing budget balances by expenditure line item, total category, cost center, and fund. This report offers a live, up-to-date account of current budgetary balances excluding pre-encumbrances which are requisitions entered but not fully executed into purchase orders.
   b. Contact the Budget staff to be setup with authority to run the budget status report.
   c. From the GMBA Main Menu:
      i. Enter 9 budgeting menu
      ii. Enter 10 print worksheets
      iii. Place a "1" next to the fiscal year xxDTLEXP for the fiscal year to date budget status report.
      iv. Specify the AS400 printer on which you want the report to be printed.
      v. Fill in the range you want the report to cover. For example, if you know your fund and department/division (cost center) then enter: From 101-1511-400.00-00 To 101-1511-499.99-99 to pick up all possible expenditures within the specified department's budget. **(See Attachment E)**

Sign On

System	:	SFCOUNTY
Subsystem	:	QINTER
Display	:	HPERRAGLA1

User	________
Password	
Program/procedure	________
Menu	________
Current library	________

HT135MHT

Sungard, HTE Select Version 3.0
Santa Fe County Main Menu

6/05/08
14:02:08

Select one of the following:

2. Rural Addressing
3. City Hall
4. Planning & Zoning Main Menu
5. Code Enforcement Main Menu
6. SFC Land Parcel Management
7. Appraisal Plus

9. Cash Receipts
10. SFC Tax Billing Main Menu
11. Clerk Indexing

12. Clerk Applications
13. Indigent Claims
14. Business Registration

19. Fixed Assets
20. GMBA (Accounting)
21. Purchasing/Inventory
22. Accounts Receivable Main Menu
23. Payroll/Personnel Main Menu
24. Global Financials

90. Sign off

Selection
== > 20

F3=Exit F5=Refresh F6=Display messages F14=Work with submitted jobs
F18=Work with output F22=Work with menu options

SFC CLERK RECORDED 06/24/2008

HT135MGM

SANTA FE COUNTY
GMBA Main Menu

6/05/08
14:02:16

Select one of the following:

1. Inquiry Menu
2. Transaction Entry Menu
3. Journal Processing Menu
4. Disbursement Processing Menu
5. Period End Menu
6. Year End Menu
7. File Maintenance Menu
8. Demand Reports Menu
9. Budgeting Menu
10. Investment Tracking Menu
11. Custom Options Menu
12. Application security
13. Extended Reporting

90. Sign off

Selection
== > 1

F3=Exit F5=Refresh F6=Display messages F14=Work with submitted jobs
F18=Work with output F22=Work with menu options

HT135MGM **SANTA FE COUNTY** 6/05/08

Inquiry Menu 14:02:32

Select one of the following:

1. Account balance inquiry
2. Vendor master
3. Project master
4. Encumbrance master
5. System control
6. Vouchers/encumbrances - vendor
7. Budget allocation inquiry
8. Fiscal year control
9. Bank code numbers
10. Group inquiry by year
11. Payment inquiry
12. Retainage inquiry
13. Invoice inquiry
14. Disbursement journal inquiry
15. Reason code inquiry

90. Sign off

Selection
== > 1

F3=Exit F5=Refresh F6=Display messages F14=Work with submitted jobs
F18=Work with output F22=Work with menu options

GM201S01 **SANTA FE COUNTY** 6/05/08

Account Balance/Description Inquiry 14:03:00

Position to . . . . 2008 ___ - ____ - ___ . __ - __ Starting character(s)

Type options, press Enter.

1=Select 9=Graph

Opt	Account Number	Description
_	101-0101-412.40-01	MAINTENANCE / BUILDING / STRUCTURE
_	101-0101-412.40-02	MAINTENANCE / CONTRACTS
_	101-0101-412.40-03	MAINTENANCE / GROUNDS / ROADWAYS
_	101-0101-412.40-04	MAINTENANCE / VEHICLE
_	101-0101-412.40-05	MAINTENANCE / FURNITURE / FIXTURES
_	101-0101-412.40-06	MAINTENANCE / EQUIPMENT
_	101-0101-412.40-07	MAINTENANCE / SUPPLIES
_	101-0101-412.40-08	MAINTENANCE / LAUNDRY & DRY CLEANING
_	101-0101-412.40-09	MAINTENANCE / SERVICES
_	101-0101-412.40-10	MAINTENANCE / PEST CONTROL
_	101-0101-412.40-90	MAINTENANCE / OTHER MAINTENANCE

F3=Exit F7=Account balance F17=Subset F18=Top F19=Bottom

F21=Totalling F22=Account balance report

GM201S01 **SANTA FE COUNTY** 6/05/08
Account Balance/Description Inquiry 14:03:00

Position to . . . . 2008 101 - 0101 - 412 . 40 - 01 Starting character(s)

Type options, press Enter.
1=Select **9=Graph**

Opt	Account Number	Description
_	101-0101-412.40-01	MAINTENANCE / BUILDING / STRUCTURE
_	101-0101-412.40-02	MAINTENANCE / CONTRACTS
_	101-0101-412.40-03	MAINTENANCE / GROUNDS / ROADWAYS
_	101-0101-412.40-04	MAINTENANCE / VEHICLE
_	101-0101-412.40-05	MAINTENANCE / FURNITURE / FIXTURES
_	101-0101-412.40-06	MAINTENANCE / EQUIPMENT
_	101-0101-412.40-07	MAINTENANCE / SUPPLIES
_	101-0101-412.40-08	MAINTENANCE / LAUNDRY & DRY CLEANING
_	101-0101-412.40-09	MAINTENANCE / SERVICES
_	101-0101-412.40-10	MAINTENANCE / PEST CONTROL
_	101-0101-412.40-90	MAINTENANCE / OTHER MAINTENANCE

F3=Exit F7=Account balance F17=Subset F18=Top F19=Bottom
F21=Totalling F22=Account balance report

GM201S02

SANTA FE COUNTY
Account Balance/Description Inquiry

6/05/08
14:03:25

Position to . . . . 2008 ___ - ____ - ___ . __ - __ Starting character(s)

Type options, press Enter.
1=Select **9=Graph**

Opt	Account Number	Budget	Actual	Balance
_	101-0101-412.40-01	3,521.00	3,158.11	362.89
_	101-0101-412.40-02			
_	101-0101-412.40-03	5,585.00	2,530.00	3,055.00
_	101-0101-412.40-04	1,000.00	51.70	948.30
_	101-0101-412.40-05			
_	101-0101-412.40-06	850.00		850.00
_	101-0101-412.40-07			
_	101-0101-412.40-08			
_	101-0101-412.40-09			
_	101-0101-412.40-10			
_	101-0101-412.40-90			

F3=Exit F7=Account description F17=Subset F18=Top F19=Bottom
F21=Totalling F22=Account balance report

GM200I13 **SANTA FE COUNTY** 6/05/08
Fiscal Year 2008 **Account Balance Inquiry** 13:45:26

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Account number . . . : 101-0101-412.40-01
Fund . . . . . . . . : 101  GENERAL FUND
Department . . . . . :  01  COUNTY MANAGER
Division . . . . . . :  01  COUNTY MANAGER ADMINIS.
Activity basic . . . :  41  GENERAL GOVERNMENT
Sub activity . . . . :   2  EXECUTIVE
Element  . . . . . . :  40  MAINTENANCE
Object . . . . . . . :  01  BUILDING / STRUCTURE

Original budget  . . . . . . . . . :            500
Revised budget . . . . . . . . . . :          3,521   04/29/2008
Actual expenditures - current  . . :             .00
Actual expenditures - ytd  . . . . :             .00
Unposted expenditures  . . . . . . :          637.81
Encumbered amount  . . . . . . . . :             .00
Unposted encumbrances  . . . . . . :        2,520.30
Pre-encumbrance amount . . . . . . :             .00
Total expenditures & encumbrances:          3,158.11    89.7%
Unencumbered balance . . . . . . . :          362.89    10.3
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F5=Encumbrances F7=Project data F8=Misc inquiry F9=Misc update
F10=Detail trans F11=Acct activity list F12=Cancel F24=More keys

SANTA FE COUNTY
EXPENDITURE LINE ITEMS

FY 2008

SFC CLERK RECORDED 06/24/2008

GMBA LINE ITEM	LINE ITEM NAME	DESCRIPTION
ELEMENT 10	**SALARIES & WAGES**	
10-01	ELECTED OFFICIALS	Salaries paid to those individuals elected to public office.
10-21	EXEMPT EMPLOYEES	Salaries paid to those employees appointed by and serve at the pleasure of the county commission.
10-22	PERMANENT EMPLOYEES	Salaries for those employees hired on a permanent basis.
10-24	TEMPORARY EMPLOYEES	Salaries for those employees hired for a designated period of less than six (6) months.
10-25	OVERTIME PAY	Salaries given to an employee for working in excess of forty (40) hours. **Note: all charges must first be cleared by Finance Department.**
10-26	TERM EMPLOYEES	Salaries for those employees hired for a designated period of over (6) months.
ELEMENT 20	**EMPLOYEE BENEFITS**	
20-01	FICA/ EMPLOYERS SHARE	Social Security expense made by county.
20-02	FICA/MEDICARE	Employer's share of Medicare contributions.
20-03	PERA/ EMPLOYERS SHARE	Payments made for retirement benefits for employees.
20-04	EMPLOYEE'S LIABILITY INSURANCE	Employer's share of employee liability insurance.
20-05	GROUP INSURANCE	Employers Share/ agency portion of group insurance cost for insurance.
20-06	RETIREE HEALTH CARE	County share of contributions as required by Public Employee's Retiree Health Care Act.
20-07	UNEMPLOYMENT INSURANCE	County share of premiums for unemployment compensation.
20-08	WORKER'S COMP/EMPLOYER SHARE	County share of quarterly assessment.
20-09	TUITION REIMBURSEMENTS	Reimbursement of employee higher education expenditures
20-90	OTHER EMPLOYEE BENEFITS	Amounts paid by the county which are for the benefit of the employee. Includes staff career development. **Note: expenditures to this line item must be coordinated through the Finance Department**
ELEMENT 30	**TRAVEL**	
30-01	I/S MILEAGE & FARES	Private car reimbursements and public transportation fares for travel within the state.
30-02	O/S MILEAGE & FARES	Private car reimbursement and public transportation fares for travel to another state. Include all costs of trip from base to destination and return.
30-03	I/S MEALS & LODGING	Per diem charges for employees traveling within the state.
30-04	O/S MEALS & LODGING	Per diem charges for employees traveling out of state.
30-05	GAS & OIL	Gas and oil for official vehicles used for travel and for off road vehicle use.
30-06	I/S EXTRADITIONS	Transportation charges incurred for the extradition of county prisoners within the state. Includes both mileage and per diem costs.
30-07	O/S EXTRADITIONS	Transportation charges incurred for the extradition of county prisoners from another state.
30-90	OTHER TRAVEL	Costs not classified in accounts 3001 through 3007.
ELEMENT 40	**MAINTENANCE**	
40-01	MAINTENANCE BUILDING/STRUCTURES	Includes interior decorating and remodeling expenses, repairs to or replacement of boilers, heating systems and other fixtures permanently attached to or installed in a building. Repairs to such structures as water well housing and tool sheds, safes, and locks.
40-02	MAINTENANCE CONTRACTS	Annual contracts for repair and maintenance of office equipment, furniture, or fixtures when expenditure does not increase the value if the item being repaired.
40-03	MAINTENANCE GROUNDS/ROADWAYS	Expenditures for repairs to grounds including fences, waterways, lawns, sewage systems, parking lots, and ground lighting systems.
40-04	MAINTENANCE VEHICLE	Includes repairs and maintenance of vehicles when the expenditure does not increase the value of the item being required.
40-05	MAINTENANCE FURNITURE/FIXTURES	Includes repairs and maintenance of furniture & fixtures when the expenditure does not increase the value of the item being repaired.
40-06	MAINTENANCE EQUIPMENT	Includes parts, repairs and maintenance expenses for equipment.
40-07	MAINTENANCE SUPPLIES	Expendable items including janitorial and sanitation supplies, keys/replacements, rags.
40-08	LAUNDRY & DRY CLEANING	Includes uniforms, linens, draperies and rugs.
40-09	MAINTENANCE SERVICE	Contracts for janitorial and custodial services.
40-10	PEST CONTROL	Contracts for control of bugs and rodents.
40-90	OTHER MAINTENANCE	Items not classified in accounts 4001 through 4010.

SANTA FE COUNTY
EXPENDITURE LINE ITEMS

FY 2008

GMBA LINE ITEM	LINE ITEM NAME	DESCRIPTION
ELEMENT 50	**CONTRACTUAL SERVICES**	
50-01	AUDIT CONTRACTS	Payments to auditors under contract to perform audits on public funds.
50-02	ATTORNEY FEES	Contractual legal fees.
50-03	PROFESSIONAL SERVICES	Includes the services of architects, archeologists, engineers, land surveyors, landscape architects, medical practitioners, scientist, certified public accountants, management and systems analysts, psychologists, planners, researchers, and persons in business.
50-15	SOFTWARE LICENSES	Annual license fees not related to new software installation and implementation
50-50	INMATE PAY	Pay to inmates for work performed in the kitchen, road shoulder cleanup, etc.
50-80	CARE OF PRISONERS	Santa Fe County inmates held in facilities outside the county
50-81	MEDICAL SERVICES	Contracts with medical personnel for services, also payments to temp. employment agencies (i.e. nursing services)
50-82	FOOD SERVICES	Contracts with companies for meals and canteen service to inmates
50-90	OTHER CONTRACTUAL SERVICES	Training, software consulting, and any other type of contractual service that cannot be charged to account 5001 through 5003.-nontaxable
50-91	OTHER CONT.- ADMIN FEE - PORT-OUT	Administrative fee paid to public housing authorities for tenants housed by them - nontaxable
ELEMENT 60	**SUPPLIES**	
60-01	INVENTORY EXEMPT	Items less than $3,000 but to be accounted for.
60-02	SAFETY SUPPLIES	Expendable items including protective clothing and equipment used to safeguard individuals. **NOTE: expenditures to this line item must first be cleared through the safety officer.**
60-03	UNIFORM/LINEN EXPENSE	Articles used by and finished at no cost to the employee.
60-04	ELECTION SUPPLIES	Includes printed matter and expendable supplies used for an election.
60-05	NON-CAPITAL MEDICAL & LAB SUPPLIES	Expendable items including first aid supplies, crutches, barber supplies, toothpaste, razor blades, etc., when furnished to inmates free of charge. Test tubes, developing trays and chemicals, film and photographic paper for use by agency personnel
60-06	DRUGS	Drugs and medication.
60-07	OFFICE SUPPLIES	Stationary items and all miscellaneous expendable supplies
60-08	FIELD SUPPLIES	Expendable items including signs, flags, ammunition, and police supplies, stakes, stockpile materials, lumber, paint, cement, etc., small accountable tools under $250 unit cost to be expensed. Also expendable road maintenance supplies
60-09	EDUCATIONAL SUPPLIES	Includes textbooks, training materials, rental and purchases of movies and training photographs when such constitute a finished product.
60-10	RECREATIONAL SUPPLIES	Expendable items used for recreation including playing cards, games and other athletic supplies.
60-11	INMATE CLOTHING/SUPPLIES	Clothing worn by and personal items supplied to all inmates
60-90	OTHER SUPPLIES	Items not classified in accounts 6001 through 6010.
ELEMENT 70	**OTHER OPERATING COSTS**	
70-01	RENT OF EQUIPMENT/MACHINERY	Rental charges for equipment.
70-02	RENT OF LAND/BUILDING	Office, conference room and warehouse space; also land rental or lease.
70-03	TELEPHONE	Monthly service charge billing and equipment rental of telecommunication lines and equipment, and cell phones
70-04	ELECTRICITY	Utility payments for electrical usage.
70-05	GAS & HEATING COSTS	Utility payments for gas or other heating costs of County-owned property.
70-06	GARBAGE & SEWER	Charges for sewer and waste disposal services and utilities.
70-07	WATER	Payment for water usage to utility company.
70-08	INSURANCE (NON-EMPLOYEE)	Insurance premiums for non employee policies (e.g. general liability insurance for volunteer deputies).
70-09	VOTING MACHINE INSURANCES	includes premiums for voting machines.
70-10	WORKERS' COMPENSATION PREMIUMS	Insurance payments covering county employees injured while performing job duties.
70-11	AUTO INSURANCE	Insurance on county transportation and licensed vehicles.
70-12	FIREMAN'S ACCIDENT INSURANCE	Insurance coverage of volunteer firemen in the fire districts
70-13	LIABILITY INSURANCE	Insurance coverage to protect the county against liability claims.
70-14	INLAND MARINE INSURANCE	Insurance coverage of heavy equipment and non-licensed vehicles, and moveable equipment.
70-15	PROPERTY INSURANCE	Insurance on county owned property, including buildings and building contents.

SANTA FE COUNTY
EXPENDITURE LINE ITEMS

FY 2008

GMBA LINE ITEM	LINE ITEM NAME	DESCRIPTION
ELEMENT 70	**OTHER OPERATING COSTS**	
70-16	STATE SUPPORTED MEDICAID	County contributions to the state supported medicaid fund
70-17	SOLE COMMUNITY PROVIDER	County contributions for those communities eligible to participate in the Federal Sole Community Provider grant program.
70-18	INDIGENT CLAIMS	Payments of medical claim filed by indigent county residents.
70-19	INDIGENT BURIAL COSTS	Payments for burial expenses of the indigent claimants.
70-20	INDIGENT HOSPITAL PAYMENTS	Payments for approved indigent claims paid to a hospital.
70-21	INDIGENT NURSING PAYMENT	Payments to nursing homes on approved indigent claims for visiting nurse services.
70-22	INDIGENT REHAB. PAYMENT	Payments for approved indigent claims to a rehabilitation center
70-23	OUT PATIENT MENTAL HEALTH	Payments for out patient mental health services for approved indigent claims.
70-24	HOME HEALTH CARE	Payments for home health care services for approved indigent claims
70-25	PUBLIC HEALTH PRIMARY CARE	Payments to public health primary care providers for approved indigent claims.
70-26	AMBULANCE SERVICES	Payments for approved indigent claims paid to an ambulance service.
70-27	VOTING MACHINE TRANSPORTATION	Charges for the transporting of voting machines from storage to polling place and return.
70-28	JUDGES / POLL CLERKS	Fees to individuals for services rendered for an election.
70-29	VOTING TECHNICIANS	Fees paid to individuals for services to voting machines.
70-30	OTHER ELECTION EXPENSES	Election expenses not specifically charged to other line items.
70-31	CARE OF PRISONERS	Costs related to the care and custody of prisoners.
70-32	CLAIMS/ JUDGMENTS/ SETTLEMENTS	Costs incurred in the settlement of claims or judgments against the local government.
70-33	SEMINARS & WORKSHOPS	Registration fees and charges for attendance of employees to conferences, seminars and workshops.
70-34	POUND MASTER FEES	Expenditures for contractual boarding of animals picked by the animal control officer.
70-35	ARCHITECT & ENGINEERING FEES	Professional charges such as: architects, hydrologists and soil testing
70-36	POSTAGE & MAIL SERVICES	Postage, courier services, freight charges for out-going items, and rental charges for post office boxes and drawers
70-37	PRINTING/PUBLISHING/ADVERTISING	Printing and binding costs that result in publications (survey, annual reports, etc.); photocopying; notification for request for proposal bids; scheduled hearings and meetings; and vacant positions. Also publication costs of newspaper ads, etc.
70-38	REAPPRAISAL FEES	Costs associated with reappraisal.
70-39	SUBSCRIPTIONS AND DUES	Subscription services, magazines and periodicals, and dues for renewal of professional licenses or certificates and memberships to organizations.
70-40	MEDICAL SERVICES	Claims for medical services performed by an outside agency with no contractual agreement and not covered by indigent medical expense.
70-41	REPORTING & RECORDING	includes witness and recording fees on hearings, court cases and filing fees.
70-42	SHERIFF'S EXPENSE	miscellaneous expenses for sheriff's use only.
70-43	BOND ISSUANCE COSTS	Bond underwriting and associated fees
70-44	PURCHASES FOR RESALE	Cost of materials purchased for use in production of goods to be sold; purchased water for resale, products for resale through vending machines or as finished products.
70-46	LAW ENFORCE. PROF. LIABILITY INS.	Liability insurance premiums for law enforcement and corrections personnel.
70-50	BAD DEBT	Write-off of bad debt
70-70	INMATE WELFARE	Purchases made on behalf of inmates housed at the County's Adult Facility. The purchases are funded by the Inmate Welfare Fund and must benefit the entire inmate population.
70-75	INMATE CLAIMS	Reimbursement to adult inmate trust accounts for lost property (i.e. personal belongings, toiletries, commissary purchases, etc.) resulting from inmate movement from one holding cell to another
70-80	PROPERTY TAX ADMINISTRATION FEES	Cost associated with administration of property taxes.
70-90	OTHER OPERATING COSTS	Operating expense not specified in another line item
70-91	PENALTIES	Legal or administrative penalties
ELEMENT 80	**CAPITAL PURCHASES**	
80-01	BUILDINGS & STRUCTURES	Acquisition or construction costs of buildings and structures, also all fixtures permanently attached to buildings, vaults, heating plants, initial plumbing and electrical installations.
80-02	BUILDING CAPITALIZED CONTRACTUAL SRV..	Contractual services for architects and engineers used in association with buildings and structures.
80-03	EQUIPMENT & MACHINERY	Acquisition costs of typewriters, adding machines, communication equipment, word processors.
80-04	FURNITURE & FIXTURES	Includes acquisition of filing cabinets, desks, chairs, tables, drapes, rugs, (carpet if not wall to wall installation) and

SANTA FE COUNTY
EXPENDITURE LINE ITEMS

FY 2008

GMBA LINE ITEM	LINE ITEM NAME	DESCRIPTION
		shelving when not permanently attached to the building.
80-05	LAND ACQUISITIONS	Cost of acquisition of land for roads, parks, buildings, right-of-way, dams, wells, ditches and channels.
80-06	LAND CAPITALIZED CONTRACTUAL SERVICES	Cost of contractual services for architects and engineers used in association with land acquisitions.
80-07	LEASE PURCHASES	Assets purchased under lease purchase agreements
80-08	LIBRARY / MUSEUM ACQUISITION	Books and publications purchased for permanent reference use.
80-09	VEHICLE/HEAVY EQUIPMENT	Passenger cars, pick up trucks, and lighter vehicles used primarily for transportation purposes. Include costs for accessories when purchased with vehicle, when factory or dealer installed. Also includes cost of heavy equipment, non-licensed equipment, trailers, tractors, and field machinery.
80-10	ROADWAYS (BRIDGES, CULVERTS, ETC.)	Cost of construction for roads, streets, water and wastewater systems and associated major maintenance and repairs that extend life of asset; water rights purchase.
80-11	ROADWAYS CAPITALIZED CONTRACTUAL SRV.	Contractual services for architects and engineers used in association with roadways.
80-12	STREET LIGHTING, TRAFFIC SIGNALS & SIGNS	Traffic signing and lighting for streets and roadways.
80-13	CAPITALIZED INFRASTRUCTURE	Infrastructure improvements that are not specific to other capital line items (such as an industrial park, etc.)
80-15	COMPUTERS & PERIPHERALS	Computers, monitors, printers and other computer-related equipment ($3,000 and above)
80-16	COMPUTER SOFTWARE	Initial computer software license, installation and implementation (ex: application testing, data conversion, training). May include upgrades (ex: W-2's, 1099's). ($3,000 and above)
80-17	MEDICAL EQUIPMENT	Equipment associated with the delivery of medical procedures and services.
80-95	INVENTORY EXEMPT - COMPUTERS	Computers, monitors, printers and other computer-related equipment (under $3,000)
80-96	INVENTORY EXEMPT - COMPUTER SOFTWARE	Initial computer software license, installation and implementation (ex: application testing, data conversion, training). May include upgrades (ex: W-2's, 1099's). (under $3,000)
80-97	NON-SANTA FE COUNTY ASSET	Capital purchases / improvements from pass-through funds for facilities that are not owned by Santa Fe County
80-99	INVENTORY EXEMPT	non-capital items under $3,000 that are inventory exempt
ELEMENT 90	**DEBT SERVICE**	
90-01	DEBT SERVICE PRINCIPAL	bond principal payments for the current fiscal year.
90-02	DEBT SERVICE INTEREST	bond interest payment for the current fiscal year.
90-03	COMMITMENTS AND OTHER FEES	includes brokerage fees and any other commitments associated with bonds.

SANTA FE COUNTY

BUDGET ADJUSTMENT REQUEST FORM (BAR ____________)
Entered by Finance

Fiscal Year 20xx (July 1, 20xx through June 30, 20xx)

NOTE: THIS FORM MUST BE ACCOMPANIED BY A "BUDGET ADJUSTMENT NARRATIVE FORM"
INCLUDE ONLY ONE FUND IN THIS BAR.

Requesting Department / Division: ____ **Date:**________________

Line-Item Transfer: ___ **(between cost centers ___) Capital Package Request: ___ Contingency Request ___ Other ___**

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	REVENUE NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	CATEGORY / LINE ITEM NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

Requested by:______________________________ **Date:**_________ **Title:**______________________________

Finance Department Approval:____________________ **Date:**_________ **Entered by:**__________________ **Date:**_________

County Manager Approval:______________________ **Date:**_________ **Updated by:**__________________ **Date:**_________

SANTA FE COUNTY

BUDGET ADJUSTMENT REQUEST FORM

Fiscal Year 20xx (July 1, 20xx through June 30, 20xx)

CONTINUATION SHEET

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	REVENUE NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	CATEGORY / LINE ITEM NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

SANTA FE COUNTY

BUDGET ADJUSTMENT NARRATIVE FORM

Fiscal Year 20xx (July 1, 20xx through June 30, 20xx)

ATTACH ADDITIONAL SHEETS IF NECESSARY.

DEPARTMENT CONTACT:

Name: ______________________ **Dept/Div:** ______________________ **Phone No.:**__________________

DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.):

- 1) Please summarize the request and its purpose.

a) Employee Actions

Line Item	Action (Add/Delete Position, Reclass, Overtime)	Position Type (permanent, term)	Position Title

b) Professional Services (50-xx) and Capital Category (80-xx) detail:

Line Item	Detail (what specific things, contracts, or services are being added or deleted)	Amount

- 2) Is the budget action for RECURRING expense _______ or for NON-RECURRING (one-time only) expense ________
- 3) Does this BAR include state or federal funds? YES ______ NO _______
  If YES, please cite and attach a copy of statute, if a special appropriation, or include grant name, number, award date and amount, and attach a copy of award letter and proposed budget.
- 4) Is this request is a result of Commission action? YES ______ NO _______
  If YES, please cite and attach a copy of supporting documentation (i.e. Minutes, Resolution, Ordinance, etc.).

SANTA FE COUNTY

RESOLUTION 20xx - _____

A RESOLUTION REQUESTING AUTHORIZATION TO MAKE THE BUDGET ADJUSTMENT DETAILED ON THIS FORM

Whereas, the Board of County Commissioners meeting in regular session on _____________, did request the following budget adjustment:

Department / Division: ______________________________ Fund Name: ______________________________

Budget Adjustment Type: ______________________________ Fiscal Year: 20xx (July 1, 20xx - June 30, 20xx)

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	REVENUE NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	CATEGORY / LINE ITEM NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

Requesting Department Approval:______________________________ **Title:**______________________________ **Date:**__________

Finance Department Approval:______________________________ **Date:**__________ **Entered by:**____________________ **Date:**__________

County Manager Approval:______________________________ **Date:**__________ **Updated by:**____________________ **Date:**__________

SANTA FE COUNTY

RESOLUTION 20xx - _____

BUDGET ADJUSTMENT CONTINUATION SHEET

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	REVENUE NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	CATEGORY / LINE ITEM NAME	INCREASE AMOUNT	DECREASE AMOUNT
TOTAL (if SUBTOTAL, check here _____)						

SANTA FE COUNTY

RESOLUTION 20xx - _____

ATTACH ADDITIONAL SHEETS IF NECESSARY.

DEPARTMENT CONTACT: **Name:**________________________ **Dept/Div:**__________________________ **Phone No.:**________________

DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.):

- 1) Please summarize the request and its purpose.

a) Employee Actions

Line Item	Action (Add/Delete Position, Reclass, Overtime)	Position Type (permanent, term)	Position Title

b) Professional Services (50-xx) and Capital Category (80-xx) detail:

Line Item	Detail (what specific things, contracts, or services are being added or deleted)	Amount

- 2) Is the budget action for RECURRING expense _______ or for NON-RECURRING (one-time only) expense ________

SANTA FE COUNTY

RESOLUTION 20xx - _____

ATTACH ADDITIONAL SHEETS IF NECESSARY.

DEPARTMENT CONTACT:

Name:________________________________ **Dept/Div:**_____________________________ **Phone No.:**_________________

DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.):

- 3) Does this request impact a revenue source? If so, please identify (i.e. General Fund, state funds, federal funds, etc.), and address the following:
  - a) If this is a state special appropriation, YES _____ NO ______
    If YES, cite statute and attach a copy.
  - b) Does this include state or federal funds? YES _____ NO ______
    If YES, please cite and attach a copy of statute, if a special appropriation, or include grant name, number, award date and amount, and attach a copy of a award letter and proposed budget.
  - c) Is this request is a result of Commission action? YES _____ NO ______
    If YES, please cite and attach a copy of supporting documentation (i.e. Minutes, Resolution, Ordinance, etc.).
  - d) Please identify other funding sources used to match this request.

SANTA FE COUNTY

RESOLUTION 20xx - _____

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Santa Fe County that the Local Government Division of the Department of Finance and Administration is hereby requested to grant authority to adjust budgets as detailed above.

Approved, Adopted, and Passed This _______ Day of ________________, 20xx.

Santa Fe Board of County Commissioners

____

_________________, Chairperson

ATTEST:

____

________________, County Clerk

HT135MGM

SANTA FE COUNTY
GMBA Main Menu

6/05/08
14:48:00

Select one of the following:

1. Inquiry Menu
2. Transaction Entry Menu
3. Journal Processing Menu
4. Disbursement Processing Menu
5. Period End Menu
6. Year End Menu
7. File Maintenance Menu
8. Demand Reports Menu
9. Budgeting Menu
10. Investment Tracking Menu
11. Custom Options Menu
12. Application security
13. Extended Reporting

90. Sign off

Selection
== > 9

F3=Exit F5=Refresh F6=Display messages F14=Work with submitted jobs
F18=Work with output F22=Work with menu options

HT135MGM

SANTA FE COUNTY
Budgeting Menu

6/05/08
14:48:07

Select one of the following:

1. Budget set-up maintenance
2. Budget set-up inquiry
3. Category maintenance
4. Budget/estimate entry
5. Budget/estimate inquiry
6. Budget copy/merge/clear
7. Budget projection
8. Budget spreadsheet
9. Worksheet maintenance
10. Print worksheets
11. Create next fiscal year accts
12. Project budget maintenance
13. Project/account budget roll
14. Project budget year end roll

90. Sign off

Selection
== > 10

F3=Exit   F5=Refresh   F6=Display messages   F14=Work with submitted jobs
F18=Work with output   F22=Work with menu options

GM610I01

SANTA FE COUNTY
GMBA Print Budget Worksheet

6/05/08
14:48:56

Position to (F4) . 2008 ________ Starting Fiscal Year/Worksheet

Type selections, press Enter.
1=Select

Opt	**Worksheet**	**Description**
	ASD	ADMIN SVCS FY 2008 BUDGET STATUS
1	08DTLEXP	FY 2008 FYTD EXPENSE BUDGET STATUS
_	08DTLREV	FY 2008 FYTD REVENUE BUDGET STATUS
_	915-ASD	FY2009 BUDGET REQUEST - ASD

Bottom

F3=Exit

GM610I02 **SANTA FE COUNTY** 6/05/08
GMBA Print Budget Worksheet 14:49:29

Worksheet . . . . : 08DTLEXP

Type information, press Enter.

Output que/print device (F4) . FINPRT03
Hold spool files. . . . . _
Print quality . . . . __________
Lines per inch . . . . _
Characters per inch . . . . . . ____
Copies to print 1
Create query file only . . . . _
Output query file name . . . . __________

Account Number Selection

From . . . . 101 - 1511 - 400 . 00 - 00
To . . . . 101 - 1511 - 499 . 99 - 99
Type . . . . S (O-Only, R-Range, S-Selective)

F3=Exit **F4=Prompt** **F12=Cancel**

SFC CLERK RECORDED 06/24/2008

SFC CLERK RECORDED 06/24/2008

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BAR'S	ADJUSTED BUDGET	EXPENDED	ENCUMB. BALANCES	AVAIL. BUDGET BALANCE	% REM.
	ADMINISTRATIVE SERVICES							
	FINANCE							
	SALARY & WAGES							
101-1511-412.10-22	PERMANENT EMPLOYEES	835,431	0	835,431	747,022	0	88,409	11
101-1511-412.10-24	TEMPORARY POSITIONS	6,003	0	6,003	0	0	6,003	100
101-1511-412.10-25	OVERTIME	0	0	0	2,164	0	2,164-	0
*	SALARY & WAGES	841,434	0	841,434	749,186	0	92,248	11
	EMPLOYEE BENEFITS							
101-1511-412.20-01	FICA - REGULAR	52,169	0	52,169	44,500	0	7,669	15
101-1511-412.20-02	FICA - MEDICARE	12,201	0	12,201	10,407	0	1,794	15
101-1511-412.20-03	RETIREMENT CONTRIBUTIONS	159,967	0	159,967	141,906	0	18,061	11
101-1511-412.20-05	HEALTH CARE	72,690	0	72,690	59,275	0	13,415	18
101-1511-412.20-06	RETIREMENT HEALTH CARE	10,939	0	10,939	9,704	0	1,235	11
101-1511-412.20-08	WORKERS COMP (ASSESSMENT)	0	0	0	124	0	124-	0
*	EMPLOYEE BENEFITS	307,966	0	307,966	265,916	0	42,050	14
	TRAVEL							
101-1511-412.30-01	IN-STATE MILEAGE & FARES	1,175	0	1,175	544	261	370	31
101-1511-412.30-02	OUT STATE MILEAGE & FARES	4,800	0	4,800	2,163	795	1,842	38
101-1511-412.30-03	IN STATE MEALS & LODGING	2,000	0	2,000	1,031	24	945	47
101-1511-412.30-04	OUT STATE MEALS & LODGING	4,700	0	4,700	1,407	4,101	808-	17-
*	TRAVEL	12,675	0	12,675	5,145	5,181	2,349	19
	MAINTENANCE							
101-1511-412.40-01	BUILDING / STRUCTURE	500	0	500	0	0	500	100
101-1511-412.40-06	EQUIPMENT	1,700	381-	1,319	198	476	645	49
*	MAINTENANCE	2,200	381-	1,819	198	476	1,145	63
	CONTRACTUAL SERVICES							
101-1511-412.50-01	AUDIT CONTRACT	50,000	0	50,000	14,954	38,386	3,340-	7-
101-1511-412.50-03	PROFESSIONAL SERVICES	22,500	0	22,500	4,000	15,600	2,900	13
101-1511-412.50-15	SOFTWARE LICENSES	500	0	500	0	0	500	100
*	CONTRACTUAL SERVICES	73,000	0	73,000	18,954	53,986	60	0
	SUPPLIES							
101-1511-412.60-01	INVENTORY EXEMPT	3,000	0	3,000	0	0	3,000	100
101-1511-412.60-07	OFFICE SUPPLIES	8,000	1,226	9,226	8,885	290	51	1
101-1511-412.60-08	FIELD SUPPLIES	0	0	0	883	97	980-	0
101-1511-412.60-09	EDUCATIONAL SUPPLIES	100	0	100	1,232	259	1,391-	1391-
*	SUPPLIES	11,100	1,226	12,326	11,000	646	680	6

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BAR'S	ADJUSTED BUDGET	EXPENDED	ENCUMB. BALANCES	AVAIL. BUDGET BALANCE	% REM.
	OTHER OPERATING COSTS							
101-1511-412.70-01	RENT OF EQUIP / MACHINERY	8,000	0	8,000	7,094	749	157	2
101-1511-412.70-03	TELEPHONE	1,200	562-	638	638	0	0	0
101-1511-412.70-33	SEMINARS & WORKSHOPS	8,500	0	8,500	5,389	3,142	31-	0
101-1511-412.70-36	POSTAGE & MAIL SERVICE	5,000	0	5,000	5,337	278	615-	12-
101-1511-412.70-37	PRINTING/PUBLISHING/ADS	5,000	0	5,000	3,521	0	1,479	30
101-1511-412.70-39	SUBSCRIPTIONS & DUES	1,850	0	1,850	2,237	0	387-	21-
101-1511-412.70-90	MISC.	500	381	881	1,368	117	604-	69-
101-1511-412.70-91	PENALTIES	0	7,205	7,205	7,204	0	1	0
*	OTHER OPERATING COSTS	30,050	7,024	37,074	32,788	4,286	0	0
	CAPITAL PURCHASES							
101-1511-412.80-15	COMPUTERS & PERIPHERALS	0	11,554	11,554	11,554	0	0	0
101-1511-412.80-16	COMPUTER SOFTWARE	0	123,167	123,167	73,929	49,237	1	0
101-1511-412.80-95	INVENTORY EXEMPT-COMPUTER	0	4,293	4,293	2,395	1,897	1	0
*	CAPITAL PURCHASES	0	139,014	139,014	87,878	51,134	2	0
**	FINANCE	1,278,425	146,883	1,425,308	1,171,065	115,709	138,534	10
***	ADMINISTRATIVE SERVICES	1,278,425	146,883	1,425,308	1,171,065	115,709	138,534	10
****	GENERAL FUND	1,278,425	146,883	1,425,308	1,171,065	115,709	138,534	10
		1,278,425	146,883	1,425,308	1,171,065	115,709	138,534	10