

SANTA FE COUNTY
 FISCAL YEAR 2010 BUDGET
 NON-DEPARTMENTAL



DEPARTMENTS	FUNDS				
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL IMPROVEMENT FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS
CONTINGENCY	\$ 1,500,000				
SET-ASIDES	\$ 5,800,000				
CAPITAL PACKAGE	\$ 1,427,460				
BOND ISSUANCE FEES			\$ 154,437		
DEBT SERVICE				\$ 17,006,332	
FUND TRANSFERS	\$ 23,264,394	\$ 7,563,875			
TOTAL	\$ 31,991,854	\$ 7,563,875	\$ 154,437	\$ 17,006,332	\$ -
\$	56,716,498				

EXPENDITURE OR SET-ASIDE OBJECTIVES

CONTINGENCY

General Fund Contingency is utilized as an annual reserve to satisfy unanticipated budgetary needs. Due to the growth of the General Fund budget, Contingency was increased from \$1.25 million to \$1.5 million in Fiscal Year 2008 where it remains in FY 2010.

SET-ASIDES

General Fund budget is set-aside for known needs wherein their cost is not determinable. Salary and benefit increases resulting from labor negotiations are the best example. Water rights are another example of set-aside budget as it is not possible to predict what water rights will come on the market for sale and how much they will cost.

CAPITAL PACKAGE

A Capital Package is usually comprised of a list of capital equipment for which budget has been approved for General Fund organizations. These Capital Packages have ranged from \$1.5 million to \$2.3 million annually. When an organization buys an item in the Capital Package, the funding is transferred out of the Capital Package budget to the organization's budget. The Capital Package concept is a control mechanism to insure that equipment budgets are planned and that planned items are purchased. The size of the capital package is a product of available cash above reserve requirements in the General Fund.

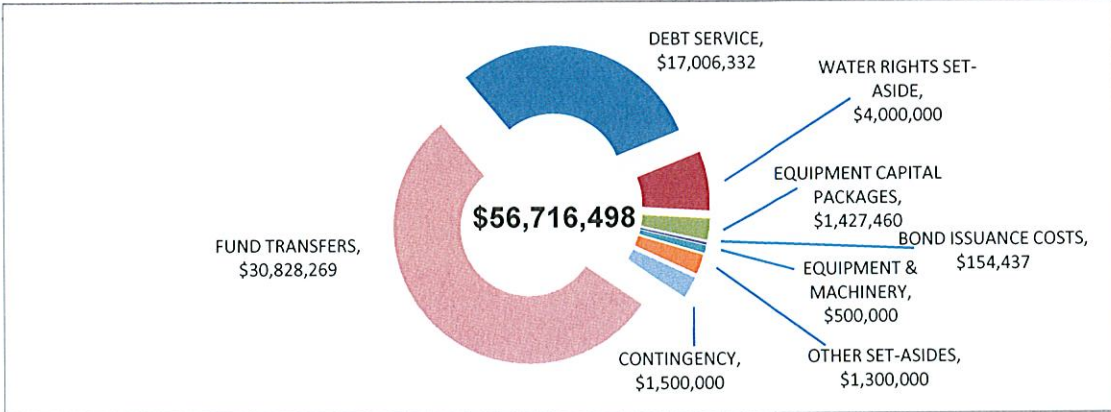
DEBT SERVICE

Most debt service is considered to be non-departmental in nature. The major 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 Adult Detention Facility (Corrections) bond in order to facilitate the computation of the daily cost per inmate in the Jail in order to designate Care of Prisoner rates for outside agencies. Please consult the Debt section of this document for debt service budgets.

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 money transferred from one fund to another and used operationally by the receiving fund, is counted twice; the first time when the money is transferred and the second time in the receiving fund/organization budget, hence the non-departmental nature of most fund transfers.

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	BUDGET	STAFF
GENERAL FUND CONTINGENCY		
CONTINGENCY	1,500,000	
SUBTOTAL	\$ 1,500,000	0.0
SET-ASIDES		
NON-DEPARTMENTAL		
10-22 FY 2010 COLA	300,000	
10-26 MERIT POOL	200,000	
10-94 ROLLING LIST	50,000	
50-90 GROWTH MANAGEMENT PLAN	500,000	
70-90 INFRASTRUCTURE COST	100,000	
70-98 BCC DISCRETIONARY	150,000	
80-03 EQUIPMENT & MACHINERY	500,000	
80-90 WATER RIGHTS LOAN SET-ASIDE	4,000,000	
SUBTOTAL	\$ 5,800,000	0.0
CAPITAL PACKAGE - GENERAL FUND		
EQUIPMENT CAPITAL PACKAGE	1,427,460	
SUBTOTAL	\$ 1,427,460	0.0
BOND ISSUANCE COSTS		
BOND ISSUANCE COSTS	154,437	
SUBTOTAL	\$ 154,437	0.0
DEBT SERVICE		
401 GOB BOND DEBT SERVICE	11,692,076	
405 JAIL REVENUE BOND DEBT SERVICE	2,250,580	
406 GRT REVENUE BOND DEBT SERVICE	3,063,676	
TOTAL NON-DEPARTMENTAL	\$ 17,006,332	0.0
FUND TRANSFERS		
101 FROM GENERAL FUND	23,264,394	
201 FROM CORRECTIONS FUND	250,000	
212 FROM ENVIRONMENTAL GRT FUND	920,000	
219 FROM CORRECTIONS GRT FUND	5,000,000	
232 FROM EMS HEALTH CARE FUND	1,209,875	
241 FROM ALCOHOL PROGRAMS FUND	184,000	
TOTAL FUND TRANSFERS	\$ 30,828,269	0.0
TOTAL NON-DEPARTMENTAL	\$ 56,716,498	0.0